



Republic of the Philippines
North Eastern Mindanao State University

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MEMORANDUM FROM THE OFFICE OF THE PRESIDENT

No. 02 - 001, s. 2024

TO: Dr. Maria Lady Sol A. Suazo
Ms. Catherine F. Salomon
Dr. Evelyn T. Bagood
Atty. Daniel L. Diaz
Dr. Annie Y. Samarca
Dr. Alex S. Ladaga
Dr. Born Christian A. Isip
Dr. Romero A. Patan
Ms. Lynnet A. Sarvida
Mr. Roel T. Lim

SUBJECT: AUDIT QUERY-STF-01

DATE: February 1, 2024



Greetings of peace and solidarity.

Please comply the required submission of the documents (in soft and hard copies) as stated in **Audit Query-STF-01** dated January 31, 2024, with subject **Payment of Overload, Emergency Load, Praise Load for CT 2023**.

Ensure that your responses will be submitted to this office **on or before February 9, 2024** for endorsement to the Commission on Audit.

Attached is the Audit Query. Please be guided accordingly.

Thank you very much.

NEMESIO G. LOAYON, PhD
SUC President III



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
LOCAL GOVERNMENT AUDIT SECTOR

North Eastern Mindanao State University
Rosario, Tandag City, Surigao del Sur

Office of the Auditor – Audit Team No. 13-03

AUDIT QUERY

Ref : **Audit Query-STF-01**
Date : **January 31, 2024**

For : **Dr. NEMESIO G. LOAYON**
SUC President III
Northeastern Mindanao State University
Tandag, Surigao del Sur

Attention : **Please see table below:**

Name	Position / Designation
Dr. Ma. Lady Sol A. Suazo	VP, Academic Affairs
Catherine F. Salomon, MELL	VP, Administration and Finance
Evelyn D. Bagoood, Ed.D.	Dean, Graduate School
Atty. Daniel L. Diaz	Dean, College of Law
Dr. Annie Y. Samarca	Dean, College of Teacher Education
Dr. Alex S. Ladaga, CE	Dean, Engineering & Technology Program
Born Christian A. Isip, DTE	Dean, Information Technology Education Program
Romeo A. Patan, Ed.D.	Dean, Arts and Sciences Program
Ms. Lynnet A. Sarvida	Registrar
Mr. Roel T. Lim, MPA	Human Resource Management Officer

From : 
KRISTINE ANN C. OLACO
Audit Team Leader

Subject : **Payment of Overload, Emergency Load, Praise Load for CY 2023**

We will appreciate receiving your responses on the following **queries on/before February 9, 2024.**

In connection with our on-going audit of NEMSU personnel salaries, wages and honoraria for FY 2023, and observed that claims for overload, emergency and praise load were only supported with Daily Time Record (DTR) and Faculty Workload (incomplete as the regular workload is not indicated in the document) in violation of Item 5.4.2 of COA Circular No. 2023-004 dated June 14, 2023, re: Updated Documentary Requirements for Common Government Transactions, amending COA Circular No. 2012-001 dated June 14, 2012, which stipulates that claims for honoraria of teaching personnel should be supported with the following:

- a. Certification from the Registrar/Dean of College that the load is in excess of the regular load or outside the regular office hours;
- b. Schedule of classes indicating the designated teaching personnel;
- c. Certificate of actual conduct of classes and/or Accomplishment Report;
- d. Service Report; and
- e. Certificate by the Chief Accountant that the amounts received by the recipient/s do not exceed the limits pursuant to Item 7.13.1, Chapter VII of the DBM Manual on Position Classification and Compensation.

Moreover, pursuant to Item 4.1.4 of the NEMSU Faculty Manual, Emergency Load should be granted when no qualified faculty member is available to teach a specific subject and must be justified by the Dean in writing and recommended by the Campus Director or Vice President for Academic Affairs and approved by the University President.

Anent, we require the submission of the following documents (in soft and hardcopies):

- a. Summary List of Regular Employees, Contractual Faculty, Contract of Service and Job Order Workers with their Corresponding Position, Designation, Salary Grade and Rate as of December 31, 2023;
- b. Summary List of Faculty Load and schedule of classes certified correct by the concerned Dean of College and Registrar for AY 2022-2023 and CY 2023-2024;
- c. Summary List of employees who availed Emergency, Overload and Praise Load/Award with their corresponding units and schedule of classes certified correct by the concerned Dean of College and Registrar for AY 2022-2023 and CY 2023-2024;
- d. Approved justification or authority to teach emergency, overload and praise load pursuant to Item 4.1.4 of the NEMSU Faculty Manual; and
- e. Justification on why handwritten entries of time were used to record personnel attendance on Saturday and Sunday.