



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



**EXECUTIVE ORDER NO. 001**

Series of 2025

**MANDATING A ZERO TOLERANCE POLICY AGAINST CORRUPTION,  
ADOPTING A PRINCIPLE-BASED FRAMEWORK FOR INTEGRITY IN PUBLIC  
SERVICE, AND STRENGTHENING SYSTEMS FOR TRANSPARENCY,  
ACCOUNTABILITY, AND ETHICAL GOVERNANCE IN NAGA CITY**

**WHEREAS**, Article XI, Section 1 of the 1987 Constitution declares that public office is a public trust and that public officials must at all times be accountable to the people and serve with utmost responsibility, integrity, loyalty, and efficiency;

**WHEREAS**, Republic Act No. 3019, or the "Anti-Graft and Corrupt Practices Act," and Republic Act No. 6713, or the "Code of Conduct and Ethical Standards for Public Officials and Employees," reaffirm the State's commitment to promote transparency, accountability, and integrity in public service, and to eliminate all forms of graft and corruption;

**WHEREAS**, Republic Act No. 7160, or the "Local Government Code of 1991," mandates local government units to promote good governance, uphold ethical leadership, and ensure the delivery of equitable and responsive public services;

**WHEREAS**, the City of Naga has long been recognized as a pioneer in participatory governance, transparency reforms, and people-centered administration, and now seeks to further institutionalize these values through clear, enforceable standards of conduct and oversight;

**WHEREAS**, various independent audits, citizen feedback mechanisms, and civil society reports have surfaced allegations of irregular procurement practices, inflated project costs, and the solicitation of kickbacks or commissions in the award of contracts and implementation of government programs;

**WHEREAS**, there have been documented cases of substandard infrastructure projects, including the construction of facilities that fail to meet safety, quality, or durability standards, thereby wasting public resources and endangering community welfare;

**WHEREAS**, procurement transactions have at times resulted in the delivery of goods and services that do not respond to the genuine needs of constituents, revealing gaps in needs assessment, project design, and citizen engagement;





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



**WHEREAS**, persistent non-compliance by some personnel with procurement rules, financial controls, and audit requirements has led to operational inefficiencies, fund misuse, and diminished institutional credibility;

**WHEREAS**, concerns have likewise been raised about non-merit-based hiring and promotion practices in the bureaucracy, including appointments influenced by political considerations, favoritism, or patronage, which undermine professionalism and weaken the civil service;

**WHEREAS**, these personnel practices threaten to demoralize qualified staff, weaken performance standards, and compromise the quality and continuity of public service delivery;

**WHEREAS**, despite earlier reforms, there remain significant gaps in transparency, including delayed publication of financial reports, limited access to procurement data, and the lack of systematic feedback loops that allow citizens to meaningfully monitor and evaluate government performance;

**WHEREAS**, these recurring lapses in integrity, transparency, and meritocracy—if unaddressed—distort development priorities, erode public confidence, and compromise the accountability of government institutions;

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

**SECTION 1. SHORT TITLE.** This Executive Order shall be known as the **"Zero Tolerance Policy Against Corruption of 2025."**

**SECTION 2. STATEMENT OF POLICY.** In line with the Constitution and relevant national laws, it is the declared policy of the City Government to adopt, institutionalize, and uphold the highest standards of good governance anchored in integrity, transparency, accountability, and citizen empowerment and participation. The City Government commits to a governance culture where graft and corruption are not tolerated, where the rule of law prevails, and where public office is exercised solely in the interest of the people.





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



**SECTION 3. CORE PRINCIPLES OF GOOD GOVERNANCE** All offices, officials and personnel of the City Government shall be guided by the following principles:

**A. Participatory and Consensus-Oriented Governance**

Governance must be inclusive, consultative, and mediatory. All citizens shall have the right and opportunity to participate in public decision-making through institutional platforms, ensuring that policies reflect the will, needs, and broad consensus of the people.

**B. Responsiveness to Public Needs**

The City Government's offices and processes must serve the needs and concerns of the people swiftly, empathetically, and effectively. Public feedback mechanisms shall be strengthened, and any citizen complaint must be resolved with urgency and fairness.

**C. Efficiency and Effectiveness**

Resources must be managed responsibly to achieve optimal and cost-effective outcomes. Services should be timely, measurable, and impact-oriented, ensuring maximum benefit for every peso spent.

**D. Transparency**

*Full public disclosure of all official actions shall be the rule, not the exception.* All government transactions, decisions, and expenditures must be made accessible and understandable to the general public.

**E. Accountability**

All city officials and employees are answerable for their actions and decisions. They must not allow personal relationships, political affiliations, or financial interests to influence the discharge of their official responsibilities. At all times, they shall avoid any conduct that may give rise to a conflict of interest, whether real, perceived, or potential, or undermine public trust. Impropriety and even the appearance of impropriety must be avoided. No city official or employee shall be above scrutiny. There shall be clear lines of responsibility, and mechanisms for redress and sanction must be functional and accessible to the public. As a corollary, the City Government shall also strive to uphold the same standards of accountability for the private sector and civil society organizations with whom it closely collaborates to foster a robust governance culture.





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



**F. Ethical Leadership and Integrity**

Public officials and personnel shall adhere to the highest standards of honesty, decency, and moral courage, especially in all procurement and bidding activities. Any attempt to influence contract awards through bribery, bid-rigging, kickbacks, nepotism, or patronage, as well as any other abuse of authority, shall be promptly investigated and met with strict disciplinary or legal sanctions. The City Government shall foster a procurement environment in which transparency, competitive fairness, and ethical conduct are the rule rather than the exception

**G. Rule of Law**

All official acts shall be conducted within the bounds of law. Laws and policies must be applied impartially, and administrative decisions must conform to legal standards and due process. Legal compliance must begin with those in authority.

**H. Professionalism and Competence**

The City Government shall institutionalize a merit-based system for recruitment and promotion to ensure that all officials and employees are qualified, well-trained, and competent. Appointments and career advancement shall be governed by objective, transparent criteria grounded in performance, fitness, and integrity, eliminating undue discretion and reinforcing professional standards across the bureaucracy.

**I. Innovation and Reform**

The City Government shall continuously seek new and creative ways to improve systems and eliminate red tape. The latest innovations in technology, information management, and effective governance shall be harnessed ethically to deliver better outcomes, reduce opportunities for graft and corruption, and minimize inefficiency and delay.

**J. Sustainability and Stewardship**

All development decisions must consider long-term impacts on the environment, public health, and the interest of future generations. Graft and corruption in areas such as land use, infrastructure, and environmental regulation shall be addressed and investigated with the firmest resolve.





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



**K. Social Justice and Inclusion**

Public policies must aim to protect the vulnerable, empower the marginalized, and reduce gross inequality among all citizens. Governance must work to actively dismantle systems of privilege and discrimination that enable exploitative practices.

**L. Financial Prudence and Disciplined Public Spending**

Public funds must be planned, spent, and reported with transparency, discipline, and purpose. Budget leaks, ghost projects, and padded contracts shall be vigorously eliminated. Rigorous auditing, competitive procurement, and full disclosure shall be institutionalized as safeguards.

**SECTION 4. IMPLEMENTATION.** All departments, offices, units, and personnel of the City Government are directed to align their internal rules, programs, and procedures with the principles stated in this Order. Implementing guidelines may be issued by the City Mayor or duly designated offices to ensure coordinated compliance.

**SECTION 5. MONITORING MECHANISM.** To safeguard and uphold the core principles of good governance enshrined in this Order, the Internal Audit Service (IAS) is hereby designated as the independent monitoring, evaluation, and assurance arm of the City Government. The IAS shall function as a critical internal accountability mechanism, empowered to assess the performance, integrity, and compliance of all departments, offices, units, and personnel with respect to the governance standards and ethical expectations set forth herein. Through impartial and evidence-based reviews, the IAS shall ensure that public service is delivered with transparency, responsibility, and fidelity to the public trust.

**A. Mandate and Scope**

The IAS shall function independently of operational departments and report directly to the City Mayor. It shall serve a proactive, preventive, and developmental role by ensuring that governance systems are functioning effectively, efficiently, and ethically. Its scope shall include: 1) monitoring of city government compliance with the provisions of this Order; 2) evaluation of governance performance across all departments, offices, and units; and 3) assurance that programs, projects, and processes are aligned with good governance principles and existing legal and regulatory frameworks.





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



**B. Key Functions**

To fulfill its mandate, the IAS shall:

1. Develop and administer a Governance and Integrity Scorecard to assess the level of adherence of departments, offices, units, and personnel to the core principles of good governance, including but not limited to transparency, ethical conduct, accountability, participatory processes, service responsiveness, and financial stewardship. The Scorecard shall contain clear, measurable indicators that enable fair and consistent evaluation;
2. Conduct periodic and risk-based internal audits, performance reviews, and spot checks of offices, programs, and transactions to evaluate the adequacy and effectiveness of internal controls, deter inefficiencies or misuse of public resources, and ensure compliance with applicable laws, rules, and policies;
3. Utilize audit and performance data to identify emerging risks, operational gaps, or recurring weaknesses in systems and processes, and recommend targeted actions to mitigate them;
4. Receive reports, tips, or observations from any source as possible audit triggers or scoping inputs. While the IAS shall not serve as a complaint-handling or enforcement body, it may consider these reports in initiating reviews and audit engagements;
5. Submit validated audit findings, evaluations, and policy recommendations to the Accountability Review Committee (ARC), established under Section 6 of this Order, including proposed measures to address noncompliance, enhance internal controls, or correct procedural deficiencies;
6. Prepare and publish an Annual Governance and Integrity Report, to be submitted to the City Mayor and the Sangguniang Panlungsod by March of every year. This report shall highlight audit findings, risk trends, compliance levels, and proposed institutional reforms. A summary version shall be made publicly available through the City Government's official communication channels, in line with principles





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



of transparency, while protecting sensitive or confidential information as required by law.

**C. Standards of Independence and Access**

The IAS shall exercise its responsibilities with full independence, impartiality, and objectivity. It shall be free from undue external influence, conflict of interest, or interference in its professional judgment. To this end:

1. The IAS shall have unrestricted access to all city government documents, systems, financial records, reports, personnel, and other resources necessary to conduct audits and evaluations, subject to applicable confidentiality and data protection rules;
2. The IAS may coordinate with technical experts or legal offices, solely for the purpose of ensuring accurate interpretation of complex matters, without compromising its audit independence;
3. The IAS shall adopt and continually update a risk-based Annual Audit Plan, aligned with the city's strategic objectives and governance priorities, and submit the same to the City Mayor for information and alignment.

**D. Value-Adding Role**

Beyond compliance checks, the IAS is expected to play a developmental and value-adding role by:

1. Identifying systemic and root causes of governance and operational issues, not just symptoms or isolated incidents;
2. Proposing solutions that promote long-term improvements in public service delivery, resource management, and stakeholder engagement;
3. Recommending capacity-building measures, policy reforms, and internal process innovations that support a culture of integrity and continuous improvement across the city government.

**SECTION 6. ACCOUNTABILITY MECHANISM.** To ensure that any non-compliance with the core principles specified in this Order are addressed with fairness, transparency, and due diligence, the City Government shall establish an Accountability Review Committee (ARC). This body shall serve as the institutional mechanism for processing governance-related complaints, reviewing audit findings, and ensuring the enforcement of appropriate legal actions, when applicable under relevant laws.



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



**A. Mandate and Functions**

The ARC shall:

1. Receive and review reports and audit findings submitted by the IAS, particularly those identifying violations, irregularities, or lapses in governance;
2. Receive and process complaints or reports of alleged legal violations from any source, including employees, citizens, and civil society organizations, regardless of anonymity or affiliation;
3. Conduct internal fact-finding or validation exercises to establish the basis of complaints and audit findings. It may request documents, solicit explanations, and summon relevant personnel as needed;
4. Recommend appropriate actions, including administrative sanctions, policy revisions, corrective measures, or referral to external legal or oversight bodies, depending on the gravity and nature of the violation;
5. Monitor compliance and implementation of recommendations and actions taken by concerned offices, ensuring follow-through and closure of cases;
6. Propose institutional reforms to address recurring issues and governance risks identified through its review process;
7. Submit a Semi-Annual Accountability Report to the City Mayor and furnish a copy to the Sangguniang Panlungsod, outlining resolved and pending cases, progress on reforms, and institutional recommendations.

**B. Composition**

The ARC shall be composed of individuals selected for their independence, technical competence, and integrity. These shall include:

1. A representative from the City Legal Office;
2. The Head of the Human Resource Management Office;
3. A representative from the Naga City People's Council or any accredited civil society organization;





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



4. A representative from the Internal Audit Service (advisory, non-voting);
5. A Department Head serving on a rotational basis;
6. Such other individuals as may be designated by the City Mayor,

The exact composition and operating procedures shall be defined and updated through an Office Order issued by the City Mayor.

**C. Procedural Safeguards**

The ARC shall ensure that all proceedings are conducted in accordance with due process, impartiality, and confidentiality. Parties involved shall be given fair opportunity to respond. Whistleblowers and complainants shall be protected in accordance with applicable laws and ordinances.

**D. Internal Rules and Implementation**

The ARC shall adopt its own Rules of Procedure, subject to the approval of the City Mayor. These rules shall cover timelines for resolution, documentation standards, conflict-of-interest safeguards, and grievance escalation mechanisms.

**E. Legal Effect and Coordination**

All findings and recommendations of the ARC shall be forwarded to the relevant disciplinary or oversight body for action and/or implementation. The ARC may also propose amendments to existing city policies or ordinances based on patterns observed in audit findings and complaints.

**SECTION 7. 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 8. REPEALING CLAUSE.** All issuances and orders inconsistent with this Order are hereby repealed, amended, or modified accordingly.

**SECTION 9. 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.





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

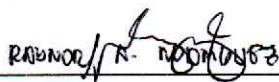


**SECTION 10. EFFECTIVITY.** This Order shall take effect immediately and shall remain in effect unless otherwise revoked or amended, or until superseded by an ordinance.

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

  
**MARIA LEONOR G. ROBREDO**  
City Mayor

Attested by: \_\_\_\_\_

  
RAMON R. ROMONES