



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS
OFFICE OF THE SECRETARY
MANILA

097.13 DPWH

03-12-97

(R)

March 6, 1997

DEPARTMENT ORDER

NO. 46
Series of 1997^{2/12}
X-X-X-X-X-X-X-X-X-X-X

SUBJECT : UNSETTLED COA SUSPENSIONS AND DISALLOWANCES

This pertains to various Notices of Suspensions and Disallowances issued by the Commission on Audit on payments made to creditors which remain unsettled as of date.

Pursuant to Section 82 of PD 1445, suspensions which are not settled within 90 days upon receipt of the notice shall become a disallowance while disallowances not settled within six (6) months as prescribed under Sections 48, 50 & 51 of the same PD shall become final and executory and becomes a **personal liability** of the accountable officials concerned.

In view of the above, all accountable officials and employees are hereby directed to settle suspensions and disallowances within the prescribed period mentioned above. A retiring accountable official/employee with suspensions and disallowances remaining unsettled as of the date of his retirement/ separation from the government service will not be cleared from money and property accountabilities per Sec. 9.2 of the Manual on Certificate of Settlement and Balances.

For strict compliance of all concerned.


GREGORIO R. VIGILAR
Secretary