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OFFICE OF THE
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Memorandum No. ⁸⁷¹—
Series of 2024

TO: **Dr. Santiago T. Peña, Jr., VPREI**
Dr. Antonio P. Abamo, Extension Director
Ms. Louella C. Ampac, FMO Director
Mr. Nick Freddy R. Bello, OIC-Head Accounting

RE: **Discussion on Realignment of Expenditures Under the Yolanda Rehabilitation and Reconstruction Program**

FROM: 
DR. PROSE IVY G. YEPES
University President

DATE: **October 23, 2024**

Please be advised that this Office has received a letter regarding the proposed realignment of certain expenditures related to salaries and wages, printing and binding, professional services, and labor services under the **Yolanda Rehabilitation and Reconstruction Program**.

As stated in the letter, the MOA stipulates that the program implementation must strictly adhere to the approved Project Proposal and the Work and Financial Plan. Moreover, Article III of the MOA specifies that any amendments or modifications to the Agreement must be in writing and require mutual consent from the parties involved.

Additionally, the letter also noted that the Commission on Audit (COA) has issued an Audit Observation Memorandum (AOM), which has been reiterated this year.

In light of the above, please discuss this matter further and provide recommendations on how to proceed. Your prompt attention to this issue is essential to ensure compliance and proper management of the program's funds.

Attached is the letter for your reference.

For your information and usual support.

OFFICE OF THE PRESIDENT

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BAGONG PILIPINAS



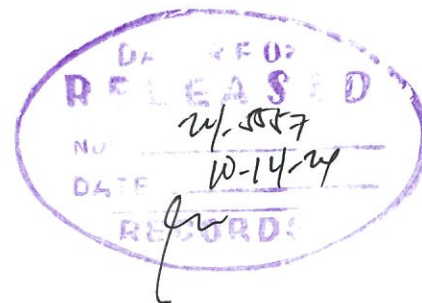
Republic of the Philippines
DEPARTMENT OF AGRICULTURE
 Regional Field Office 8
 Kanhuraw Hill, Tacloban City

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October 7, 2024

DR. PROSE IVY G. YEPES

President
 Visayas State University
 Baybay City, Leyte, Philippines



Dear **President Yepes**:

Greetings from the DA RFO 8!

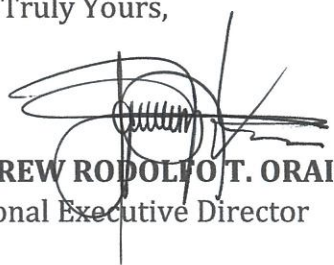
This refers to the letter received by this Office regarding the *realignment of certain expenditures re: salaries and wages, printing and binding, professional services and labor services under the Yolanda Rehabilitation and Reconstruction Program.*

Please be informed that the Memorandum of Agreement provides that the implementation of the program must be in accordance with the approved Project Proposal and Work and Financial Plan. Further, under Article III of the same MOA provides that *"Any amendment/modification of this Agreement shall be made in writing upon mutual consent of the parties concerned."*

Please be informed further that there has been COA Audit Observation Memorandum (AOM) issued and reiterated for this year. The said AOM strictly requires the Agency to cause full liquidation of *Fund Transfers to NGAs/SUCs in accordance with the agreed terms expressed in the Memorandum of Agreement to avoid further accumulation of outstanding receivable accounts and incurrence of further delay in the implementation of government projects.*

Thank you for your usual support and understanding.

Very Truly Yours,


ANDREW RODOLFO T. ORAIS, DVM
 Regional Executive Director

