LETTER OF ACCEPTANCE

Date: June 8, 2026

Dear Gandung Dwi Kuncoro,

Congratulations! As a result of the reviews and revisions, we are pleased to inform you that your following paper: **APPLICATION OF VALUE ENGINEERING IN COST OPTIMIZATION AND FUNCTION OF REHABILITATION WORK ON IRRIGATION NETWORK AREA D.I. PESAP, EAST KUTAI REGENCY,** has been formally accepted for publication in ICEF-TAGS (International Civil Engineering Forum Untag Surabaya) Proceeding.

Best Regards,

Dr. Ir. Hanie Teki Tjendani, S.T., M.T.

Chairperson 2nd International Civil Engineering Forum-Untag Surabaya (ICEF-TAGS)