REVENUE MEMORANDUM ORDER NO. 37-2004 issued on September 1, 2004 amends the master’s degree requirement for the positions of Division Chief and Revenue District Officer with Salary Grade 24.

Completion of the degree of Bachelor of Laws and Doctor of Medicine from a CHED-recognized institution shall be considered appropriate education for appointment to division chief positions or positions requiring a master’s degree the duties of which do not involve practice of profession covered by bar/board laws. The CPA requirement for candidates for positions of Revenue District Officer is maintained.