

## 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 of the city government as well as on the official bulletin boards.
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 on NGO procurement, 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 on NGO procurement, 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 bulbs, 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 each concerned department and offices or autonomous projects.
5. The effectiveness of an organization comes from its personnel. Thus, the appropriation for training shall prioritize the rank and file and middle level personnel to enable them to elevate their competence in their respective positions and assignments.
6. Study tour or lakbay aral-type expenses shall comply with Joint Memorandum Circular No. 2, series of 2016 issued by the Department of the Interior and Local Government and the Department of Budget and Management.
7. Honorarium or per diem granted to barangay volunteer workers and to members of various local bodies, if any, shall be in accordance with existing rules and regulations and to rates authorized by ordinance, except if already stipulated in a national issuance.
8. 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.
9. Obligation of appropriations shall only be for programs, projects and activities approved in the 2017 Annual Investment Program.

10. Aid to component barangays as mandated by Section 324 (c) of the Local Government Code shall consist of city government support for programs, projects and activities of barangays as requested by their respective councils; additional honoraria to barangay volunteers including the Lupong Tagapamayapa as authorized by city ordinances; and support for Liga ng mga Barangay.
11. The city mayor and the city vice mayor as presiding officer of the sangguniang panlungsod, are herein authorized to augment any item in the approved annual budget for their respective offices from savings in other items within the same expense class of their respective appropriations.
12. All disbursements under Special Purpose Appropriations should be based on a clear statement of purpose and results sought to be attained in 2017 by the program, project or activity with corresponding budget (LBP Form No. 2), Project Procurement Management Plan, and quarterly Work and Financial Plan, copy furnished the Sangguniang Panlungsod for its information and guidance.
13. The City College of Naga is herein declared as an economic enterprise subject to such rules and regulations on local economic enterprises.