

GENERAL PROVISIONS

1. The following units are herein affirmed or declared as economic enterprises of the city government subject to existing rules and regulations on local economic enterprises and those that may hereinafter be promulgated thru an ordinance:
 - a. Market Enterprise and Promotions Office
 - b. Naga City Abattoir
 - c. Naga City Hospital
 - d. Bicol Central Station
2. Donations and financial assistance other than those for individuals in crisis situations shall be in accordance with the guideline set by Ordinance No. 2005-029. Donations in accordance with the said ordinance may be granted by the city mayor without need of sanggunian action. Donations in excess of the limitations under the said ordinance shall be subject to prior sanggunian authority unless covered by a duly ratified memorandum of agreement and funded under this annual budget or a supplemental budget.
3. In order to deter mendicancy, encourage productive endeavors, and broaden the beneficiary base, assistance to walk-in individuals in crisis situations (AICS) shall be strictly screened and may not exceed once per household per quarter. For this purpose and in consultation with the i-Serve program officer, the CSWDO shall maintain a database of beneficiaries and institute a reliable identification system to deter multiple availments. Individuals under extreme emergency whose life or limb is threatened as determined by the the City Social Welfare and Development Office, and children with serious ailments, are exempt from the preceding limitation.
4. The level of per diems or honorariums of existing boards or councils shall remain at their 2014 levels. Per diems for new or reactivated boards or councils charged shall not be higher than the highest level already granted to existing boards or councils and in no case shall exceed P500 per meeting per person, or P1,000 per month per person if meetings are held more than once a month. Release of honorariums shall be contingent on the submission of the minutes of the meeting or of the proceedings attended.
5. Honorariums granted to barangay volunteer workers shall follow the rates funded in this budget, or as may be subsequently fixed in an ordinance rationalizing their rates.
6. Honorarium and other financial assistance to national government employees and their offices shall be subject to such policy as may hereinafter be set in an ordinance. In the meantime, release of honororia or other forms of assistance to national government agencies shall await the passage of the appropriate ordinance. Excluded from this prohibition are counterpart funds of the city government to programs, projects and activities implemented by the city government in partnership with national government agencies.
7. Appropriations shall be released quarterly by the City Budget Office (CBO) on the basis of a Results Matrix and a Project Procurement Management Plan (PPMP) approved by the city mayor in the case of executive offices, and by the city vice mayor in the case of the sanggunian following the format required by the said office. However, appropriations for personal services,

and those for statutory obligations may be released in their entirety at the beginning of the year.

8. During the first quarter, in the absence of a compliant Results Matrix and PMPP prepared in the required format, only the appropriations for personal services and those for general and environmental services shall be released. Releases for the second and subsequent quarters shall be subject to prior compliance with the submission of a Results Matrix and matching PPMP.
9. In the procurement of civil works, goods, and consulting services including works undertaken by administration, the city shall strictly adhere to the provisions of Republic Act No. 9184 (Government Procurement Reform Act), its IRR and other guidelines issued by the Government Procurement Policy Board. In order to make competitive bidding the primary mode of procurement, all offices shall prepare and submit their PPMP based on their approved annual budget for consolidation and bulk procurement by the City Procurement Office. Common use supplies shall be procured from the regional office of the Procurement Service unless local suppliers can provide the said items at the same or better quality at the same or lower prices.
10. Second quarter and subsequent releases shall be made only upon receipt of a quarterly accomplishment report, duly received by the city mayor and the chairperson of the concerned sanggunian committee, copy furnished the Project Monitoring Committee and the City Budget Office, detailing therein the results accomplished by the department, office or project during the quarter and the cost incurred. Said report shall be the basis in evaluating the performance of each department and in making recommendations to the city mayor and the sangguniang panlungsod for the purpose of continuously improving city government operations and services. The same quarterly accomplishment reports shall be posted on the city government website to promote full accountability and transparency in the use of public funds.
11. Appropriations for the procurement of foodstuffs and drinks, farm and other agricultural produce, handicrafts, native products, school bags, souvenirs, and other supplies and materials with 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 as allowed under Rule 53.11 and Rule 53.12 of the Implementing Rules and Regulations of Republic Act 9184, except when no such NGO or other grassroots entity in Naga City can provide such product, 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.
12. The appropriation for Environmental Sanitary Services of the Solid Waste Management Office and the Bicol Central Station, and appropriations for projects in other offices requiring the supply of semi-skilled or unskilled labor, are herein earmarked to non-government organizations, barangay-based enterprises, cooperatives, and workers or farmers associations based in Naga City as allowed under Rule 53.11 and Rule 53.12 of the Implementing Rules and Regulations of Republic Act 9184, except when no such NGO or similar grassroots entity in Naga City can provide such labor in the quality and quantity desired in which case other modes of procurement shall be resorted to for all or for a portion of the procurement.

13. Procurement of bulbs, electrical devices and office equipment, vehicles and other motorized equipment, shall migrate the city towards energy-efficient devices, reduced carbon emission, and a substantial reduction in expenditures for electric power and fuel. This bias should be made evident in the PPMP of all concerned departments or projects.
14. Events, programs or activities by private entities not directly conceived or initiated by the city government shall not be exempt from the payment of taxes, fees, charges, and facility fees even if the same are billed as “co-sponsored by the city government” or “in partnership with the city government” or similarly tenored wording. To be deemed directly conceived or initiated by the city government, the event, program or activity must be specifically mentioned in the Results Matrix of the concerned department or unit and there is actual participation of manpower and deployment of resources of the city government in its conceptualization, planning, and actual conduct of the activity.
15. The city counterpart fund for the 2015 Local Poverty Reduction Action Plan totaling P18.2 million is allocated as follows:

Fund Source	Amount
1. Local Development Fund	P 12,176,000.00
2. Special Purpose Appropriation	6,024,000.00
TOTAL	P 18,200,000.00

Use of the said appropriation shall be subject to the policy guidelines contained under Joint Memorandum Circular No. 4 issued by the DBM, DILG, DSWD and NAPC and related issuances on the Grassroots Participatory Budgeting Process.

16. The requirement for fuel, oil and lubricants of departments and offices with official vehicles or equipment but without an appropriation for fuel, oil and lubricants shall be charged against the lump sum appropriation for fuel, oil and lubricants of the Office of the City Mayor until such time that said lump sum appropriation is re-allocated to these offices to reflect their respective full cost of operation.