

**Administrative Order  
No. 08  
February 23, 1993**

**SUBJECT : Redefining the functions of the  
Management Division under the Financial  
and Management Service**

In the interest of the service and in view of the installation of an Internal Audit Service as mandated under Administrative Order No. 278 Series 1992, the functions of the Management Division is hereby redefined as follows:

The Management Division shall be responsible for formulating and recommending policies, rules and regulations and standards concerning work processes, organizational staffing information/reporting systems and control and resource allocation; review, update and develop systems and procedures and perform other related functions as may be assigned by higher authority.

The function of Pre-Auditing of disbursement vouchers which was assigned to the Management Division pursuant to Administrative Order No. 15 and Special Order No. 507 both Series of 1992, shall henceforth be performed by the Accounting Division.

All Department issuances inconsistent herewith are hereby repealed or modified accordingly.

This Order shall take effect immediately.

**ANGEL C. ALCALA  
Secretary**