

Memorandum Order No. 277, s. 1990

Signed on January 17, 1990

MALACAÑANG
MANILA

MEMORANDUM ORDER NO. 277

DIRECTING THE DEPARTMENT OF BUDGET AND MANAGEMENT TO PROMULGATE THE NECESSARY RULES, REGULATIONS OR CIRCULARS FOR THE STRENGTHENING OF THE INTERNAL CONTROL SYSTEMS OF GOVERNMENT OFFICES, AGENCIES, GOVERNMENT-OWNED OR CONTROLLED CORPORATIONS AND LOCAL GOVERNMENT UNITS

Pursuant to the powers vested in me by law, I, CORAZON C. AQUINO, President of the Philippines, do hereby direct the Department of Budget and Management to promulgate the necessary rules, regulations or circulars for the strengthening of the internal control systems of government offices, agencies, government-owned or controlled corporations and local government units, in implementation of Administrative Order No. 119; Provided, That the said rules, regulations or circulars shall not be interpreted to diminish the powers and functions of the Commission on Audit as set by the Constitution and by law, including its power to adopt necessary and appropriate measures to correct the deficiencies where the internal control system of the audited agencies is inadequate (Art. IX [D]. Sec. 2[1], of the Constitution).

This Memorandum shall take effect immediately.

DONE in the City of Manila, this 17th day of January, in the year of Our Lord, nineteen hundred and ninety.

(Sgd.) CORAZON C. AQUINO

By the President:
(Sgd.) CATALINO MACARAIG, JR.
Executive Secretary