

MALACAÑANG
MANILA

ADMINISTRATIVE ORDER NO. 119

DIRECTING THE STRENGTHENING OF THE INTERNAL CONTROL SYSTEMS
OF GOVERNMENT OFFICES, AGENCIES, GOVERNMENT-OWNED
OR CONTROLLED CORPORATIONS AND LOCAL GOVERNMENT
UNITS IN THEIR FISCAL OPERATIONS

I, CORAZON C. AQUINO, President of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. Agency Responsibility. - The responsibility for the fiscal operations of offices and agencies of government is hereby declared to reside primarily in the respective Heads of each office, agency, government-owned or controlled corporation, and local government unit. For this purpose, each and every office, agency, corporation and local government unit is mandated to strengthen its internal control system and/or organize systems and procedures to that effect in coordination with the Department of Budget and Management.

sd
SEC. 2. Implementing Rules, Regulations, and Circulars. - The Department of Budget and Management shall coordinate with the Commission on Audit in the organization and strengthening of the internal control systems and procedures.

The Department of Budget and Management shall promulgate the proper and appropriate rules, regulations or circulars to implement this Administrative Order.

SEC. 3. Status Report. - The Department of Budget and Management shall report to the President within six (6) months from the effectivity of this Administrative Order on the status of the mandate herein contained with a listing of any and all government units which have not organized or strengthened their internal control systems. Said report shall likewise indicate those which had organized and/or strengthened the same, with the necessary recommendation for the appropriate measures for effective management accountability and control.

SEC. 4. Effectivity. - This Administrative Order shall take effect immediately.

Done in the City of Manila, this 29th day of March,
in the year of Our Lord, nineteen hundred and eighty-nine.

F" 682" 2000

By the President:

CATALINO MACARAIG, JR.
Executive Secretary