



Republic of the Philippines  
**OFFICE OF THE CITY MAYOR**  
City of Naga, 4400



**EXECUTIVE ORDER NO. 003**

Series of 2025

**INSTITUTIONALIZING THE "2028 FINISH LINES" AS THE STRATEGIC  
DEVELOPMENT FRAMEWORK OF THE CITY GOVERNMENT OF NAGA,  
ALIGNING PLANS, PROGRAMS, AND RESOURCES ACCORDINGLY**

**WHEREAS**, the Local Government Code of 1991 affirms the duty of every local government unit to serve as a catalyst of local development and a steward of public welfare, empowered to formulate and implement strategic programs, harness local capacities, and pursue innovations in governance that respond to the needs and aspirations of its constituents;

**WHEREAS**, City Ordinance No. 2017-072, or the "People's Budget Ordinance of Naga City," institutionalized participatory budgeting and full-cycle transparency in the preparation, enactment, and monitoring city and appropriations, thereby ensuring that public funds are programmed and utilized in direct response to the duly identified needs and priorities of the Nagueño community and in steadfast observance of people-centered governance;

**WHEREAS**, the City Government recognizes the need to articulate and pursue a three-year, people-centered, and evidence-informed agenda to ensure inclusive, resilient, and sustainable development for all Nagueños;

**WHEREAS**, the "2028 Finish Lines" sets forth the City Government's strategic aspirations across eight thematic outcome areas: Economic Inclusion, Environmental Sustainability, Mobility and Order, Health, Education and Well-Being, Heritage and Identity, Digital Governance, Good Governance Innovation, and Local Government Efficiency, that shall guide the planning, budgeting, and performance of the City Government offices;

**WHEREAS**, these "2028 Finish Lines" were formulated through data-driven processes, particularly through consultation with the 27 barangays of Naga City, sectoral, formal, and informal civil society organizations (CSOs), the public and private sectors, the academe, elected city officials, and other stakeholders, and are designed to align with the Philippine Development Plan, the United Nations Sustainable Development Goals, and the aspirations of Ambisyon Natin 2040;





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**WHEREAS**, it is necessary to institutionalize the “2028 Finish Lines” to ensure their continuity, effective implementation, and integration into existing governance and development mechanisms;

**WHEREAS**, despite existing participatory and budgetary processes, current planning practices often result in the repetition of activities and programs that do not sufficiently address the evolving needs of constituents or deliver measurable improvements in sectoral outcomes;

**WHEREAS**, the absence of a robust, outcomes-based planning and prioritization mechanism has contributed to the fragmented implementation of city programs, missed opportunities for impact, and the misalignment of resource allocation with the lived realities of communities;

**WHEREAS**, there is an urgent need to adopt an outcomes-based approach to governance—one that links strategy, budgeting, and performance to clearly defined results, enabling the City Government to assess effectiveness, learn from past efforts, and deliver more responsive, equitable, and sustainable services;

**NOW, THEREFORE, I, MARIA LEONOR G. ROBREDO**, Mayor of Naga City, by virtue of the powers vested in me by law, do hereby order the following:

**SECTION 1. INSTITUTIONALIZATION OF THE 2028 FINISH LINES.** The “2028 Finish Lines” are hereby adopted as the official strategic development framework of the City Government, consisting of the following thematic outcome areas:

- A. A Thriving and Inclusive Economy for Naga
- B. A Cleaner, Greener, and Flood-Resilient City
- C. A Walkable, Orderly, and Secure Naga
- D. Healthy and Educated Nagueños with Decent Homes
- E. Conserving and Building Naga’s History, Arts, Culture, and Heritage for Future Generations
- F. An Open, Digital, and Participatory Naga
- G. Naga as a Center of Good Governance, Development, and Innovation
- H. An Efficient, Agile, and Citizen-Focused Local Government

**SECTION 2. ALIGNMENT OF LOCAL PLANS AND BUDGETS.** All departments, offices, and units of the City Government are hereby mandated to align their annual and multi-year development plans, investment programs, performance targets, and budgets with the “2028 Finish Lines”. These include, but are not limited to:





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- A. The Comprehensive Land Use Plan (CLUP)
- B. City Development Plan (CDP)
- C. Executive-Legislative Agenda (ELA)
- D. The Annual Investment Plan (AIP)
- E. Local Budget Preparation (LBP) Forms

**SECTION 3. MONITORING AND ACCOUNTABILITY.** The City Planning and Development Office (CPDO), in coordination with the Naga City People's Council (NCPC) and relevant CSOs, shall establish a Performance Monitoring and Learning System, including the development of scorecards with established indicators and targets to track progress across the eight (8) "2028 Finish Lines". Departments shall submit regular reports, with performance reviews conducted regularly. A Governance Impact Dashboard shall be maintained to provide real-time public access to key indicators and accomplishments.

**SECTION 4. TECHNICAL SUPPORT AND CAPACITY BUILDING.** All departments, offices, and units shall receive appropriate technical support, data integration assistance, and training to operationalize the "2028 Finish Lines". The CPDO and the City Budget Office (CBO), together with the Human Resource Management Office (HRMO), and partner institutions, shall spearhead capacity development programs for alignment and results-based management.

**SECTION 5. OUTCOMES-BASED BUDGETING.** Pursuant to the People's Budget Ordinance and its mandate for participatory, transparent, and performance-oriented fiscal management, the "2028 Finish Lines" shall henceforth serve as the primary guide in the preparation, prioritization, and justification of the City Government's annual budget. All departments, offices, and units are hereby directed to:

**A. Link Budget Proposals to Finish Line Outcomes**

Every program, project, and activity (PPA) submitted for funding shall explicitly indicate the specific Finish Line outcome area and indicator it advances, together with measurable targets and timelines.

**B. Embed Outcome Metrics in Financial Plans**

Work and Financial Plans (WFPs), and Annual Investment Plans (AIPs) shall integrate outcome-based performance measures consistent with the Finish Lines and the monitoring parameters prescribed by the People's Budget Ordinance.





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**D. Prioritize High-Impact, Evidence-Based Interventions**

Funding allocation shall favor PPAs that demonstrably contribute to the attainment of Finish Line targets, as validated through participatory consultations and data-driven assessments.

**E. Ensure Participatory Review and Transparency**

In accordance with the People's Budget Ordinance, proposed budgets aligned with the Finish Lines shall undergo the prescribed public consultations, citizens' assemblies, and online disclosure requirements, enabling Nagueños to track how resources support concrete developmental outcomes.

Compliance with this Section shall be a prerequisite for the endorsement of departmental budgets to the Local Finance Committee and their subsequent inclusion in the Executive Budget submitted to the Sangguniang Panlungsod.


**SECTION 6. AMENDMENTS AND INTERPRETATION.** This Order may be amended or supplemented as may be deemed necessary, and shall be interpreted to give full force and effect to the attainment of the declared policy and the operationalization of the principles of good governance.

**SECTION 7. REPEALING CLAUSE.** All issuances and orders inconsistent with this Order are hereby repealed, amended, or modified accordingly.

**SECTION 8. SEPARABILITY CLAUSE.** If any provision of this Order is declared unconstitutional or invalid, the other provisions not affected thereby shall remain in full force and effect.

**SECTION 9. EFFECTIVITY.** This Order shall take effect immediately and shall remain in force until revoked or superseded.

**DONE** in the City of Naga, this 30th day of June, 2025.

  
**MARIA LEONOR G. ROBREDO**  
City Mayor

Attested by: 