



Republic of the Philippines
Province of Pangasinan
MUNICIPALITY OF BAYAMBANG

OFFICE OF THE MUNICIPAL MAYOR

EXECUTIVE ORDER NO. 57

Series of 2026

AN ORDER DESIGNATING MS. JENNIFER R. JAGONOB AS SPECIAL DISBURSING OFFICER FOR CERTAIN EXPENDITURES NOT COVERED BY CASH ADVANCES FOR PAYROLL AND PROVIDING GUIDELINES THEREFOR

WHEREAS, the Municipal Government of Bayambang implements various programs and activities requiring immediate disbursement of funds such as financial assistance to athletes, cash incentives, prizes, honoraria of resource speakers, and similar expenditures;

WHEREAS, such disbursements are distinct in nature from regular payroll obligations which pertain strictly to salaries and wages of municipal officials and employees;

WHEREAS, Commission on Audit (COA) rules and regulations, particularly COA Circular No. 97-002 dated February 10, 1997 on the Revised Guidelines on the Granting, Utilization, Accounting, and Liquidation of Cash Advances, as supplemented by COA Circular No. 2009-002 dated May 18, 2009 and COA Circular No. 2012-001 dated June 14, 2012, prescribe strict policies on the granting, utilization, and liquidation of cash advances, requiring proper classification, control, and accountability thereof, and emphasizing that cash advances shall be granted only for specific authorized purposes, such that cash advances for payroll are limited strictly to the payment of salaries and wages of government officials and employees, while other disbursements such as financial assistance, incentives, prizes, and honoraria must be separately managed and accounted for to ensure transparency, compliance, and sound financial control;

WHEREAS, there is a need to clearly segregate cash advances for payroll from other types of disbursements in order to strengthen internal controls, ensure compliance with COA regulations, and promote transparency and accountability in financial management;

WHEREAS, Ms. **JENNIFER R. JAGONOB** is currently designated as Special Disbursing Officer for the Assistance to Individuals in Crisis Situation (AICS) and is therefore qualified to handle similar disbursement functions;

WHEREAS, the designation of a Special Disbursing Officer will facilitate the efficient handling of such non-payroll disbursements and ensure proper liquidation and reporting thereof;

NOW, THEREFORE, I, MARY CLARE JUDITH PHYLLIS JOSE-QUIAMBAO, Municipal Mayor of Bayambang, Pangasinan, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. DESIGNATION

Ms. JENNIFER R. JAGONOB, currently designated as Special Disbursing Officer for the Assistance to Individuals in Crisis Situation (AICS), is hereby designated as **Special Disbursing Officer (SDO)** of the Municipality of Bayambang for non-payroll-related cash advances.

"Baley ko, Pawilen ko, Aroen ko, tan Tulungan ko"



THE LONGEST BARBEQUE
8.016 KILOMETERS

April 4, 2014
Bayambang, Pangasinan, Philippines



THE TALLEST BAMBOO SCULPTURE (Supported)
50.23M

April 5, 2019
St. Vincent Ferrer Prayer Park
Barangay Bani, Bayambang
Pangasinan, Philippines

CEG4b

OFFICE OF THE MAYOR

Municipal Hall, Roxas St. Zone II,
Bayambang, 2423 Pangasinan
(075) 633-1000 Loc. 100

mayoroffice@bayambang.gov.ph



SECTION 2. COVERAGE OF AUTHORITY

The Special Disbursing Officer shall be authorized to receive and manage cash advances specifically for the following:

- a. Financial assistance to athletes and participants
- b. Cash incentives and awards
- c. Prizes for official activities and events
- d. Honoraria of resource speakers, facilitators, and trainers
- e. Other similar expenditures not within the scope of payroll-related cash advances

SECTION 3. EXCLUSION

Cash advances for payroll purposes shall be strictly limited to the payment of salaries and wages of municipal officials and employees, and shall be handled separately by the designated payroll disbursing officer.

SECTION 4. DUTIES AND RESPONSIBILITIES

The Special Disbursing Officer shall:

- a. Ensure all cash advances are supported by approved disbursement vouchers and complete documentation
- b. Disburse funds strictly for authorized purposes
- c. Maintain accurate records of all disbursements
- d. Liquidate cash advances within the prescribed periods under COA rules
- e. Submit required reports to the Municipal Accountant, Treasurer, and COA Auditor
- f. Comply with all applicable accounting, auditing, and procurement laws

SECTION 5. OVERSIGHT AND ACCOUNTABILITY

The Municipal Accountant and Municipal Treasurer shall:

- Monitor compliance with COA rules
- Ensure that the concentration of functions does not result in control weaknesses or audit observations
- Recommend corrective measures when necessary

SECTION 7. EFFECTIVITY

This Executive Order shall take effect immediately upon issuance.

DONE in the Municipality of Bayambang, Pangasinan, this 20th day of May 2026.

MARY CLARE JUDITH PHYLLIS JOSE-QUIAMBAO
Municipal Mayor

