

MEMORANDUM OF AGREEMENT
Commission on Audit and Saint Mary's University

KNOW ALL MEN BY THESE PRESENTS:

This Agreement, made and entered into, by and between:

The COMMISSION ON AUDIT, the supreme audit institution of the Philippines, with principal office address at Commonwealth Avenue, Quezon City, represented herein by Mr. HECTOR L. CORTES, Officer-In-Charge Director IV, Regional Office 02, Carig Tuguegarao City, hereinafter referred to as "COA";

- and -

The Saint Mary's University (SMU), a private higher education institution, with principal office address at District IV, Bayombong, Nueva Vizcaya, Region II, represented herein by University President, DR. JOHN OCTAVIOUS S. PALINA, hereinafter referred to as "Stakeholder-Partner Institution";

WITNESSETH, that:

WHEREAS, COA has the constitutional mandate to ensure that public accountability is promoted in government operations through the audit of government transactions;

WHEREAS, the increasing magnitude and growing complexity of government operations demand that COA initiate policies of efficiency in the use of manpower resources, effectiveness in audit results and more transparency of performance;

WHEREAS, COA has exclusive authority to define the scope of its audit and examination, and establish the techniques and methods required therefor;

WHEREAS, Citizen Participatory Audit (CPA) is among the identified COA Strategies for Reform, as well as a technique in conducting a joint audit to make government more effective, transparent, and accountable, founded on the premise that public accountability can prosper only with a vigilant and involved citizenry;

WHEREAS, the Stakeholder-Partner Institution has manifested its willingness to assist COA in its mandate, through the CPA, in accordance with the terms hereof;

NOW, THEREFORE, for and in consideration of the foregoing premises, and for the stipulations, conditions and undertakings herein stated, the parties herein agree, as follows;

1. General Principles

The Parties to this Agreement shall cooperate to the fullest extent possible in the implementation of the CPA. They shall respect each other's internal structure, rules, and procedures while ensuring strict compliance with government audit standards and policies. The CPA shall be implemented within the context of COA's reform program, as a way of promoting partnership and collaboration with civil society and enhancing transparency and public accountability in government.

2. Management and implementation arrangements

COA shall provide the overall policy guidance and general management of the audit for the effective implementation of the CPA, in accordance with its reform program, specifically:

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- 2.1 Technical and administrative supervision and control over the audit and the related capacity-building and policy enhancement activities;
- 2.2 Identification and mobilization of needed support from COA units in the central office and field units; and
- 2.3 Identification, management, monitoring, and evaluation of resources.

3. Scope of audit

The audit engagement between COA and the Stakeholder-Partner Institution herein shall cover the Compliance and Performance audit of the Solid Waste Management (SWM) implemented by the Municipal Local Government Units (MLGU) of Bambang and Bayombong, both of the Province of Nueva Vizcaya.

4. Duties and responsibilities of COA and the STAKEHOLDER-PARTNER INSTITUTION (SPI for brevity)

- 4.1 COA shall prepare and conduct capacity-building activities for the duly constituted CPA Teams.
- 4.2 The SPI may provide inputs in the design, preparation, and conduct of capacity-building activities and in the preparation of the audit plan, for the consideration of the CPA Team Leader / CPA Team Supervisor.
- 4.3 Responsibilities of COA
 - 4.3.1 COA shall plan and create the CPA Team, consisting of COA personnel and Stakeholder-Partner Institution-nominated officials/employees, which shall be authorized by the COA Chairperson or his/her authorized official;
 - 4.3.2 The respective roles, duties, and responsibilities of the individual members of the CPA teams shall be in accordance with existing COA regulations vis-a-vis the Audit Work Steps and Audit Program prepared by the CPA Team Leader, which shall be reviewed and approved by the CPA Team Supervisor; and
 - 4.3.3 The involvement and participation of the SPI and its nominees in the CPA Team shall, at all times, be under the direct supervision and control of COA.
- 4.4 Responsibilities of the Stakeholder-Partner Institution
 - 4.4.1 The SPI shall provide a counterpart staff, from its members, through a prescribed Nomination Form, who will be trained in the methodologies that will be used in conducting the audit in partnership with COA auditors;
 - 4.4.2 By signing this MOA and providing the nominees in the preceding paragraph, the SPI represents that:
 - a. It fully understands the terms and conditions of this MOA and undertakes to explain the same to its nominees and other parties affected by or involved in this MOA by reason of its actions pursuant hereto;
 - b. It is a legitimate SPI operating within the bounds of and is compliant with Philippine laws, rules, and regulations;

- c. It has no conflict of interest, relative to the subject of the audit and the contractor/supplier or the LGU involved;
- d. It is able, willing, and ready to undertake its responsibilities in this MOA, even without remuneration;
- e. It can undertake by itself the mobilization of its staff, members, volunteers, and other partners during the audit proper, as well as during capacity building and related activities; and
- f. Itself and its leaders, officials, nominees, and members are of good moral and societal standing and not laboring under administrative, civil, criminal, or other cases.

4.4.3 By nominating its members to join specific CPA Teams, the SPI represents that:

- a. The nominee is a bona fide member of good standing in the SPI;
- b. The nominee has no conflict of interest, relative to the subject of the audit, the contractor/supplier involved and the implementing LGU;
- c. The nominee is of good moral character and not laboring under administrative, civil, criminal or other cases; and
- d. The nominee is able, willing, and ready to participate in the CPA, even without remuneration.

4.4.4 For the purpose of this Agreement, there is *prima facie* conflict of interest when any member of the governing board/body of the SPI, any of its key officials or the nominee himself/herself is a relative by consanguinity or affinity up to the third civil degree of any member of the governing board/body of the contractor/supplier involved or any of its key officials or of the local chief executive or any member of the Bids and Awards Committee or of the personnel working in the identified Barangays to be visited of the LGU involved. Of those inadvertently nominated, the SPI and/or the nominee himself/herself shall promptly disclose such conflict of interest as soon as the information becomes available;

4.4.5 The SPI may provide inputs and suggestions on how to improve the conduct of the audit, for the consideration of the CPA Team Supervisor / CPA Team Leader;

4.4.6 The SPI shall help ensure that its nominees would undertake their duties/tasks in accordance with the Audit Work Steps and the Audit Program of the CPA Team, as well as relevant rules and regulations;

4.4.7 The SPI shall participate in assessment activities, including providing feedback/recommendations for improvement of the CPA; and

4.4.8 The SPI shall ensure that all audit work papers and effects in the possession, custody, or charge of its nominees are turned over to the CPA Team Leader upon completion of the audit.

5. Extent of involvement in the CPA

The nominees of the SPI to the CPA Team shall be involved in the activities of the audit team, from planning to execution and until reporting of audit results, as may be determined by the CPA Team Supervisor / CPA Team Leader

6. No employer-employee relationship; no liability clause

Nothing in this Agreement shall be construed to mean as establishing an employer-employee relationship between COA and the nominee of the SPI pursuant to this MOA. Likewise, this Agreement shall not be construed as a service contract between COA and the SPI. The SPI understands and shall hold COA free from any and all liabilities for any untoward incident that may happen in relation to the CPA and its capacity-building activities. The COA does not, by this Agreement, give its consent to be sued and assume responsibilities and obligations other than those expressly indicated in this MOA.

7. Confidentiality of information and non-disclosure clause

- 7.1 The parties shall not divulge any information of a confidential character, acquired by the team in the course of or on account of the CPA; and
- 7.2 All information, papers, reports, and effects acquired and/or generated in the course of the CPA are owned by and pertain to COA and may not be released without its consent, pursuant to prevailing regulations.

8. Financial assistance and resource support

- 8.1 Because the CPA is founded on the spirit of volunteerism, no remuneration shall be paid to the SPI and its nominee;
- 8.2 However, at its discretion, COA may provide financial assistance and other resource support, as may be deemed necessary or proper under the circumstances, subject to the availability of funds and to the usual accounting and auditing rules and regulations; and
- 8.3 Equipment, supplies and materials, office space and furniture, and other items (e.g. for sampling and testing) directly needed in the performance of audit activities, shall be provided by COA or the project implementing entity.

9. Duration of engagement

The audit engagement with the SPI shall be for a period of **twenty (20) days**, of which fifteen (15) days shall be spent for the fieldwork and summarization of audit results. The other five (5) days is devoted to the SPI's participation to the planning activities, formulation of audit recommendations and organization of work papers and preparation of the Audit Results Matrix. In the event of a determined need to extend the period of the agreement/engagement, the SPI and the COA, upon their mutual consent, may execute another contract to reflect the same.

10. Arbitration clause and stipulation as to venue

- 10.1 Except for criminal liability arising from breach of confidentiality or premature disclosure, any and all legal disputes arising from breach of any of the provisions hereof, shall be settled through Arbitration in accordance with Republic Act No. 876, otherwise known as the Arbitration Law.
- 10.2 Parties hereto and their assigns/nominees hereby agree and stipulate that any action arising from this Agreement shall be filed with the proper court in Quezon City only.

11. Effectivity

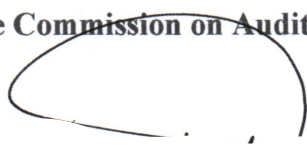
This Agreement shall take effect immediately upon signing hereof by the parties.

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OFFICE OF THE LEGAL COUNSEL
DATE: NOV 06 2023

IN WITNESS WHEREOF, the parties have hereto signed this Memorandum of Agreement, this 21st day of ~~November~~ 2023 at Bayombong, Nueva Vizcaya.

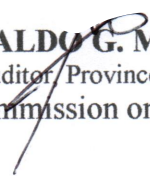
For the Commission on Audit:

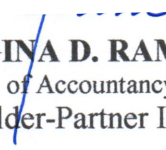
For the Saint Mary's University:


HECTOR L. CORTES
Officer-In-Charge Director IV


DR. JOHN OCTAVIOUS S. PALINA
University President

Signed in the presence of:


REGINALDO G. MALAMUG
Supervising Auditor, Province of Nueva Vizcaya
Commission on Audit


DR. REGINA D. RAMEL, CPA
Dean, School of Accountancy and Business
Stakeholder-Partner Institution

ACKNOWLEDGMENT

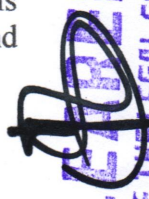
REPUBLIC OF THE PHILIPPINES)
QUEZON CITY) S.S.

BEFORE ME, a Notary Public in the Municipality of Bayombong, this _____ 2023, personally appeared the following persons:

NAME	PROOF OF IDENTIFICATION	PROOF OF AUTHORITY

all known to me to be the same persons who executed the foregoing Memorandum of Agreement, consisting of five (5) pages, including the page on which this acknowledgment is written, and they acknowledged to me that the same is their voluntary act and deed, for and in behalf of the entity they respectively represent.

WITNESS MY HAND AND NOTARIAL SEAL on the date and place above written.


OFFICE OF THE LEGAL COUNSEL
DATE: NOV 06 2023

Book No. _____;
Series of 2016.

C



**EXIT CONFERENCE – CITIZEN PARTICIPATORY AUDIT (CPA)
SOLID WASTE MANAGEMENT (SWM)**
LGU BAYOMBONG, NUEVA VIZCAYA

EXIT CONFERENCE

September 26, 2024

TIME	SESSIONS/ ACTIVITIES	OFFICIAL/PERSONNEL CHARGE
prior to 9:00	Registration	
9:00 – 9:05	Prayer	SHEILA MARIE G. GILO MENRO Staff
9:05 – 9:10	Introduction of Participants from LGU Bayombong, Nueva Vizcaya	Marilyn A. Juan, MRD MGADH, MENRO
9:10 – 9:15	Introduction of the Citizen Participatory Audit Team	Emmanuel G. Baccay Audit Team Leader
9:15 – 9:20	Message on behalf of COA	Reginaldo G. Malamug Supervising Auditor
9:20 – 9:25	Message on behalf of the CPA Citizen-Partners	Dean Regina D. Ramel Citizen-Partner from SMU
9:25 – 9:30	Official Remarks	Hon. Antonio Sergio G. Bagasao Municipal Mayor
9:30 – onwards	Exit Conference Proper	Emmanuel G. Baccay Audit Team Leader John Rey S. Ancheta Audit Team Member
	Response and Commitment from Management	Marilyn A. Juan, MRD MGADH, MENRO
	End	

Ms. Aubrey I. Ariola

Moderator/Facilitator

MEMORANDUM OF AGREEMENT

KNOWN ALL MEN BY THESE PRESENTS:

This Memorandum of Agreement executed by and between:

SAINT MARY'S UNIVERSITY OF BAYOMBONG, a duly recognized and authorized higher education institution with office address at Bayombong, Nueva Vizcaya, represented by **DR. JOHN OCTAVIOUS S. PALINA**, President, who is duly authorized to represent it in this transaction, hereinafter referred to as **THE FIRST PARTY**;

The Municipality of Banaue, Province of Ifugao, a local government unit established and existing under the laws of the Republic of the Philippines with Office at Poblacion, Banaue, Ifugao, duly represented by **HON. JOEL B. BUNGALLON**, Municipal Mayor, herein referred to as **SECOND PARTY**,

AND

The Barangay Batad, duly represented by **HON. ROMEO P. HEPPOG**, Barangay Captain, resident of Barangay Batad, hereinafter referred to as the **PARTNER COMMUNITY**,

WITNESSETH: That,

WHEREAS, the FIRST PARTY, as an educational institution, encompasses three core functions: INSTRUCTION, RESEARCH, and EXTENSION; WHEREAS, the FIRST PARTY is committed to a rights-based approach through the SMU Lingkod Maria Community Development and Advocacy Center (LMCDAC), aiming for a sincere and thorough execution of the SMU Community Extension Program;

WHEREAS, the SECOND PARTY recognizes Barangay Batad as a community meriting the benefit of extension programs because of;

WHEREAS, on November 6, 2023, the SECOND PARTY agrees that the FIRST PARTY shall adopt **Barangay Batad** for the **Adopt-a-Tourist Spot Project** of the Department of Hospitality and Tourism Management and other related community extension programs;

WHEREAS, ALL PARTIES have mutually consented to formalize this Memorandum of Agreement, delineating the scope of participation, responsibilities, and commitments of each signatory party;" NOW THEREFORE, for and in consideration of the foregoing premises and of the mutual covenants, agreements and stipulations hereinafter set forth, the parties hereto agree on the following:

I. OBJECTIVES

The Parties shall subject to the provisions of this Memorandum of Agreement and the laws, rules, regulation, and national policies, decide to:

1. Further strengthen a close tourism partnership;
2. Enhance mutual assistance for human resource development for the tourism sector;

3. Take necessary steps for exploring avenues of cooperation and sharing of information; and,
4. Promote sustainable tourism on the safeguarding of cultural and natural heritage, traditional knowledge and cultural expressions to provide recommendations for approaches to achieve culturally sensitive and responsible sustainable tourism.

II. AREA OF COOPERATION

In the fulfillment of the above objectives, both Parties shall endeavor to take necessary cooperation in the following areas:

A. Exchange of Expertise and Resources:

1. Sharing best practices to foster responsible and sustainable tourism, including the creation and promotion of collaborative tourism packages aimed at enhancing visitor numbers.
2. Pooling resources and facilities to provide joint support in tourism education and training, aiming for high-quality tourism advancement.

B. Joint Support and Promotion:

1. Encouraging the involvement of tourism stakeholders in exhibitions and festivals, highlighting the unique offerings and products of Batad.
2. Collaborating on tourism marketing and promotional initiatives to boost awareness and interest.
3. Developing crisis management strategies to maintain Batad's reputation as a safe and credible tourist destination through the provision of accurate, timely information to all stakeholders.
4. Conducting research on tourism statistics, development strategies, economic impacts, and other relevant data to inform decisions in the tourism, travel, and hospitality sectors.
5. Investigating the effects of sustainable tourism on cultural and natural heritage preservation, indigenous knowledge, and cultural expressions, offering recommendations for culturally respectful and sustainable tourism practices.

C. Promotion and Organization of Initiatives:

1. Implementing tourism-related projects and activities based on mutual agreement.
2. Enhancing travel and tourism by jointly marketing and arranging tour packages that interlink tourist hotspots.
3. Organizing seminars, workshops, and in-person meetings when feasible to explore and discuss emerging opportunities for the development and enhancement of tourism.

III. ACTIVITIES DEALING WITH INDIGENOUS PEOPLE'S PROPERTIES, RESOURCES, KNOWLEDGE AND/OR HERITAGE

In case the programs/projects would utilize any property, knowledge, heritage, culture, tradition, institution and/or any other resource that belong to the PARTNER COMMUNITY, the FIRST PARTY has the responsibility of securing the PARTNER COMMUNITY'S free prior and informed consent and subject itself to the

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provisions and requirements relative to researchers and research outcomes provided in RA 8371 (An Act to Recognize, Protect and Promote the Rights of Indigenous Cultural Communities/Indigenous people, Creating a National Commission of Indigenous People, Establishing Implementing mechanisms, Appropriating Funds Therefore, and for Other Purposes) and its Implementing Rules and Regulations, to protect and respect the community intellectual property rights of the adopted indigenous community.

For any violation of the provisions of the above law, with no valid cause to justify the same, the SECOND PARTY may exercise the option of rescinding this MOA, through the written notice to the FIRST PARTY citing the particular violation found.

IV. ACTIVITIES DEALING WITH INDIVIDUAL PERSONAL INFORMATION

In case the programs/projects would utilize the personal information of the members of the PARTNER COMMUNITY, the FIRST PARTY has the responsibility to uphold the provisions and requirements provided in RA 10173 (An act Protecting Individual Personal Information in Information and Communications Systems in the Government and the Private Sector, Creating for this Purpose a national Privacy Commission, and for Other Purposes) and its Implementing Rules and Regulations, to protect and respect the PARTNER COMMUNITY members' personal information.

For any violation of the provisions of the above law, with no valid cause to justify the same, the SECOND PARTY may exercise the option of rescinding this MOA, through written notice to the FIRST PARTY citing the particular violations found.

V. ETHICAL CONDUCT OF EXTENSION ACTIVITIES

The FIRST PARTY has the responsibility of ensuring that the conduct of activities is in accordance with the ethical standards especially those affecting vulnerable and marginalized sectors and communities. The same sanction cited in the next preceding Section shall apply to violations found under this provision of the MOA.

Both parties shall observe the highest standards of ethics and integrity, avoid corrupt, fraudulent or otherwise improper or unseemly practices or the appearance thereof, and immediately dissociate itself from and take corrective action regarding any such practices that may nevertheless occur. Safeguards shall be established to prohibit the mentioned individuals from using their position for personal gain or from being affected by personal or organization conflict of interest or personal gain. If an issue arises as to any of the foregoing, both parties shall promptly inform each party in writing of the issue, pertinent facts and conclusions, and any corrective actions proposed.

VI. MODIFICATION OF THIS AGREEMENT

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DATE: NOV 06 2023

This agreement may be amended and modified from time to time, in writing, signed, and sealed and acknowledged by the parties which amendments and modifications shall then be attached to the original of this Agreement.

VII. TERMINATION AGREEMENT OR NOTICE

This agreement shall automatically expire at the end of the program/project period. This agreement may be terminated by any party, in whole or in part, if both agree that the continuation of the programs/projects would not produce beneficial results. Both parties shall agree on the termination processes and conditions, including the effective date, and in case of partial termination, the portion to be terminated.

If any dispute or differences of any kind whatsoever shall arise between the parties in connection with the implementation of this contract, the parties shall make effort to resolve amicably such dispute or difference by mutual consultation.

VIII. BASIS FOR TERMINATION

This Agreement may be terminated by the FIRST PARTY for cause. Cause for termination of the FIRST PARTY includes failure of the SECOND PARTY and/or PARTNER COMMUNITY to make satisfactory progress toward achieving level of participation; or other evidence satisfactory to the FIRST PARTY that the SECOND PARTY and/or the PARTNER COMMUNITY has/have failed or is/are unable to perform in accordance with the provisions of this Agreement.

IX. SEPARABILITY CLAUSE

In the event that one or more provisions contained herein shall be held invalid, illegal or unenforceable in any respect and for any reason, the remaining provisions shall remain valid, legal and enforceable.

X. ENTIRE AGREEMENT

This agreement embodies the whole understanding and agreement between the Parties, superseding and nullifying all prior verbal or written agreements or understandings not expressly incorporated herein. Any prior arrangements, agreements, representations, or undertakings are hereby overridden and of no continuing effect.

XI. EFFECTIVITY OF THE AGREEMENT

This agreement shall take effect immediately upon signing by the authorized representatives and shall remain in force until November 2026 (3 years).

IN WITNESS WHEREOF, the parties hereunto have affixed their respective signatures at the Bayombong, Nueva Vizcaya, Philippines, this November 6, 2023.

FIRST PARTY

SECOND PARTY

DR. JOHN OCTAVIOUS S. PALINA
University President

HON. JOEL B. BUNGALLON
Municipal Mayor

DR. REGINA D. RAMEL, CPA
Academic Dean

HON. ROMEO P. HEPPOG
Barangay Captain of the Adopted
Community or Barangay

Signed in the presence of:

FIRST PARTY

SECOND PARTY

DR. CHRISTOPHER ALLEN S. MARQUEZ
LMCDAC DIRECTOR
RODORA P. TIPAY, BSSA, MBA, MME
CDA Coordinator, SAB

MR. RIO DALE T. HUMIWAT
Supervising Tourism Operations Officer

MR. JOHN MICHAEL C. IBARRA
HTM Department Head
Mark Ian J. Soriano, M.A.

HON. ROBERT IMOTNA
Councilor and Committee Chair for
Tourism, Culture and the Arts

ACKNOWLEDGMENT

Republic of the Philippines)
_____) S.S.

BEFORE ME, this _____, 2023 personally appeared:

NAME	Competent Evidence of Identity	DATE/ PLACE ISSUED
DR. JOHN OCTAVIOUS S. PALINA	CRN 0001-0877488-5	UMID ID/NO Details
HON. JOEL B. BUNGALLON		

known to me and known to be the same persons who executed the foregoing instrument, and they acknowledged to me that the same is their free and voluntary act and deed in the capacity in which they appeared.

Witness my hand and notarial seal this JAN 24 2024 at _____.

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Book No. 46
Page No. ccv
Series of 2024.

EPIFANIO B. GALIMA, III
Notarial Commission No. 21-21
Notary Public Until 12-31-2024
SMU, Bayombong, Nueva Vizcaya
Roll of Attorney's No. 57855
IBP Lifetime, 1088895, 1/4/18;
PTR No. 2719042, 1/04/24

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November 20, 2023 · 🌐



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