



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office
Quezon City



May 5, 2026

REVENUE DELEGATION AUTHORITY ORDER NO. 027-2026

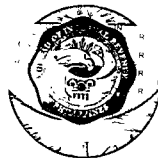
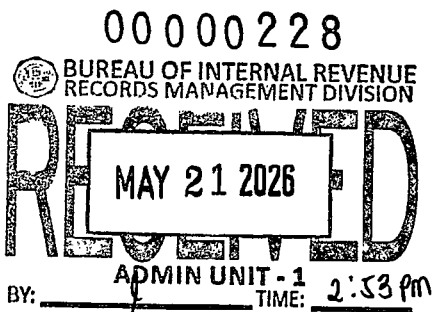
TO : All Revenue Officials and Others Concerned

SUBJECT : Delegation of Authority to Sign On-the-Job Training
Memoranda of Agreement between Bureau of Internal
Revenue and Educational Institutions

This refers to Revenue Memorandum Order (RMO) No. 36-2023, which aligns with the provisions of the Commission on Higher Education and Department of Education issuances and further amends RMO No. 11-2017 on the implementation of the On-the-Job Training (OJT) Program in the National and Regional Offices. In the exigency of the revenue service, and to expedite the administrative processes associated with OJT Programs within the National Office, the authority to sign the Memoranda of Agreement regarding OJT of students from various educational institutions, is hereby delegated to:

CRISE ANTONETTE A. FLORES
OIC-Chief, Personnel Division
Human Resource Development Service

This order shall take effect immediately.



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue