



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

May 26, 2010

**REVENUE MEMORANDUM CIRCULAR NO. 44-2010**

**SUBJECT:** Publishing the full text of the Memorandum of Agreement between the Bureau of Internal Revenue and Lyceum of the Philippines University

**TO :** All Internal Revenue Officers and Others Concerned

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For the information and guidance of all concerned, quoted hereunder is the full text of the Memorandum of Agreement (MOA) between the Bureau of Internal Revenue (BIR) and Lyceum of the Philippines University (LPU) signed on May 26, 2010 at the BIR National Training Center Auditorium, BIR, National Office, Diliman, Quezon City. This is part of the people wellness and will address the professionalism and technical advancement of revenuers to be able to perform better and strengthen their leadership skills and management. The in-campus education shall provide outmost advantage to employees the flexibility of time and resources to finish their advance higher learning leading to Masters in Public Administration (MPA) specializing in taxation with **thirty (30%) percent discount in tuition fee only** to all BIR employees.

**"MEMORANDUM OF AGREEMENT**

**KNOW ALL MEN BY THESE PRESENTS:**

This **MEMORANDUM OF AGREEMENT** entered into by and between:

**BUREAU OF INTERNAL REVENUE**, a government organization under the Department of Finance, with office address at BIR National Office, BIR Road, Diliman, Quezon City, represented herein by the Honorable Commissioner **JOEL L. TAN-TORRES**, and hereafter referred to as "**BIR**";

and

**LYCEUM OF THE PHILIPPINES UNIVERSITY**, an educational institution and center of academic excellence responsive to the aspirations of both local and global communities, through its Claro M. Recto Academy of Advanced Studies, has its official address at Muralla cor. Real Streets, Intramuros, Manila, Philippines, , represented herein by its **President, ATTY. ROBERTO P. LAUREL** and hereafter referred to as the "**LPU**";

**WITNESSETH**

WHEREAS, the BIR, in fulfilling its role as an important avenue for the development of its members vis-à-vis competitive competencies in response to internationalizing and globalizing requirements in the field of government financial management, recognizes the need to enhance and strengthen their officials and employees capabilities through relevant graduate or advanced studies for sustained growth;

WHEREAS, the Claro M. Recto Academy of Advanced Studies (CMR-AAS), in carrying out its role as the apex of the educational ladder in LPU, desires to expand its services intended to cater to the needs of professionals working in government institutions;

WHEREAS, the LPU-CMR-AAS will grant **thirty (30%) percent discount in tuition fee only** to all BIR employees;

WHEREAS, the BIR and the LPU, in their pursuit to achieve the above purposes, have agreed, as they hereby agree, to jointly plan, implement and collaborate in offering graduate programs in public administration, with specialization in taxation;

NOW THEREFORE in consideration of the foregoing premises, the parties hereunto agree and bind themselves under the terms and conditions stated herewith:

1. NATURE OF UNDERTAKING – a joint program leading to a degree in Master in Public Administration (MPA) specializing in Taxation and higher degree programs as needed.
2. VENUE – LPU shall provide the venue in its Intramuros campus for Saturday schooling for instruction, computer-hands-on experiences, library, and other required facilities, side by side with facilities offered by BIR in its office from Monday to Friday at the National Training Center.
3. COURSE OFFERING – the program to be implemented shall follow the LYCEUM-CCHED approved curriculum.
4. PROGRAM COORDINATORS – This joint undertaking shall designate the Dean of the CMR-AAS and the Deputy Commissioner - Resource Management Group as Program Coordinators.
5. Details and specific provisions for implementation, operation and financial obligations shall be embodied in a separate instrument.
6. General Provisions:

Any change in, or modification to the provisions of this Agreement shall be made in writing, duly signed and confirmed by the parties concerned or their authorized representatives, thirty (30) days prior to the effectivity of the modifications and/or changes.

#### 7. Force Majeure and Other Causes

No party to this Agreement shall be held liable for any failure or default in the performance of this Agreement for reasons beyond its control, including force majeure. The agency concerned shall immediately inform the other party to this Agreement of the occurrence of any event contributing force majeure. As cited herein, the terms force majeure shall mean any event attributable to natural or human causes or phenomena that makes it impossible or impractical for the concerned agency to carry out in whole or in part its obligation under this Agreement.

This MEMORANDUM OF AGREEMENT shall remain in force unless and until revoked or amended by both parties and shall take effect upon signing.

IN WITNESS WHEREOF, the parties have hereunto affixed their signature at the BIR National Training Center, BIR Road, Diliman, Quezon City this 26th day of May, 2010.

FOR  
**LYCEUM OF THE PHILIPPINES  
UNIVERSITY**

By: (Original Signed)  
**ATTY. ROBERTO P. LAUREL**  
President  
Lyceum of the Philippines University

FOR  
**BUREAU OF INTERNAL REVENUE**

By: (Original Signed)  
**JOEL L. TAN-TORRES**  
Commissioner of Internal Revenue

## **W I T N E S S E S**

(Original Signed)  
**DR. VICTOR B. ENDRIGA**  
Dean, Graduate School CMR-AAS

(Original Signed)  
**ATTY. CELIA C. KING**  
Deputy Commissioner  
Resource Management Group-BIR"

The Deputy Commissioner for Resource Management Group shall be responsible for the implementation of the MOA with the objective of organizing the first batch of BIR employees for the Master in Public Administration (specializing in Taxation) not later than the end of this year.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)  
**JOEL L. TAN-TORRES**  
Commissioner of Internal Revenue

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