

GENERAL PROVISIONS

1. Consistent with the long-standing policy of the Naga City government for transparency, accountability and people empowerment, and in compliance with the full disclosure policy of the national government, this budget, and any supplemental budget enacted hereinafter, shall be posted in the official website and on the official bulletin boards of the city government.
2. Appropriations for the procurement of foodstuffs and drinks, farm and other agricultural products, handicrafts or native products, school bags, souvenir items, and other supplies and materials, which have locally-produced substitutes of acceptable quality and price, are herein earmarked to non-government organizations, barangay-based enterprises, cooperatives, and workers or farmers associations based in Naga City subject to the rules and regulation of Republic Act No. 9184, except when no such organization or other grassroots entity based in Naga City can provide such products, supplies or materials in the quality, quantity and time desired in which case other modes of procurement shall be resorted to for all, or for a portion of the procurement.
3. Appropriations for environmental and sanitary services and those for projects which can be implemented by semi-skilled or unskilled labor are herein earmarked to non-government organizations, barangay-based enterprises, cooperatives, and other workers or farmers associations based in Naga City subject to the rules and regulation of Republic Act No. 9184, except when no such organization or other grassroots entity based in Naga City can provide such labor in the quality, quantity and time desired in which case other modes of procurement shall be resorted to for all, or for a portion of the procurement.
4. Procurement of lighting fixtures, electrical devices and office equipment, vehicles and other motorized equipment or machineries, shall migrate the city towards energy-efficiency, reduced carbon footprint, and a substantial reduction in expenditures for electric power and fuel. This bias should be made evident in the Project Procurement Management Plan of department and offices.
5. Charges to training expenses shall be based on a duly approved capability development agenda aligned with the mission-vision of the city government to be formulated by the Human Resources Management Office in consultation with the various departments and offices of the city government. For these offices with training expenses, they may not utilize the same for lakbay aral or benchmarking-type expenses but only for the training of their clientele/stakeholders or for training of personnel conducted or sponsored by their regulatory or oversight national agencies (e.g. DOH, BLGF, DA).
6. Stipend granted to barangay volunteer workers performing functions assigned to them by the city government, and those to members of various local bodies, shall be in accordance with existing rules and regulations and to rates authorized by ordinance except if already stipulated in a national issuance.
7. Disbursement and utilization of appropriations shall be in accordance with applicable laws, rules and regulations which are all deemed read into this ordinance. Public officials and employees who will authorize, allow or permit, as well as those who are negligent in the performance of their duties and functions which result in the incurrence or payment of unauthorized and unlawful obligation or expenditure, shall be held personally liable.
8. Obligation of appropriations shall only be for programs, projects and activities approved in the 2023 Annual Investment Program.

9. Aid to component barangays as mandated by Section 324 (c) of the Local Government Code shall consist of appropriations for (a) Barangay Support Fund to fund small projects in the nature of capital outlays supportive of city government priorities and listed in the barangay's 2023 Annual Investment Program with a ceiling of P500,000.00 per barangay, (b) assistance to barangays for the conduct of their barangay fiesta or foundation anniversary in the maximum amount of P20,000.00 each, (c) Essential Community Services granting stipend to barangay personnel at rates indicated herein; and (d) support to the programs and projects of the Liga ng mga Barangay and the Kapisanan ng mga Sangguniang Barangay Kagawad and Sangguniang Kabataan.
10. The city mayor and the city vice mayor are herein authorized to augment any item in the approved annual budget of their respective offices from savings in other items within the same office and expense class of their respective appropriations. The city mayor is further authorized to augment any item under Special Purpose Appropriations - Essential Community Services from savings in other items under the same SPA - Essential Community Services.
11. A reserve of 5% is herein imposed on the appropriations for the following MOOE accounts as buffer in the event of further increases in the price of fuel and electricity:
 - a. Travelling expenses
 - b. Training expenses
 - c. Office supplies expenses
 - d. Other supplies and materials expenses
 - e. Postage and courier services expenses
 - f. Prizes
 - g. Survey expenses
 - h. Repair and maintenance expenses of:
 - i. power supply systems
 - ii. buildings
 - iii. other structures
 - iv. machineries
 - v. office equipment
 - vi. communication equipment
 - vii. furniture and fixtures
 - viii. other property, plant and equipment
 - i. Subsidy - others
 - j. Advertising expenses
 - k. Printing and publication expenses
 - l. Rent expenses
 - m. Donations
 - n. Other maintenance and operating expenses
 - o. Other infrastructure assets
 - p. Office equipment
12. All subsidies shall be subject to liquidation following the prescribed format or in a form sufficient to prove that the subsidy was utilized as intended under this annual budget.
13. All departments and offices, all special bodies created by the executive or the Sangguniang, and all other entities drawing funds from the city government, shall observe prudence and sound judgment in the use of their budget. Each expenditure shall connect to a public benefit pursued using the most cost-effective option available.

14. All appropriations intended as credit facility to qualified beneficiaries such as micro, small and medium enterprises, farmers and similar groups shall be transferred to a trust fund. The principal component of loan repayments by beneficiaries shall be booked in the trust fund, interest and penalties shall be booked in their proper income account.
15. Plantilla positions which were unfunded in this annual budget may be restored at any time by the Sangguniang Panlungsod subject to availability of funds.