



Republic of the Philippines  
**COMMISSION ON ELECTIONS**  
 Intramuros, Manila

**OMNIBUS RULES & REGULATIONS  
 GOVERNING CAMPAIGN FINANCE  
 & DISCLOSURE IN CONNECTION  
 WITH THE 09 MAY 2016  
 NATIONAL & LOCAL ELECTIONS  
 AND ALL SUBSEQUENT NATIONAL  
 & LOCAL ELECTIONS THEREAFTER.**

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**Promulgated:**

October 2, 2015

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**RESOLUTION NO. 9991**  
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Pursuant to Sections 26 and 27 of Article II and Sections 2 and 4 of Article IX-C of the 1987 Philippine Constitution and the powers vested in this Commission by Batas Pambansa Bilang 881, as amended ("Omnibus Election Code" or "OEC"), Republic Act No. 7166, and other election laws, the Commission on Elections ("Commission" or "COMELEC") hereby promulgates the following Omnibus Rules and Regulations Governing Campaign Finance and Disclosure, which shall be applicable to the 2016 National and Local Elections ("2016 NLE") and all subsequent elections thereafter.


**RULE 1  
 TITLE, CONSTRUCTION and  
 GENERAL RULES ON DISCLOSURE**

SECTION 1. *Title.* - These rules shall be known as the "OMNIBUS RULES & REGULATIONS GOVERNING CAMPAIGN FINANCE & DISCLOSURE". For the sake of brevity, they may be referred to or cited as the "OMNIBUS RULES ON CAMPAIGN FINANCE".

SECTION 2. *Applicability.* - These rules shall apply to all national and local elections starting with the 09 May 2016 National and Local Elections. They may be adopted for special, recall, and the barangay elections, as decided by the Commission *En Banc.*  
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SECTION 3. *Construction.* - These rules shall be strictly construed to uphold the State policy to guarantee equal access to opportunities for public service. [1987 Constitution, Art. II, Sec. 26]

SECTION 4. *Definition of Terms.* - Whenever used in these Rules, the following words shall mean:

- (a) **Contribution** - includes a gift, donation, subscription, loan, advance or deposit of money or anything of value, or a contract, promise or agreement to contribute, whether or not legally enforceable, made for the purpose of influencing the result of the elections. It shall also include the use of facilities voluntarily donated by other persons, the money value of which can be assessed based on the rate prevailing in the area. [OEC, Sec. 94 (a)].
- (b) **Expenditure** - includes the payment or delivery of money or anything of value, or a contract, promise or agreement to make expenditure, for the purpose of influencing the results of the election. It shall also include the use of facilities personally owned by the candidate, the money value of the use of which can be assessed based on the rates prevailing in the area. [OEC, Sec. 94 (b)]
- (c) **Person** - includes an individual, partnership, committee, association, corporation, and any other organization or group of persons. [OEC, Sec. 94 (c)]
- (d) **Candidate** - refers to any person aspiring for elective public office who has filed a certificate of candidacy and has not withdrawn the same before the start of the campaign period. It may also refer to any registered national, regional, or sectoral party or organization or coalition thereof that has filed a manifestation to participate in the party-list elections, provided that it has not withdrawn its intent to participate in the elections before the start of the campaign period.
- (e) **Party** - refers to either a political party, sectoral party or organization or a coalition of parties, duly registered/accredited with the Commission. [RA 7941, Sec. 3 (b)]
- (f) **Election Campaign or Partisan Political Activity** - both of these terms, which may be used interchangeably, refers to an act designed to promote the election or defeat of a particular candidate or candidates to a public office. This act includes:  


- (1) Forming organizations, associations, clubs, committees or other groups of persons for the purpose of soliciting votes and/or undertaking any campaign for or against a candidate;
- (2) Holding political caucuses, conferences, meetings, rallies, parades, or other similar assemblies, for the purpose of soliciting votes and/or undertaking any campaign or propaganda for or against a candidate;
- (3) Making speeches, announcements or commentaries, or holding interviews for or against the election of any candidate for public office;
- (4) Publishing or distributing campaign literature or materials designed to support or oppose the election of any candidate; or
- (5) Directly or indirectly soliciting votes, pledges or support for or against a candidate.

However, the aforementioned acts, if performed for the purpose of enhancing the chances of aspirants for nomination for candidacy to a public office by a political party, aggroupment, or coalition of parties, shall not be considered as election campaign or partisan political activity.

In addition, public expressions or opinions or discussions of probable issues in a forthcoming election or on attributes of or criticisms against probable candidates proposed to be nominated in a forthcoming political party convention shall not be construed as part of any election campaign or partisan political activity.  
[OEC, §79 (b)]

- (g) **Election Propaganda or Political Advertisement** – refers to any matter broadcasted, published, printed, displayed or exhibited, in any medium, which contain the name, image, logo, brand, insignia, initials, and other symbol or graphic representation that is capable of being associated with a candidate or party, and intended to draw the attention of the public or a segment thereof to promote or oppose, directly or indirectly, the election of the said candidate or candidates to public office. In broadcast media, political advertisements may take the form of spots, appearances on TV shows and radio programs, live or taped announcements, teasers, and other forms of advertising messages or announcements used by commercial advertisers.

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Political advertising includes matters that appear on any Internet website, including, but not limited to, social media networks, blogging sites, and micro-blogging sites, in return for consideration, or otherwise capable of pecuniary estimation. It does not include similar expressions that fall within the scope of personal opinion. [COMELEC Resolution No. 9615, Sec.1]

- (h) **Rally** - a gathering of several persons open to the public for the purpose of endorsing or promoting the election or defeat of a candidate/s.
- (i) **Initial Compliance Check (ICC)** - refers to the initial process of determining whether the campaign finance submissions of candidates and parties have complied with the formal requirements as provided in these Rules.
- (j) **Contribution Receipts** - refers to the official receipts issued to contributors or donors, as proof of acceptance of their contributions or donations. Said receipts are issued by candidates and party treasurers, or their duly authorized representatives, for every contribution received, whether in cash or in kind.
- (k) **Expenditure Receipts** - refers to official receipts, cash invoices, or any document that shows the purchase of goods and/or services for monetary consideration, issued by any business establishment to its clients or customers.
- (l) **Obligations Payable** - refers to charge invoices, billing statements, statement of accounts, loan agreements and other documents that show any unpaid obligations of the candidate or party.
- (m) **Certificate of Formal Compliance** - refers to a certificate issued by the CFO or the COMELEC field office where candidates or party treasurers submitted their disclosure statements or reports. It shall attest only to the submission of the listed documents, the compliance of the said submission with the formal requirements stated in these Rules, and the receipt thereof by the CFO or COMELEC Field Office. It is not to be construed as a waiver on the part of the Commission to conduct an audit or any further investigation.
- (n) **Field Monitors** - refer to the deputized agencies' personnel, and members or volunteers of deputized citizens' arms, civil society groups, non-government organizations or people's organizations

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who are assisting the Commission to monitor the campaign activities of candidates and parties during the campaign period.

- (o) **Statement of Contributions and Expenditures (SOCE)** – refers to the complete set of campaign finance disclosure statements that candidates and parties are required to submit by law, in the form set by these Rules. It includes the main SOCE form (**Form SCE**) and all its relevant Schedules with a copy of the supporting receipts.
- (p) **Contractors and Business Firms** – as used in these Rules, they refer to any person, natural or juridical, or firm to whom any electoral expenditure is made. [OEC, §112]
- (q) **Campaign Finance Submissions or Disclosure Statements/Reports** – refer to all the required submissions of candidates, parties, election contractors and business firms, and mass media entities that disclose the financial transactions in all activities that aims to influence voters to vote for or against a candidate or party.
- (r) **COMELEC Field Offices** – refer to Offices of the Election Officers, Provincial Election Supervisors, and Regional Election Directors.
- (s) **COMELEC Field Officers** – refer to Election Officers, Provincial Election Supervisors, and Regional Election Directors.
- (t) **Mass media entities** – shall include entities in broadcast media, print media, outdoor media, and digital media (both Internet and mobile mass media).

SECTION 5. *Abbreviations, Acronyms, and Symbols.* – These Rules utilize the following abbreviations, acronyms, and symbols to mean:

OEC	Omnibus Election Code, or Batas Pambansa Bilang 881, as amended
RA	Republic Act
SOCE	Statement of Contributions and Expenditures
Sec. or §	Section
Secs. or §§	Sections
Art. or Arts.	Article or Articles
Par.	Paragraph
Res. No.	Resolution Number
PHP or ₱	Philippine Peso
CFO	Campaign Finance Office
COMELEC	Commission on Elections

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<b>OEO</b>	Office of the Election Officer
<b>OPES</b>	Office of the Provincial Election Supervisor
<b>ORED</b>	Office of the Regional Election Director
<b>EO 292 or Admin. Code</b>	Executive Order No. 292, also known as the Administrative Code of 1987
<b>BIR</b>	Bureau of Internal Revenue
<b>COA</b>	Commission on Audit
<b>AMLC</b>	Anti-Money Laundering Council
<b>BSP</b>	Bangko Sentral ng Pilipinas
<b>CIC</b>	Commissioner-in-Charge
<b>SPA</b>	Special Power of Attorney
<b>NGO</b>	Non-Governmental Organizations
<b>CSO</b>	Civil Society Organizations
<b>SEC</b>	Securities and Exchange Commission
<b>AFP</b>	Armed Forces of the Philippines
<b>CSC</b>	Civil Service Commission
<b>PNP</b>	Philippine National Police
<b>DILG</b>	Department of the Interior & Local Government
<b>Corp. Code</b>	Corporation Code of the Philippines or Batas Pambansa Bilang 68 , as amended
<b>MOA</b>	Memorandum of Agreement
<b>ARMM</b>	Autonomous Region in Muslim Mindanao
<b>NCR</b>	National Capital Region
<b>CR</b>	Contribution Receipt
<b>ER</b>	Expenditure Receipt
<b>OP</b>	Obligation Payable
<b>AC</b>	Advertising Contract

**SECTION 6. Form and Template Codes.** - To ensure that proper forms are used by candidates, parties, mass media entities, election contractors and business firms, contributors and/or donors and COMELEC Field Officers in their disclosure or reportorial obligations as set in these Rules, three (3)-character codes have been assigned to the forms and templates:

<b>SCE-C</b>	Statement of Contributions & Expenditures (Candidates)
<b>SCR-C</b>	Schedule of Contributions Received (Candidates)
<b>SOE-C</b>	Schedule of Expenditures (Candidates)
<b>SLE-C</b>	Summary Report of Lawful Expenditures (Candidates)
<b>SUO-C</b>	Schedule of Unpaid Obligations (Candidates)
<b>SCE-P</b>	Statement of Contributions & Expenditures (Parties)
<b>SCR-P</b>	Schedule of Contributions Received (Parties)
<b>SOE-P</b>	Schedule of Expenditures (Parties)

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<b>SLE-P</b>	Summary Report of Lawful Expenditures (Parties)
<b>SUO-P</b>	Schedule of Unpaid Obligations (Parties)
<b>SAC</b>	Summary Report of Advertising Contracts
<b>ROC</b>	Report of Contributions
<b>RCF</b>	Report of Contractors & Business Firms
<b>AIE</b>	Authority to Incur Expenditures
<b>ARC</b>	Authority to Receive Contributions
<b>NPR</b>	Notice of Public Rally
<b>SER-C</b>	Statement of Expenses on Public Rally (Candidate)
<b>SER-P</b>	Statement of Expenses on Public Rally (Party)
<b>MCL</b>	Campaign Monitoring Checklist
<b>SPA-C</b>	Special Power of Attorney (Candidate)
<b>SPA-P</b>	Special Power of Attorney (Party)
<b>TCC</b>	<i>Template for Initial Compliance Checklist</i>
<b>TFC</b>	<i>Template for Certificate of Formal Compliance (with candidate TFC-C &amp; party TFC-P versions)</i>
<b>TRL</b>	<i>Template for Receiving Logsheets</i>
<b>TWR</b>	<i>Template for Written Notice to candidates &amp; parties reminding them to file their SOCEs</i>

All forms with form codes that start with the letter "T" refer to COMELEC internal office templates exclusively for the use of the COMELEC offices only.

Forms **SCE**, **SCR**, **SOE**, **SLE**, **SUO** and **SER** will have two versions customized specifically for candidates and parties. Candidates, whether supported by a political party or not, must use the forms with form codes ending with suffix code of "C", i.e. Forms **SCE-C**, **SCR-C**, **SOE-C**, **SLE-C**, **SUO-C**, and **SER-C**. Parties, through their party treasurers, must use the forms with form codes ending suffix code of "P", i.e. Forms **SCE-P**, **SCR-P**, **SOE-P**, **SLE-P**, **SUO-P**, and **SER-P**.

**SECTION 7. Authorized Signatories of Disclosure Statements and Reports Related to the Conduct of an Electoral Campaign.** - Unless otherwise stated herein, all disclosure reports and statements required by law as implemented in these Rules must be personally signed and executed under oath by the candidate, or in case of parties, the party treasurer. [n]

**SECTION 8. Forms of Disclosure Statements and Reports; Machine-Readable.** - All submissions required by these Rules must be machine-readable, with all the entries stated therein encoded. All prescribed

forms referred to in these Rules will be made available in Excel, Word or PDF file formats for this purpose. **Handwritten submissions shall no longer be allowed, specifically for Forms SCE, SCR, SOE, SLE, SUO, SAC, and SER.**

Electronic copies of the prescribed forms referred to in these Rules will be made available online through the COMELEC website upon the promulgation of these Rules. The prescribed forms and templates in these Rules shall be provided in the following file formats (Column 2) and must be submitted in the manner described below (Column 3):

FORM CODE (Column 1)	FILE FORMAT of BLANK FORM (Column 2)	FILE FORMAT UPON SUBMISSION (Column 3)
SCE-C & -P	Excel (.xls or .xlsx)	Hard copy + Excel file
SCR-C & -P	Excel (.xls or .xlsx)	Hard copy + Excel file
SOE-C & -P	Excel (.xls or .xlsx)	Hard copy + Excel file
SLE-C & -P	Excel (.xls or .xlsx)	Hard copy + Excel file
SUO-C & -P	Excel (.xls or .xlsx)	Hard copy + Excel file
SAC	Excel (.xls or .xlsx)	Hard copy + Excel file
ROC	Excel (.xls or .xlsx)	Hard copy + Excel file
RCF	Excel (.xls or .xlsx)	Hard copy + Excel file
AIE	Word (.doc or .docx)	Hard copy + scanned PDF
ARC	Word (.doc or .docx)	Hard copy + scanned PDF
NPR	Word (.doc or .docx)	Hard copy + scanned PDF
SER-C & -P	Excel (.xls or .xlsx)	Hard copy + Excel file
MCL	Word (.doc or .docx)	Hard copy + scanned PDF
SPA-C & P	Word (.doc or .docx)	Hard copy + scanned PDF
<b>INTERNAL USE FORMS (FOR COMELEC USE ONLY)</b>		
TCC	Word (.doc or .docx)	Hard copy only
TFC-C & P	Word (.doc or .docx)	Hard copy only
TRL	Excel (.xls or .xlsx) & printable PDF	Hard copy only
TWR	Word (.doc or .docx)	Hard copy only <i>(No need to submit copy to CFO Main Office)</i>

The third column of the table above summarizes the form and file format of the required disclosure reports and statements subject of these Rules. Supporting documents, such as contribution receipts, expenditure receipts, obligation payables, and advertising contracts must be submitted in **both** hard and soft/electronic copy forms, with the electronic or soft copy in PDF file format, which will be discussed in Section 10 (c) (3) (i) of this Rule.

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The provisions on electronic copy submission and efficient use of paper shall not apply to templates (**Form Codes TCC, TFC, TRL, TWR**) that are intended for use by COMELEC offices only.

**SECTION 9. *Efficient Use of Paper Rule and Submission of Soft Copy.*** - The number of copies of disclosure statements and reports in these Rules shall depend on the place where the disclosure statements and reports shall be filed.

For submissions made directly to the Campaign Finance Office (CFO), **only two (2) hard copies are required**, with one (1) copy for submission to the CFO and the other returned to the person submitting the same to serve as proof of submission after the receiving date and time stamp of the CFO has been affixed thereon.

For submissions to COMELEC Field Offices, **three (3) hard copies are required**, which will be used as follows:

- (1) One (1) copy to be retained at the Field Office to serve as that office's file copy;
- (2) One (1) copy to be forwarded to the CFO - Main Office;
- (3) One (1) copy to be returned to the person submitting the same as proof of submission after the receiving date and time stamp of the COMELEC Field Office has been affixed thereon.

In every case, the soft or electronic copy of the submitted form must accompany the hard copy or paper submission, in its final encoded version, only in Excel file format, with either **.XLS or .XLSX** file extensions. Image files (JPG, PNG, TIF) showing the scanned or photographed hard copy submission of the forms **shall not be accepted**.

This rule shall be without prejudice to any online, web-based or electronic filing system that the Commission may develop and use for this same purpose. [n]

**SECTION 10. *Guidelines for the Submission of the Soft or Electronic Copy of the Forms and their Attachments.*** -

- (a) **How to submit.** - Persons required to submit disclosure statements and reports under these Rules may choose to furnish the COMELEC with the soft or electronic copy of their submissions through any of the following means:

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- (1) By storing the files in a portable storage device such as a USB flash drive or optical discs such as compact discs (CDs) and digital versatile discs (DVDs); or
  - (2) By e-mailing it to the e-mail address of the COMELEC office tasked to receive the submissions.
- (b) *Acceptable file formats.* - Only Excel files (in either .XLS or .XLSX) shall be accepted as the soft copy counterpart of the prescribed forms. For supporting documents, only PDF (portable document format) shall be accepted.
- (c) *File naming convention.* - For proper identification of the submitted soft copy/electronic files, they should be named as follows:
- (1) For disclosure statements or reports that are only submitted once, the file containing the final version of the submitted forms, the file should be named as:

[FormCode]\_[LastName,FirstName].XLS or .XLSX  
*[Filename does not include the XLS or XLSX file extension]*

Examples:

The SOCE and the relevant Schedules of candidate named Ako Candidato would appear as:

SCE\_Candidato,Ako.XLS  
SCR\_Candidato,Ako.XLS  
SOE\_Candidato,Ako.XLS

The filename of the Report of Contributions submitted by a donor or contributor named Rich Guy would appear as:

ROC\_Guy,Rich.XLS

The filenames of the SOCE and relevant Schedules of a political party whose name forms the acronym ABC will have the name of the party in the filename and not that of its party treasurer. The submitted files should have filenames that appear as:

SCE\_ABC.XLS  
SCR\_ABC.XLS  
SOE\_ABC.XLS

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- (2) For forms that may be submitted more than once, e.g. mass media entities who are required to submit copies of advertising contracts within five (5) days after signing:

[FormCode]\_[Name](Date in YYYYMMDD format).XLS

Example:

For a mass media entity named TVStation submitting a batch of advertising contracts on 01 May 2016, its Summary Report of Advertising Contracts should be named as:

**SAC\_TVStation(160501).XLS or XLSX**

For a political party named ABC submitting a Notice of Public Rally and Statement of Expenses in connection with a Public Rally held on 06 May 2016:

**NPR\_ABC(160506).XLS**

**SER\_ABC(160506).XLS or XLSX**

- (3) For supporting documents that are required attachments to certain forms, such as Contribution Receipts for **Forms ROC & SCR**, Expenditure Receipts for **Form SOE**, Obligations Payables for **Form SUO**, Advertising Contracts for **Form SAC**, and other similar documents, only **PDF** (Portable Document Format) files shall be accepted, following this filename syntax:

- i. Multiple contribution and expenditure receipts must be scanned and saved in one (1) PDF file each and named as follows:

CR\_[Name].PDF (Contribution Receipts)

ER\_[Name].PDF (Expenditure Receipts)

OP\_[Name].PDF (Obligations Payables)

AC\_[MassMedia](Date).PDF (Ad Contracts)

CR\_Candidato,Ako.PDF

ER\_Candidato,Ako.PDF

OP\_Candidato,Ako.PDF

AC\_TVStation(160501).PDF

- ii. Due to size limits on file attachments on e-mails, supporting documents may be saved by batch, with each batch of scanned documents saved as one (1) file not exceeding 10MB per file. In case this happens, use this filename syntax:

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CR\_[Name][Batch Number].PDF  
CR\_Candidato,Ako1.PDF  
CR\_Candidato,Ako2.PDF

- (4) Regardless of whether the chosen method to submit the soft copy is via portable storage or e-mail, the aforementioned file name convention guidelines shall apply. [n]

SECTION 11. *Discrepancies between Hard & Soft Copy Submissions; Hard Copy to Prevail.* – In case of a discrepancy between the hard and soft copy submission of any disclosure report made to the Commission under these Rules, the duly signed and notarized hard copy version of the said document or report shall always prevail.

## RULE 2 THE CAMPAIGN FINANCE OFFICE

SECTION 1. *Renaming of the Campaign Finance Unit to the Campaign Finance Office; Powers, Duties and Functions.* – The Campaign Finance Unit created by Rule 2, Section 1 of Resolution No. 9476 and reorganized in *Resolution No. 9854* is hereby renamed as the Campaign Finance Office (hereinafter referred to as “CFO” or “Office”). It shall serve as the primary office responsible for implementing all existing campaign finance laws, rules and regulations. It shall also be responsible for implementing all subsequent legislative acts related to campaign finance enacted by Congress, as implemented or administered through issuances promulgated by the Commission *En Banc*. In particular, the Office has the following powers, duties and functions:

- (a) Monitor fund raising and spending activities of candidates and parties;
- (b) Receive and keep all campaign finance submissions of candidates and parties, and all other disclosure statements and reports made by contributors, election contractors and business firms, as well as reports of advertising contracts from mass media entities;
- (c) Compile and analyze the reports and statements as soon as they are received and make an initial determination of compliance;

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- (d) Develop and manage a recording system for all reports, statements, and contracts received by it and to digitize information contained therein;
- (e) Publish the digitized information gathered from the reports, statements and contracts and make them available online, in a format that is searchable, accessible and useful to the public;
- (f) Develop a reportorial and monitoring system;
- (g) Audit all reports, statements and contracts and determine compliance by the candidates, parties, contributors, and election contractors, including the inspection of books and records of candidates, parties and mass media entities and issue subpoenas in relation thereto and submit its findings to the Commission *En Banc*;
- (h) Coordinate with and/or assist other departments/offices of the Commission receiving related reports on Campaign Finance including prosecution of violators and imposition and collection of administrative fines;
- (i) Initiate before the Law Department, cases for violations of Article XI (Election Contributions & Expenditures) provisions of the Omnibus Election Code that are included as election offenses in Section 262 thereof;
- (j) Inquire into the financial records of candidates and any organization or group of persons, after due notice and hearing; [EO 292, Book V, Sec. 3 (2)]
- (k) Perform other functions as ordered by the Commission. [n]

SECTION 2. *Supervision and Control of the CFO; Designation of a Commissioner-in-charge.* – The Campaign Finance Office shall be under the direct supervision and control of the Commission *En Banc*, who may delegate these functions through the designation of a Commissioner-in-charge (CIC) for the CFO.

SECTION 3. *Campaign Finance Director; Powers, Duties and Functions.* – The Head of the Campaign Finance Unit is hereby renamed to Campaign Finance Director, who shall be designated by the

Commission *En Banc*. In addition to the powers, duties and functions specified under Section 1 hereof, the Director shall:

- (a) Manage the day-to-day operations of the Campaign Finance Office;
- (b) Select, evaluate and recommend applicants for employment of staff or employees of the CFO, subject to existing personnel procedures and policies of the Commission;
- (c) Supervise the personnel specifically hired to perform campaign finance work including those on special detail to the Office;
- (d) Oversee the campaign finance audit of the submissions made by candidates, parties, contributors, election contractors and business firms, mass media entities, and those with disclosure obligations as provided in these Rules;
- (e) Report to the Commissioner-in-Charge on a regular basis and upon the latter's request;
- (f) Initiate, before the Office of the Clerk of the Commission, the following actions or cases:
  - (1) Petitions for perpetual disqualification against candidates and parties who have repeatedly failed to comply with the requirement to file their Statements of Contributions and Expenditures as provided in Section 14 of Republic Act No. 7166;
  - (2) Petitions for disqualification on the grounds provided in Section 68 of the Omnibus Election Code;
  - (3) Special proceedings cases (SPP) to cancel the registration or accreditation of political parties and party-list organizations who do not comply with their campaign finance obligations; and
  - (4) Other actions or cases that fall within the original jurisdiction of the Commission.
- (g) Initiate, before the Law Department, cases for violations of Article XI (Electoral Contributions and Expenditures) provisions of the Omnibus Election Code that are included as election offenses in Section 262 thereof;

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- (h) Enlist the aid or assistance of civil society organizations and other government agencies to audit the campaign finance submissions and other disclosure statements/reports and/or verify the declarations made in these submissions;
- (i) Issue letters of authority to auditors to conduct field inspection of the books and records of candidates and parties with a copy of such letter furnished to the concerned candidate or party subject of the field inspection;
- (j) Endorse to the appropriate government agencies cases for violations of laws outside the jurisdiction of the Commission on Elections;
- (k) Recommend to the Commission *En Banc*, through the Commissioner-in-Charge, policies or programs to improve the implementation of campaign finance laws by the Commission;
- (l) Perform other functions as ordered by the Commission *En Banc*.

SECTION 4. *Role of COMELEC Field Officers.* – In addition to the regular duties and functions of the Commission's field officers, the Commission's field officers shall have the following duties and functions related to campaign finance:

- (a) Send a written notice within five (5) days after the day of the elections to all candidates, political parties, and party-list organizations within their areas of responsibility as delineated in Section 2 of this Resolution, reminding them of their obligation to submit all their campaign finance disclosure statements as required by law and in the prescribed form as provided in these Rules. (Reminder template attached as **Form TWR**).
- (b) Require all business enterprises within their respective areas to submit price quotations, which will serve as bases to determine the prevailing rates of products, services, lease of property commonly used or availed of in the conduct of various campaigning activities, such as but not limited to:
  - (1) Printing of tarpaulins and posters (price per square feet)
  - (2) Lease of event venues for public rallies and other similar events (rental fee per hour)

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- (3) Lease of sound/public announcement system, mobile generators, lighting, tents, and other stage equipment
  - (4) Use of mobile advertising/announcement service (recorrida)
  - (5) Rental or hire of land transportation, water or aircraft
  - (6) Other products, services, and forms of entertainment commonly availed of in campaign activities.
- (c) Monitor political rallies, public meetings, and other similar gatherings and gather information/data as basis to determine the veracity of the candidates' or parties' declarations in their Statements of Expenses on Public Rally (**Form SER**);
  - (d) Monitor and report to the Office any activity, act or omission which have been prohibited and declared unlawful by law, particularly those listed in Rule 3, Section 1, without prejudice to any Resolutions the Commission may promulgate with respect to campaign finance;
  - (e) Coordinate with personnel of deputized agencies of the Commission, accredited citizens' arms, and civil society partners and request for their assistance, when necessary, to exercise the powers and perform the functions specified herein and in all other issuances of this Commission pertaining to campaign finance;
  - (f) Receive statements, reports, notices and other disclosure documents pertaining to campaign finance and ensure that the said submissions conform to the requirements set in the Campaign Finance Rules and record these submissions in the Receiving Logsheet using the template **Form TRL**;
  - (g) Issue Certificates of Formal Compliance to winning candidates who submitted their campaign finance disclosure statements and reports, pursuant to the Memorandum of Agreement between the Commission and the Department of the Interior and Local Government<sup>1</sup> on the implementation of Section 14 of RA 7166; (**Form TFC**)

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<sup>1</sup> The main provision in the COMELEC-DILG Memorandum of Agreement reads:

"Before administering an oath of office to any winning candidate or allowing a winning candidate assumption into office, the DILG or any of its attached agencies shall require him/her to present a Certification from the COMELEC that he or she have satisfactorily complied with his or her obligation under Section 14 of Republic Act No. 7166 by filing his or her Statement of Contributions and Expenditures with the COMELEC. Absent this Certification, the winning candidate cannot enter into the execution of his or her office pursuant to Paragraph 2 of the same provision of law."





- (h) Perform other functions as ordered by the CIC and/or the Commission *En Banc*.

**RULE 3**  
**UNLAWFUL ACTS, OMISSIONS AND ACTIVITIES**  
**RELATED TO CAMPAIGN FINANCE**

SECTION 1. *Unlawful Acts, Omissions and Activities Related to Campaign Finance and the Fair Election Act.* - The following acts or omissions are deemed unlawful and punishable as election offenses and any occurrence thereof must be immediately reported to the nearest COMELEC Field Office or to the Campaign Finance Office in the timeliest and fastest means possible:

	UNLAWFUL ACTS OR OMISSIONS	WHO CAN BE LIABLE	WHEN DEEMED UNLAWFUL
(a)	Directly or indirectly aiding any candidate or party, taking part in or influencing in any manner any election, or contributing or making any expenditure in connection with any election campaign or partisan political activity. [OEC, §81 in relation to §262]	Any foreigner, whether judicial or natural person	Anytime
(b)	Failing to notify the election officer concerned of any public rally that a party or candidate intends to organize and hold in the city or municipality and to submit within seven (7) working days a statement of expenses incurred in connection with the said public rally. [OEC, §88 in relation to §262]	Any party or candidate	During campaign period and within seven (7) working days after the conduct of the public rally
(c)	Giving or accepting free of charge, whether directly or indirectly, transportation, food, drinks or things of value; and giving or contributing, whether directly or indirectly, money or things of value for such purpose. [OEC, §89 in relation to §262]	Any candidate, party, organization or any person	During the five (5) hours before and after a public meeting, on the day before the election, on election day

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	UNLAWFUL ACTS OR OMISSIONS	WHO CAN BE LIABLE	WHEN DEEMED UNLAWFUL
(d)	Giving and receiving, whether directly or indirectly, contributions for purposes of political partisan activity by persons specified under Section 95 of the OEC, in relation to Section 262 thereof.	Both the contributor/ donor & recipient/donee	Anytime
(e)	Soliciting and receiving, whether directly or indirectly, any aid or contribution of whatever form or nature from foreign sources from any foreign national, government or entity for purposes of influencing the results of the election. [OEC, §96 in relation to § 262]	Any person, including political parties, public or private entities	Anytime
(f)	Holding of dances, lotteries, cockfights, games, boxing bouts, bingo, beauty contests, entertainments or cinematographic, theatrical or other performances for the purpose of raising funds for an election campaign or for the support of any candidate. [OEC, § 97 in relation to § 262]	Any person	From start of the election period up to and including election day
(g)	Directly or indirectly soliciting and/or accepting from any candidate for public officer, or from his/her campaign manager, agent or representative, or any person acting in their behalf, any gift, food, transportation, contribution or donation in cash or in kind, subject to certain exceptions under §97 of the OEC, in relation to §262 thereof.	Any person or organization, whether civic or religious	From start of the election period up to and including election day
(h)	Making of any contribution under another name other than the contributor's own name or receiving a contribution and entering or recording the same in any name other than that of the person by whom it was made. [OEC, §98 in relation to §262]	Contributor and/or recipient- candidate or party treasurer	Anytime

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	UNLAWFUL ACTS OR OMISSIONS	WHO CAN BE LIABLE	WHEN DEEMED UNLAWFUL
(i)	Failing to file a report under oath of contributions within thirty (30) days after the day of the elections, stating the amount of each contribution, the name of the candidate, agent of the candidate or party receiving the contribution and the date of the contribution. [OEC, Section 99 in relation to Section 262]	Any person giving contributions to any candidate, party treasurer or authorized representative of candidate/party	After the lapse of thirty (30) days from the day of the elections
(j)	Exceeding the aggregate amount that may be spent for election campaigns according to the rates provided by §13 of RA 7166, and made unlawful by Sections 100 and 101 in relation to Section 262 of the OEC.	Candidates and parties	When expenditure limit is exceeded
(k)	Making any expenditure, whether directly or indirectly, for purposes other than those provided under Section 102 of the OEC.	Candidate or party treasurer	During campaign period
(l)	Making any expenditure in support of or in opposition to any candidate or party without written authority to do so by the candidate or party, a copy of which shall be furnished the Commission. [OEC, Section 103 in relation to §262]	Any person	During campaign period
(m)	Giving, directly or indirectly, any donation, contribution or gift in cash or in kind, undertaking or contributing to the construction or repair of roads, bridges, school houses, puericulture centers, medical clinics and hospitals, churches or chapels, cement pavements or any structure for public use or for the use of any religious or civic organization, with certain exceptions under Section 104 of the OEC.	Candidates, his or her spouse or any relative within the second civil degree of consanguinity or affinity, or his/her campaign manager, agent or representative	During campaign period, on the day before election, and on election day

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	UNLAWFUL ACTS OR OMISSIONS	WHO CAN BE LIABLE	WHEN DEEMED UNLAWFUL
(n)	Use of public funds, money deposited in trust, equipment, facilities owned or controlled by the government for any election campaign or for any partisan political activity as enumerated and specified in Sec. 261 (o) of the OEC.	Any person	Anytime
(o)	Release, disbursement or expenditure of public funds by any public official or employee including barangay officials and those of government-owned or controlled corporations and their subsidiaries for any and all kinds of public works, subject to certain exemptions as provided by Sec. 261 (v) of the OEC.	Any public official or employee (including those of GOCCs & their subsidiaries), barangay officials	Forty-five (45) days before a regular election or thirty (30) days before a special election
(p)	Undertaking to construct or the construction of public works, delivery of materials for public works or issuance of treasury warrants or any device undertaking future delivery of money, goods or other things of value chargeable against public funds, which are unlawful acts punishable as election offenses under Sec. 261 (w) of the OEC, but subject to certain exceptions provided under Sec. 261 (v) thereof.	Any person	Forty-five (45) days before a regular election or thirty (30) days before a special election

SECTION 2. *Prohibited Contributions.* - No contribution for purposes of partisan political activity shall be made, directly or indirectly by any of the following:

- (a) Public or private financial institutions. - However, nothing herein shall prevent the making of any loan to a candidate or political party by any such public or private financial institutions legally in the business of lending money, provided that the loan is made in accordance with laws and regulations and in the ordinary course of business;

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- (b) Natural and juridical persons operating a public utility or in possession of or exploiting any natural resources of the nation;
- (c) Natural and juridical persons who hold contracts or subcontracts to supply the government or any of its divisions, subdivisions or instrumentalities, with goods or services or to perform construction or other works;
- (d) Natural and juridical persons who have been granted franchises, incentives, exemptions, allocations, or similar privileges or concessions by the government or any of its divisions, subdivisions, or instrumentalities, including government-owned or controlled corporations;
- (e) Natural and juridical persons who, within one year prior to the date of the elections, have been granted loans or other accommodations in excess of ₱100,000.00 by the government or any of its divisions, subdivisions, or instrumentalities, including government-owned or controlled corporations;
- (f) Educational institutions which have received grants of public funds amounting to no less than ₱100,000.00;
- (g) Official and employees in the Civil Service or members of the Armed Forces of the Philippines; and
- (h) Foreigners and foreign corporations. [OEC, §95]

Failure to comply with this Section constitutes an election offense under Section 95 in relation to Section 262 of the Omnibus Election Code.

In addition, all corporations incorporated under the Corporation Code of the Philippines, found to have given donations in aid of any political party or candidate or for purposes of partisan political activity, shall be reported to the Securities and Exchange Commission (SEC), as a violation of Section 36 (9) in relation to Section 144 of the Corporation Code. [n]

**SECTION 3. *Prohibited Solicitations or Receiving of Contributions.***

- No person or entity, public or private, shall solicit, or receive, directly or indirectly:

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- (a) Any contribution for purposes of partisan political activity, from any of the persons or entities enumerated in the immediately preceding section; [OEC, §95]
- (b) Any aid or contribution of whatever form or nature from any foreign national, government or entity for the purpose of influencing the results of the elections; or [OEC, §96]
- (c) Any gift, food, transportation, contribution or donation in cash or in kind from any candidates or their campaign managers, agents or representatives, or persons acting on their behalf within the second degree, of consanguinity or affinity, except normal and customary religious stipends, tithes or collections on Sundays and/or other designated collection days or scholarship. [OEC, §89]

Failure to comply with this Section constitutes an election offense under Sections 95 and 96 in relation to Section 262 of the Omnibus Election Code.

SECTION 4. *Prohibited forms of raising funds.* - It is unlawful for any person to hold dances, lotteries, cockfights, games, boxing bouts, bingo, beauty contests, entertainments or cinematographic, theatrical or other performances for the purpose of raising funds for an election campaign or for the support of any candidate from the commencement of the election period up to and including election day. [OEC, §97]

Failure to comply with this Section constitutes an election offense under Section 97 in relation to Section 262 of the Omnibus Election Code.

SECTION 5. *Prohibited contributions by candidates.* - No candidates, their spouses, or any of their relatives within the second civil degree of consanguinity (up to grandparents, grandchildren, brothers and sisters) or affinity (up to grandparents-in-law, or grandchildren-in-law, brothers-in-law and sisters-in-law) or their campaign managers, agents or representatives shall, during the campaign period, on the day before, and on the day of the election, directly or indirectly, make any donation, contribution or gift, in cash or in kind, or undertake or contribute to the construction or repair of roads, bridges, schoolhouses, puericulture centers, medical clinics and hospitals, churches or chapels, cement pavements or any structures for public use or for the use of any religious or civic organizations.

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The same prohibition applies to treasurers, agents or representatives of any party. [OEC, §104]

Failure to comply with this Section constitutes an election offense under Section 104 in relation to Section 262 of the Omnibus Election Code.

**SECTION 6. *Normal and customary dues or contributions.*** - Excluded from the prohibition are normal and customary religious dues or contributions, such as religious stipends, tithes or collections on Sundays or other designated collection days, as well as periodic payments for legitimate scholarships established and school contributions habitually made before the prohibited period. [OEC, §104, proviso]

#### **RULE 4 MONITORING OF CAMPAIGN ACTIVITIES**

**SECTION 1. *Campaign Period.*** - For purposes of the 09 May 2016 National and Local Elections, the campaign periods of the various elective offices are as follows:

<b>ELECTIVE OFFICE</b>	<b>START</b>	<b>END</b>
Candidates for National Positions	<b>09 February 2016</b> (Tuesday)	<b>07 May 2016</b> (Saturday)
Candidates for Members of the House of Representatives, regional, provincial, city and municipal officials	<b>25 March 2016</b> (Friday)	<b>07 May 2016</b> (Saturday)

The said campaign periods are set in accordance with the prescribed CALENDAR OF ACTIVITIES AND PERIODS OF CERTAIN PROHIBITED ACTS IN CONNECTION WITH THE 09 MAY 2016 NATIONAL AND LOCAL ELECTIONS, or **Resolution No. 9981**, promulgated on 18 August 2015.

**SECTION 2. *Monitoring Activities During the Campaign Period.*** - At the start of the campaign period, the CFO, COMELEC field officers with the assistance of or through the deputized law enforcement agencies, accredited citizen's arm, civil society groups, people's

organizations and non-governmental organizations, shall monitor public rallies and meetings.

Upon receipt of information or notice of a public rally or meeting, the COMELEC Field Officers or their authorized representatives may request the assistance of any accredited citizens' arms or deputized law enforcement agency, civil society groups, people's organizations and non-government organizations to act as Field Monitors. They shall observe the conduct of the public rallies or meetings, and note down their observations on the Campaign Finance Monitoring Checklist (**Form MCL**). Field Monitors shall endeavor to monitor every public rally or meeting held within their respective localities.

Accredited citizens' arms, civil society groups, people's organizations, concerned citizens groups, and other non-governmental organizations may, on their own initiative, monitor any public rallies or meetings conducted during the campaign period.

Prior to the submission of the accomplished Campaign Finance Monitoring Checklist, the same must be duly notarized, before the COMELEC Field Offices or CFO can receive it. Field Monitors are encouraged to submit their accomplished Campaign Finance Monitoring Checklists executed under oath within thirty (30) days after the day of election, to the nearest COMELEC Field Office.

## RULE 5 CONTRIBUTIONS AND RAISING OF FUNDS

**SECTION 1. Report of Contributions.** - Every person giving a contribution, whether in cash or in kind, to any candidate, political party or party-list group or their duly authorized representatives, shall file with the nearest COMELEC Field Office a **Report of Contributions**, in duplicate, within thirty (30) days following the day of the election. [OEC, §99]

The candidate, political party, or party-list group who received the contributions, whether in cash or in kind, may file the Reports of Contributions together with their campaign finance submissions on behalf of their donors or contributors.

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Failure of contributors or donors to comply with this Section shall constitute an election offense under Section 99 in relation to Section 262 of the Omnibus Election Code.

SECTION 2. *Form and Contents; Where to File.* – The Report of Contributions shall be under oath and in accordance with the form prescribed by the Commission. (**Form ROC**) [OEC, §99]

- (a) The Report of Contributions must contain the following information:
- (1) The contributor or donor's personal details, such as:
    - i. True and complete name; [OEC, §98]
    - ii. Home or office address;
    - iii. Taxpayer Identification Number or TIN;
    - iv. E-mail address; and
    - v. Telephone and/or mobile number.
  - (2) The date when the contribution was received;
  - (3) The serial number of the official receipt issued by the candidate or party treasurer or their duly authorized representative;
  - (4) Nature of the contribution (in cash or in kind), provided that for contributions in kind, the goods or service donated must be specified (e.g. posters, TV airtime, free use of venue, free use of office space, etc.);
  - (5) Name of the candidate or party for whose benefit the contribution was given;
  - (6) The cash amount or market value of the contribution.

The Report of Contributions must be signed by the contributor or donor and executed under oath, and must have a copy of the contribution receipt attached to it. Of the two (2) required copies submitted, one will serve as the contributor's duly received copy (with the receiving office's date & time stamp) of their Reports of Contributions as part of their personal financial records.

Contributors or donors, or the candidates or parties submitting the Reports of Contributions on their behalf, may file their Reports of Contributions at the nearest COMELEC Field Office.

An incomplete report, or a report that does not contain all the required information, or does not conform to the prescribed form, shall

be considered as not filed and shall subject the contributor to the penalties prescribed by law.

**SECTION 3. *Authority to Receive Contributions or Donations.*** – Candidates and party treasurers may designate their representatives to receive contributions or donations on their behalf, as long as the same is reported to the COMELEC. Candidates and party treasurers who shall do so must submit a written authority to receive contributions to the nearest COMELEC Field Office. **(Form ARC)**

However, in cases where laws specifically require the written acceptance of the candidate or party, the same cannot be delegated to their representative. For instance, in the case of advertising contracts, Section 6.3 of RA 9006 requires that: “[i]n every case, [advertising contracts] shall be signed by the donor, the candidate concerned or by the duly authorized representative of the political party.”

**SECTION 4. *Exemption From Donor’s Tax.*** – Any contribution in cash or in kind to any candidate or party for campaign purposes, duly reported to the Commission, shall not be subject to the payment of donors’ tax. [RA 7166, §13, Par. 4]

**SECTION 5. *Unexpended Balance Subject to Income Tax.*** – Any unexpended balance from any contribution to candidate or party, also known as excess contributions, shall be subject to income tax. [BIR Revenue Regulation No. 7-2011]

## RULE 6 EXPENDITURES

**SECTION 1. *Allowable Amount of Expenses for Candidates and Parties; Expenditure limits.*** – The aggregate amount that a candidate or party may spend for an election campaign shall be as follows:

- (a) President and Vice-President – Ten Pesos (₱10.00) for every registered voter in the country and overseas;
- (b) For other candidates – Three Pesos (₱3.00) for every voter currently registered in the constituency where the candidates filed their certificates of candidacy.

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- (c) Candidates without any political party and without support from any political party - Five Pesos (₱5.00) for every voter currently registered in the constituency where the candidates filed their certificates of candidacy; and
- (d) Political parties and party-list groups - Five Pesos (₱5.00) for every voter currently registered in the constituency or constituencies where it has official candidates. [RA 7166, §13, Pars. 2 and 3]

SECTION 2. *Coverage of Expenses.* - The expenses herein referred to shall include those incurred or caused to be incurred by the candidate, whether in cash or in kind, including the use, rental or hire of land, water or aircraft, equipment, facilities, apparatus and paraphernalia used in the campaign.

If the foregoing are owned by the candidate, his contributor or supporter, and the use of which are given free of charge to the candidate, the candidate shall assess and declare the amount commensurate with the expenses for the use thereof, based on the prevailing rate in the locality and shall be included in the total expenses incurred by the candidate. [n]

The Commission shall have the power to determine if the assessment is based on the prevailing rates in the locality and effect the necessary correction. [OEC, §100]

SECTION 3. *Lawful expenditures.* - No candidate or treasurer of a party shall, directly or indirectly, make any expenditure except for the following purposes:

- (a) For traveling expenses of the candidates and campaign personnel in the course of the campaign and for personal expenses incident thereto;
- (b) For compensation of campaigners, clerks, stenographers, messengers, and other persons actually employed in the campaign;
- (c) For telegraph and phone tolls, internet access, postages, freight and express delivery charges;

- (d) For stationery, printing and distribution of printed materials relative to the candidacy;
- (e) For employment of watchers at the polls;
- (f) For rent, maintenance and furnishing of campaign headquarters, office or place of meetings;
- (g) For political meetings and rallies and the use of sound systems, lights and decorations during said meetings and rallies;
- (h) For newspaper, radio, television and other advertisements for purposes of promoting the candidacy, including website or internet ad placements, subject to existing rules and regulations on the broadcast advertising.
- (i) For employment of counsel;
- (j) For copying and classifying lists of voters, investigating and challenging the right to vote of persons registered in the lists; and
- (k) For printing sample ballots in such color, size and maximum number as may be authorized by the Commission.

The expenditures for items (i), (j), and (k), shall not be taken into account in determining whether the expenditure limit has been breached by the candidate or party in the conduct of campaign activities. [OEC, §102]

Failure to comply with this Section constitutes an election offense under Section 102 in relation to Section 262 of the Omnibus Election Code.

**SECTION 4. *Persons authorized to incur election expenditures.*** – No person, except the candidate, the treasurer of the party, or any person authorized by such candidate or treasurer, shall make any expenditure in support of or in opposition to any candidate or the party. Such expenditures, if duly authorized, shall be considered as expenditure of such candidate or party. [OEC, §103, Par. 1]

Media, advertising or public relations agencies and firms contracted by candidates or parties to place political advertisements on their behalf must likewise be duly authorized by the candidate or party in writing. [n]

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SECTION 5. *Authority to Incur Expenditures; Form and Contents.* - The authority to incur expenditures shall be in writing and executed under oath, a copy of which shall be filed together with the candidate's or party's SOCE. It shall be filed and signed by the candidate, or in case of parties, by party treasurer, and shall state the expenditure so authorized and the full name and exact address of the person so designated. (**Form AIE**) [OEC, §103, Par. 2]

An incomplete written authority, or one that does not contain all the required information, or does not conform to the prescribed form, shall be considered as not filed and shall subject the candidates or party treasurers to the penalties prescribed by law.

Failure to comply with this Section constitutes an election offense under Section 103 in relation to Section 262 of the Omnibus Election Code.

SECTION 6. *Notice of Public Rally.* - Candidates and parties shall notify in advance the COMELEC Field Officer assigned to the place where they intend to organize a public rally of their intent to hold such rally. The notice must be submitted not later than three (3) working days prior to the date thereof, and must include the venue and its address, as well as a commitment to submit a Statement of Expenses as provided for in the succeeding section. The prescribed form of the Notice of Public Rally is attached to these Rules as **Form NPR**.

SECTION 7. *Statement of Expenses on Public Rally.* - Within seven (7) working days after holding any public rally, the candidate or party concerned shall submit to the COMELEC Field Officer assigned to the place where the rally was held a Statement of Expenses incurred in connection therewith. The Statement of Expenses incurred in connection with the public rally must conform to the prescribed form, which is attached to these Rules as **Form SER**. [OEC, §88]

Supporting expenditure receipts for expenses incurred during the public rally **need not be submitted at this time**, as the same documents are required attachments to **Form SOE** that must be filed with the SOCE (**Form SCE**) within thirty (30) days after election day.

An incomplete statement, or a statement that does not contain all the required information, or does not conform to the prescribed form,

shall be considered as not filed and shall subject the candidates or party treasurers to the penalties prescribed by law. [n]

Failure to comply with this Section constitutes an election offense under Section 88 in relation to Section 262 of the Omnibus Election Code.

SECTION 8. *Campaign expenditures are subject to creditable withholding tax.* - Campaign expenditures, whether paid for by candidates, parties, their authorized representatives or contributors, are subject to creditable income tax to be withheld by the payor from income payments made to election contractors, suppliers and other service providers. [BIR Revenue Regulation No. 2-98 as amended by BIR Revenue Regulation No. 8-2009]

## RULE 7 ACCEPTANCE AND SUBMISSION OF ADVERTISING CONTRACTS AND REPORTING

SECTION 1. *Written Acceptance of Election Propaganda and/or Political Advertisements.* - Election propaganda materials donated or contributed by any person to a candidate or party shall not be printed, published, broadcasted, or exhibited, unless it is accompanied by the written acceptance by said candidate or party, through the party treasurer.

Such written acceptance of the donated election propaganda materials must be personal to the candidate or party treasurer, and cannot be delegated to their duly authorized representatives designated to receive donations or contributions. [RA 9006, Secs. 4.3] [n]

SECTION 2. *What Constitutes an Advertising Contract.* - Broadcast orders, media purchase orders, booking orders, or other similar documents shall be considered as advertising contracts as long as the following information are contained therein:

- (a) The period when the political advertisement is scheduled to be published, broadcasted or exhibited;
- (b) The date when the contract was entered into;

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- (c) The name and signature of the person who placed the advertisement, regardless of whether said person is a contributor or donor, or the duly authorized representative of the candidate or party;
- (d) The name and signature of the candidate or party who will benefit from the advertisement as a sign of acceptance;
- (e) The particulars of the political advertisement (e.g. the size of the advertisement as published on periodicals, duration of the advertisement in terms of airtime, frequency, number of spots, and program or timeslot, etc.);
- (f) The serial number of the official receipt issued to the candidate or party by the mass media entity; and
- (g) The amount or consideration paid for the advertisement contract.

Regardless of whether the political advertisement was placed by a contributor or donor, the candidate or party treasurer, or their duly authorized representatives, all advertising contracts must be signed by the candidate concerned or the duly authorized representative of the party. [RA 9006, §6.3] [n]

**SECTION 3. *When to File Copies of Advertising Contracts.*** – All mass media entities shall furnish the COMELEC with a clear and legible copy of all contracts for advertising, promoting or opposing any political party of the candidacy of any person for public office within five (5) days after its signing.

**SECTION 4. *Where and How to Submit Copy of Advertising Contracts.*** – All copies of advertising contracts must be accompanied by a Summary Report of Advertising Contracts (prescribed **Form SAC**), which will serve as a cover report for all the advertising contracts submitted by the mass media entity on that day.

The copy of advertising contracts attached to **Form SAC** must be clear, legible, and must contain the information listed in Section 2 of this Rule. It must likewise be supported with a copy of the official receipt issued to the contributor or donor, candidate or party who paid for the advertising contract.

Mass media entities with offices within the National Capital Region (NCR) must make their submissions directly to the Campaign Finance Office.

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For mass media entities located outside of the NCR, they must furnish a copy of the advertising contracts in accordance with the formal requirements stated herein to the nearest Office of the Regional Director (ORED) or Office of the Provincial Supervisor (OPES). Said COMELEC Field Officer shall then be responsible for sending the soft copy of the said submissions via e-mail within twenty four (24) hours upon receipt.

It shall be the duty of the CFO in case of national candidates and parties, and the concerned COMELEC Field Officer for local candidates and parties, to formally notify mass media entities that the latter's failure to comply with the mandatory provisions of this Section shall be considered an election offense punishable pursuant to Section 13 of Republic Act No. 9006. [RA 9006, Secs. 6.3 and 13]

## RULE 8 ACCOUNTING

SECTION 1. *Accounting for agents of candidates or treasurers.* - Every person receiving contributions or incurring expenditure by authority of the candidate or treasurer of the party shall, on demand by the candidate or treasurer of the party and in any event within five (5) days after receiving such contribution or incurring such expenditures rendered to the candidate or the treasurer of the party concerned, a detailed account thereof with proper vouchers or official receipts. [OEC, §105]

## RULE 9 PRESERVATION OF RECORDS; INSPECTION AND EXAMINATION OF STATEMENTS

SECTION 1. *Records of Contributions and Expenditures.* - It shall be the duty of every candidate, treasurer of the party and person acting under authority of such candidate or treasurer:

- a) To issue a receipt registered with the Bureau of Internal Revenue for every contribution received, and to obtain and keep a receipt stating the particulars of every expenditure made.
- b) To keep detailed, full and accurate records of all contributions received and expenditures incurred by him and by those acting under his authority, setting forth therein all information required to be reported.

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- c) To be responsible for the preservation of the records of contributions and expenditures, together with all pertinent documents, for **five (5) years** after the holding of the election to which they pertain and for their production for inspection by the COMELEC or its duly authorized representative, or upon presentation of a subpoena *duces tecum* duly issued by the COMELEC. [OEC, §106]

SECTION 2. *Preservation and Inspection of Records and Statements.* - All statements of contributions and expenditures shall be kept and preserved at the office where they are filed and shall constitute part of public records thereat for **five (5) years** after the conduct of election. They shall not be removed therefrom except upon order of the Commission or of a competent court and shall, during regular office hours, be subject and open to inspection by the public, subject to existing rules and regulations on access to public records.

SECTION 3. *Examination of Statements.* - It shall be the duty of the Commission through the CFO to examine all statements received from candidates and parties to determine compliance with the provisions of these Rules and for this purpose coordinate with other agencies of the government or non-governmental organizations to attain its mandate. [OEC, §110, Par. 2]

## RULE 10 FILING OF STATEMENTS OF CONTRIBUTIONS AND EXPENDITURES

SECTION 1. *Reminders to candidates and parties to file Statement of Contributions and Expenditures.* - Not later than five (5) days after the conduct of the elections, candidates and parties who manifested their intent to participate in the elections shall be reminded and advised in writing, by personal delivery or registered mail, to comply with the obligation to file their statements of contributions and expenditures in connection with the elections. For parties and candidates for national positions, they shall be reminded of this obligation by the CFO. For all other candidates, they will be reminded by the office where they filed their certificates of candidacy. (See **Form TWR** for template of this written reminder) [RA 7166, §14, Par. 6]

**SECTION 2. *When and how to file the SOCE and its supporting documents.*** – Not later than thirty (30) days after the day of election, or by **08 June 2016, Wednesday**, all candidates and parties who participated in the 09 May 2016 National and Local Elections, **regardless of whether they won or lost**, must file their Statements of Contributions and Expenditures (SOCEs) and the relevant Schedules and supporting documents. Filing of these campaign finance disclosure reports and statements must be done in person, whether by the candidates and/or party treasurers personally, **or through their duly authorized representatives**, before the offices listed in Section 3 of this Rules. Duly authorized representatives of candidates and parties must present a written authorization from their principals, using **Form SPA-C** in the case of candidates and **Form SPA-P** in the case of parties, before they can submit the campaign finance disclosure statements and reports of their principals. **Submissions via registered mail, courier or messenger services shall not be accepted.**

The **08 June 2016 deadline shall be final and non-extendible.** Submissions beyond this period shall not be accepted. COMELEC Resolutions Nos. 9849 and 9873, Minute Resolutions Nos. 13-0775 and 13-0823 are hereby repealed, insofar as they allowed the belated submission, amendment and/or correction of campaign finance disclosure statements and reports and the imposition of late penalties for the 2013 National and Local Elections. [n]

**SECTION 3. *Where to file statements.*** – As a general rule, candidates should file their SOCEs with the office where they filed their Certificates of Candidacy, except for national candidates and parties, who shall submit their statements and reports directly to the Campaign Finance Office. The table below shall serve as a guide:

Officers/Office	Elective Positions/Parties
Campaign Finance Office	1. President & Vice President 2. Senators 3. National Political Parties 4. Party-List Organizations
Regional Election Director, National Capital Region (NCR)	1. Members of the House of Representatives in the NCR 2. Regional Political Parties with the entire NCR as their constituency
Regional Election Directors concerned	Regional Political Parties

Officers/Office	Elective Positions/Parties
Provincial Election Supervisor concerned	1. Members of the House of Representatives of legislative districts in provinces 2. Provincial officials (governor, vice governor, provincial board members) 3. Provincial Political Parties
City Election Officer concerned designated for the purpose by the Regional Election Director (copies of the designation of the Election Officer concerned shall immediately be submitted to the Office)	1. Members of the House of Representatives for legislative districts in cities outside the NCR which comprise of one or more legislative districts 2. City officials of cities with more than one Election Officer 3. Local Political Parties with constituencies in cities
City/Municipal Election Officer concerned	City/Municipal Officials (mayor, vice mayor, councilors, barangay officials)
Regional Election Director for ARMM	1. ARMM Governor and Vice-Governor 2. Regional Political Parties with the entire ARMM region as their constituency
ARMM Provincial Election Supervisor concerned	1. Members of the ARMM Regional Legislative Assembly 2. Provincial Political Parties in ARMM

SECTION 4. *Form and contents of statements.* - The statement required in next preceding section (**Form SCE**) shall be in writing, subscribed and sworn to before a Notary Public or any person authorized to administer oath, and personally signed by the candidate or party treasurer. It must be attached by the following forms, depending on the circumstances of the candidate's or party's campaign:

(a) *Schedule of Contributions Received* - lists each contribution received by the candidate or party, whether in cash or in kind. There is no need to submit this form in cases where the candidate has received no contributions whatsoever. In cases where contributions were received, the Schedule of Contributions Received shall be submitted, with each entry therein (**Form SCR**) containing the following information:

- (1) The date when contribution was received;
- (2) The serial number of the official receipt issued to the contributor or donor;
- (3) The true and complete name of the contributor; [OEC, §98]

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- (4) Home or business address of the contributor or donor;
  - (5) The type of contribution or donation made (e.g. cash, posters, free use of vehicle, TV airtime, newspaper advertisement, etc.)
  - (6) The taxpayer identification number (TIN) of the contributor or donor; and
  - (7) The amount of contribution (in cash) or the market value of the contribution (in kind).
- (b) *Schedule of Expenditures* - lists each expenditure made by the candidate or party, as defined in Rule 1, Section 4 (b). Each entry in the Schedule (**Form SOE**) The amount of every expenditure, the date thereof, the full name and exact address of the person or entity to whom payment was made, and the purpose of the expenditure;
- (c) *Summary Report of Lawful Expenditures* - contains the subtotals of expenditures according to the category of lawful expenditures listed in Section 102 of the Omnibus Election Code; (**Form SLE**)
- (d) *Schedule of Unpaid Obligations* - lists any unpaid obligation, its nature and amount, the full name and the exact home and business address of the person or entity to whom said obligation is owing; (**Form SOU**)

If the candidate or party did not receive any contribution, whether in cash or in kind, and made no expenditure, or has no pending unpaid obligation, only **Form SCE** is required to be filed, with the statement clearly stating that no contributions were received and no expenditures were made or incurred.

The prescribed form for the Statement of Election Contributions and Expenses is attached to these Rules as **Form SCE**. The Schedules of Contributions Received (**Form SCR**), Expenditures (**Form SOE**), and Unpaid Obligations (**Form SUO**) should be supported and accompanied by certified true copies of Contributions Receipts, Expenditure Receipts, and Obligation Payables.

An incomplete statement, or a statement that does not contain all the required information and attachments, or does not conform to the prescribed form, shall be considered as not filed and shall subject the candidate or party treasurer to the penalties prescribed by law.

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SECTION 5. *Effect of Failure to File Statement* – Persons elected to any public office shall not enter upon the duties of their office until they have filed their Statements of Contributions and Expenditures with the relevant Schedules and supporting documents, in accordance with the formal requirements set by these Rules.

The same prohibition shall apply if the party which nominated the winning candidate had failed to file its Statement of Contributions and Expenditures as required herein within thirty (30) days from the conduct of election. [RA 7166, §14]

Winning candidates shall be issued a Certificate of Formal Compliance immediately upon filing of their SOCEs, a copy of which they must submit upon assumption of office. Said certificate shall only attest to the receipt of the SOCE and its attachments but not as to the veracity of its contents.

SECTION 6. *Procedure for Receiving of Campaign Finance Submissions.* – All receiving COMELEC offices authorized to receive campaign finance submissions are required to keep a hard copy receiving log sheet (see template in **Form TRL**), indicating therein all the following information as completely and accurately as possible:

- (a) Date and time when the campaign finance submissions were received;
- (b) Name of candidate or party treasurer whose name appears in the submitted forms;
- (c) The acronym or short name of the party who nominated the candidate or the party represented by the party treasurer; (*indicate "IND" in case of independent candidates*)
- (d) The elective position sought by the candidate; (*indicate "N/A" for party submissions*)
- (e) Name of the person who is making the campaign finance submissions on behalf of the candidate or party;
- (f) Relationship of the person listed in (e) to the candidate or party; and
- (g) List of documents received (using the Form Codes).

All entries in the receiving log sheet or **Form TRL** must be written clearly and legibly by hand. At the close of office hours on the last day for the filing of SOCEs, the receiving log sheet shall be closed and signed by the field officer concerned. Field officers are not authorized to receive any campaign finance submissions from candidates and/or parties after the set deadline.

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The COMELEC field officers in charge of receiving the submissions must ensure that all disclosure reports and statements in their custody have been properly received. Each form must have the receiving stamp of their office with the true date and time clearly indicated, with the signature of the COMELEC staff tasked to receive the documents.

**SECTION 7. *Initial Compliance Check.*** – The receiving COMELEC Field Office shall, upon receipt of the campaign finance submission, check the candidates' submissions vis-à-vis the certified list of candidates, political parties, and party-list organizations that participated in the elections. After checking that the candidates and parties fall within their jurisdiction, they may then proceed to check whether the submissions comply with the formal requirements set by these Rules, using **Form TCC** or the **Initial Compliance Checklist**. This procedure is ministerial on the part of the COMELEC Field Officers, as it requires no discretion on their part and will only be a review of the submitted documents' form. The initial compliance review shall be limited to checking if:

- (a) The candidate or party treasurer personally signed the submissions;
- (b) The submissions are dated;
- (c) The submissions are executed under oath/duly notarized;
- (d) The relevant Schedules are attached;
- (e) The relevant supporting receipts are attached;
- (f) The number of copies of the submitted forms are correct; and
- (g) The soft copy or electronic files have been submitted.

**SECTION 8. *Issuance of Certificates of Formal Compliance.*** – After the conduct of the initial compliance check as described in the previous section to determine formal compliance of the documents submitted based on the following Initial Compliance Checklist (**Form TCC**), the CFO and COMELEC Field Officers may then proceed to issue the Certificates of Formal Compliance. Candidates and party treasurers cannot compel the CFO or COMELEC Field Officers to issue the Certificate of Formal Compliance if their submissions do not comply with the formal requirements as provided in these Rules, as indicated in **Form TCC**.

The COMELEC field officer issuing the Certificate of Formal Compliance shall use the template **Form TFC**. Before releasing the Certificate of Formal Compliance to the requesting party, the COMELEC Field Officer shall reproduce one copy which will serve as

the receiving copy, wherein he/she must note the name of the requesting party, the date and time when the requesting party had received the Certificate of Submission. The requesting party must then affix his/her signature on the receiving copy of the Certificate to acknowledge that he/she had received the original copy thereof.

Should the election results already be available at the time the campaign finance disclosure statements and reports were being filed, the COMELEC field officer shall automatically issue a Certificate of Formal Compliance to the winning candidates and their political parties upon their submission of the same, following the same procedure for releasing the Certificates of Formal Compliance as described in the previous paragraph of this Section.

The issuance of the Certificates of Formal Compliance shall be free of charge for the first original copy. The CFO and COMELEC Field officers are hereby authorized to charge a certification fee of One Hundred Pesos (PHP100.00) per additional copy.

**SECTION 9. *Internal Transmission of SOCEs from field to CFO.*** - Within a period of seven (7) calendar days from the last day of filing of SOCE, the OEO shall transmit to the ORED (in case of NCR only) or to the OPES, the second original copy of the SOCEs and their attachments, who will in turn submit the same **in person** to the CFO within the same period.

The ORED in case of Regional Political Parties or ARMM Regional Election Director for ARMM Regional Candidates and ARMM Regional Political Parties shall within seven (7) calendar days from receipt of the SOCEs and their supporting documents submit the same **in person** to the CFO within the same period.

All SOCEs and their attachments (**Forms SCE, SCR, SOE, SLE, SUO, CRs, ERs, OPs**), as well as the accomplished receiving log sheets (**Form TRL**), must be submitted to the CFO Main Office by **15 June 2016, Wednesday**, in person by the Provincial Election Supervisors and Regional Election Directors (NCR on behalf of all NCR election officers and ARMM for ARMM Regional Candidates & Parties)

**SECTION 10. *Parties with local, provincial or regional chapters.*** - National, Regional, Provincial and Local Parties shall submit only one (1) consolidated SOCE per party. The COMELEC shall not accept or recognize submissions of any city/municipal, local or any component

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chapters of a duly registered political party. It shall be the responsibility of the party itself to consolidate its financial records and make a consolidated submission. [n]

SECTION 11. *Penalties.* - Failure to submit the SOCEs in accordance with the requirements provided in these Rules shall subject the non-compliant candidate or party to penalties provided by law, depending on the whether the non-compliance is the candidate's or party's first or subsequent offense, following this Scale of Administrative Fines:

Elective Position / Constituency of Party	1 <sup>st</sup> offense	2 <sup>nd</sup> offense
President	30,000.00	60,000.00
Vice President	30,000.00	60,000.00
Senators	30,000.00	60,000.00
House of Representatives - Party-List System	30,000.00	60,000.00
National Political Parties	30,000.00	60,000.00
Regional Governor & Regional Vice Governor for the Autonomous Region in Muslim Mindanao (ARMM)	27,500.00	55,000.00
Members of the ARMM Regional Legislative Assembly	25,000.00	50,000.00
Regional Political Parties	25,000.00	50,000.00
Provincial Governors	25,000.00	50,000.00
Provincial Vice Governors	25,000.00	50,000.00
Provincial Political Parties	22,500.00	45,000.00
Sangguniang Panlalawigan (Provincial Board Members)	20,000.00	40,000.00
House of Representatives - Legislative Districts	20,000.00	40,000.00
Local Political Parties (City/Municipality)	20,000.00	40,000.00
City Mayors	20,000.00	40,000.00
City Vice Mayors	20,000.00	40,000.00
Sangguniang Panglungsod (City Councilors)	15,000.00	30,000.00
Municipal Mayors	10,000.00	20,000.00
Municipal Vice Mayors	10,000.00	20,000.00
Sangguniang Bayan (Municipal Councilors)	10,000.00	20,000.00

## RULE 11 REPORT OF CONTRACTOR AND BUSINESS FIRMS

SECTION 1. *Report of Contractor and Business Firms.* - Within thirty (30) days after the conduct of the election, every person or firm to whom any electoral expenditure has been made shall file with the CFO

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of the nearest COMELEC Field Office a written report, using **Form RCF**. The said report shall contain the following information:

- (1) The full names of the candidates or party treasurer or their duly authorized representative who incurred such expenditures;
- (2) The nature or purpose of each expenditure;
- (3) The description of the goods or services provided by the contractor or business firm;
- (4) The date when the expenses were incurred;
- (5) The amount or cost thereof;
- (6) The serial number of the official receipt, cash invoice, or other BIR-approved document issued.

The Report must be accompanied with a copy of the official receipt issued to the person with whom the contractor or business firm had transacted.

For contractors and business firms with offices or places of business in Metro Manila, they should submit their Report to the Campaign Finance Office. For those with offices or places of business outside the NCR, they may submit the same to the nearest COMELEC Field Office. [OEC, §112, Par. 1]

**SECTION 2. *Required Contents of the Report of Contractors & Business Firms.***-- The report in the preceding section shall be in conformity with the following:

1. To be signed and sworn to by the supplier or contractor, or in case of a business firm or association, by its president or general manager;
2. The duty of such person or firm to whom an electoral expenditure is made to require every agent of a party to present written authority to incur electoral expenditures in behalf of such candidate or treasurer;
3. The same person or firm shall keep and preserve at its place of business, subject to inspection by the Commission or its authorized representatives, copies of such written authority, contracts, vouchers, invoices and other records and documents relative to said expenditures for a period of three (3) years from after the conduct of election. [OEC, §112, Par. 2]

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## RULE 12 INVESTIGATION AND PROSECUTION OF COMPLAINTS

**SECTION 1. *Initiation of Complaint for Campaign Finance Related Election Offenses.***— Complaints for election offenses in violation to campaign finance laws may be initiated *motu proprio* by the Commission through the CFO, or upon written complaint by any citizen of the Philippines, candidate, registered political party, coalition of political parties or organizations under the party-list system or any accredited citizens' arms of the Commission.

**SECTION 2. *Motu Proprio Complaints.*** — The CFO Head may file *motu proprio* complaint before the Law Department cases of campaign finance violation. COMELEC Field Officers who personally witnessed the commission of election offenses shall report the same through the execution of a complaint affidavit and submit the said affidavit to the CFO. If there is strong evidence to support a finding that an election offense has been committed, the CFO may file a corresponding complaint before the Law Department for preliminary investigation; otherwise a fact-finding investigation maybe conducted to gather more evidence to support the Complaint.

**SECTION 3. *Form of Complaint and Where to File.*** —When not initiated *motu proprio* by the Commission, the complaint must be verified and supported by affidavits and/or any other evidence. Complaints may be filed with the Law Department, with the offices of the Provincial Election Supervisor in cases involving city/municipal candidates or with the Regional Election Director in cases involving provincial candidates or with the COMELEC-DOJ Special Task Force.

**SECTION 4. *Evidence to Support Complaint.***— In addition to the sworn affidavits of witnesses and other traditional forms of documentary evidence, this Commission shall also accept photographic and video evidence, subject to the following conditions:

- (a) Still photographs taken with the use of a traditional film camera or a digital camera must be printed and attached to the complaint; *Provided*, that such photographs must be identified, explained and authenticated by the person who took the same through the execution of a sworn affidavit attesting to the circumstances under which he or she has taken the photographs.

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- (b) For video recordings, the same must likewise be identified, explained and authenticated by the person who made the recording through the execution of a sworn affidavit to that effect.

The electronic file copies of the photographs or video recordings must be stored in a portable storage medium such as a compact disc and submitted together with the complaint.

**SECTION 5. *Investigation and Prosecution Procedure to be Adopted.*** - Whether initiated through a verified complaint or *motu proprio*, the Rule on Prosecution of Election Offenses or Rule 34 of the COMELEC Rules of Procedure shall apply.

**SECTION 6. *Inquiry into the financial records of candidates and organizations.*** - The Commission may *motu proprio* or upon written representation for probable cause by any candidate, organization or group of persons or qualified voter, inquire into the financial records of candidates or organizations of persons, after due notice and hearing. For this purpose, the COMELEC may enter into a Memorandum of Agreement (MOA) with the Bangko Sentral ng Pilipinas to seek the assistance of the latter on establishing the procedure for the exercise of the Commission's enforcement power granted by the Administrative Code of 1987 under Book V, Title I, Subtitle C, Section 3 (2).

**RULE 13**  
**PETITIONS FOR PERPETUAL DISQUALIFICATION,**  
**DISQUALIFICATION & CANCELLATION OF REGISTRATION OF**  
**PARTIES**

**SECTION 1. *Initiation of Petitions for Perpetual Disqualifications.***- Petitions for perpetual disqualification on the ground of repeated non-compliance of a candidate with Section 14 of RA 7166 may be initiated *motu proprio* through the CFO, or upon the filing of a petition under Rule 25 of the COMELEC Rules of Procedure, as amended by Resolution No. 9523. NGOs and CSOs registered as non-stock non-profit corporations under the Corporation Code and accredited citizens' arms may also file petitions for perpetual disqualification, with the filing fee waived, as provided in Resolution No. 9629. [n]

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**SECTION 2. *Initiation of Petitions for Disqualification; When to File.*** - The Campaign Finance Office, *motu proprio*, may file petitions to disqualify a candidate who, in an action or protest in which he is a party is declared by final decision of a competent court guilty of, or found by the Commission of having:

- (a) Given money or other material consideration to influence, induce or corrupt the voters or public officials performing electoral functions; [OEC, Section 68 (a)]
- (b) Spent in his election campaign an amount in excess of that allowed by this Code; [OEC, Section 68 (c) in relation to Section 100, as amended by Section 13 of Republic Act No. 7166]
- (c) Solicited, received or made any contribution prohibited under Section 89, 95, 96, 97 and 104 of the Omnibus Election Code; [OEC, Section 68 (d)]
- (d) Committed unlawful electioneering as described in Section 261 (k) of the OEC; [OEC, Section 68 (e)]
- (e) Released, disbursed or expended any public funds for public works which fall under the prohibition provided in Section 261 (v) of the OEC; [OEC, Section 68 (e)]
- (f) Solicited votes or undertakes any propaganda on the day of election, for or against any candidate or any political party within the polling place or within a radius of thirty (30) meter thereof as provided in Section 261 (cc) subparagraph (6); [OEC, Section 68 (e)]
- (g) Failed to submit his Statement of Contributions and Expenditures in relation to at least two (2) elections, in which case the penalty shall be perpetual disqualification to hold public office.

NGOs and CSOs registered as non-stock non-profit corporations under the Corporation Code and accredited citizens' arms may also file petitions for disqualification on the aforementioned grounds, with the filing fee waived, as provided in Resolution No. 9629.

**SECTION 3. *Initiation of Petitions for Cancellation of Registration of Parties.***- Petitions for cancellation of registration of a party on the

ground that it failed to comply with Section 14 of RA 7166 may be initiated *motu proprio* through the CFO, or upon the filing of a petition for cancellation of registration under Rule 32, Section 8 of the COMELEC Rules of Procedure.

SECTION 4. *When to file.*— Petitions for perpetual disqualification and cancellation of registration may be filed at any time, as long as the grounds on which the petitions are based upon have been clearly established.

Petitions for disqualification must be filed during the period provided in Rule 25 of the COMELEC Rules of Procedure, as amended by Resolution No. 9523.

SECTION 5. *Governing Procedure for these Actions.* — The procedure provided in Rule 25 of the COMELEC Rules of Procedure shall govern in petitions for disqualification and perpetual disqualification, while Rule 32 thereof shall govern over actions for cancellation of registration.

#### RULE 14

#### REQUESTS FOR EXCEPTION FROM COVERAGE OF SECTION 261 (V) AND (W) OF THE OMNIBUS ELECTION CODE

SECTION 1. *Enforcement of Resolution No. 9585, otherwise known as the Rules and Regulations Governing Ban on Public Works and Release, Disbursement and Expenditures of Public Funds, Construction of Public Works, Delivery of Materials for Public Works and Issuance of Treasury Warrants and Similar Device, as adopted for the 09 May 2016 National and Elections.* — The Office, in coordination with the COMELEC field officers, shall receive and compile the lists of authorized public works projects to be submitted by the Secretary of Public Works and Highways, provincial governors, city/municipal mayors and punong barangays in relation to national, provincial, city/municipal and barangay public works – as mandated by Section 3 of *Resolution No. 9585*. As the custodian of the said lists, the Office is hereby authorized to issue Certificates of Exception to parties who may request for them, upon payment of a certification fee of Five Hundred Pesos (PHP 500.00). Before releasing the Certificate of Exception to the requesting party, the certifying officer shall reproduce one copy which

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will serve as the receiving copy, stating therein the name of the requesting party, the official receipt number and date the certification fee was paid, and the date when the requesting party had received the Certificate of Exception. The requesting party must then sign on the receiving copy of the Certificate to acknowledge receipt of the original copy thereof.

**SECTION 2. *Maintenance of existing and/or completed public works project; documentary requirements.*** – For exceptions described under Section 261 (v) (1) (a) of the OEC, the following documents must be submitted by the party requesting for the Certificate of Exception:

- (a) Certified true copy of the certificate of completion of the public works project;
- (b) Certified true copy of the letter of acceptance of the public works project;
- (c) Certified true copy of the contract covering the maintenance work being done on the existing/completed public works project;
- (d) A notarized or sworn undertaking or commitment not to allow or permit more than X number of employees/laborers to work during 25 March 2016 to 08 May 2016; and
- (e) A notarized or sworn undertaking or commitment not to hire or employ additional laborers/employees that would exceed X number from 25 March 2016 to 08 May 2016.

In relation to numbers (4) and (5), X represents the average number of employees/laborers already employed during the 6-month period before 25 March 2016, computed as follows:

$$X = \frac{[(\# \text{ of employees as of 24 October 2015}) + (\# \text{ of employees as of 24 November 2015}) + (\# \text{ of employees as of 24 December 2015}) + (\# \text{ of employees as of 24 January 2016}) + (\# \text{ of employees as of 24 February 2015}) + (\# \text{ of employees as of 24 March 2015})] \div 6}$$

**SECTION 3. *Public works projects undertaken by contract through public bidding or by negotiated contract awarded, before 25 March 2016; documentary requirements.*** – For exceptions provided under Section 261 (v) (1) (b) of the OEC, the following documents must be submitted by the party requesting for the Certificate of Exception:

- (a) Certified true copy of the notice of award of contract;

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- (b) Certified true copy of the notice to proceed with the public works project; and
- (c) Certified true copy of the contract agreement.
- (d) In the case of negotiated contracts, the requesting party must submit:
  - (1) Certified true copy of the negotiated contract; and
  - (2) An official document showing the basis for proceeding to a negotiated contract, such as a Bid and Awards Committee (BAC) report or resolution declaring previous failed biddings, small value procurement, lease, emergency cases, and other similar documents.

**SECTION 4. *Payment for the usual cost of preparation of public works project for working drawings, specifications, bills of materials, and estimates, purchase of materials and equipment, and other procedures preparatory to actual construction, and all incidental expenses for wages of watchmen and other laborers employed for such work in the central office and field storehouses before 25 March 2016; documentary requirements.*** -- For exceptions provided under Section 261 (v) (1) (c) of the OEC, the following documents must be submitted by the party requesting for the Certificate of Exception:

- (a) The statement of account, billing or collection invoice showing amount and date due evidencing the payment required to be released; and
- (b) A sworn or notarized undertaking or commitment not to hire more laborers than number of laborers at commencement date of the project/s.

**SECTION 5. *Emergency work necessitated by the occurrence of a public calamity, but limited to the restoration of the damaged facility; documentary requirements.*** -- For exceptions provided under Section 261 (v) (1) (d) of the OEC, the following documents must be submitted by the party requesting for the Certificate of Exception:

- (a) A certified true copy of the Executive Order or the Local Sanggunian Resolution declaring a state of calamity; and

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- (b) Documentation showing the scope of the emergency work needed, which must be limited to the restoration of the damage facility.

SECTION 6. *Ongoing public works projects commenced before the campaign period or other similar projects under foreign agreements.* -- For exceptions provided under the last paragraph of Section 261 (v) (1) of the OEC, the following documents must be submitted by the party requesting for the Certificate of Exception:

- (a) Certified true copy of the foreign agreement/contract; and
- (b) List of works covered by the foreign agreement/contract.

SECTION 7. *Construction of public works, delivery of materials for public works and issuance of treasury warrants and similar devices.* -- Certificates of Exception shall be issued in relation to Section 261 (w) (a) of the OEC only if the undertaking of construction for public works refer to projects or works already exempted in Section 261 (v) of the OEC.

The prohibition against the issuance, use, availment of treasury warrants or any device undertaking future delivery of money, goods, or other things of value chargeable against public funds from 25 March 2016 to 08 May 2016 under Section 261 (w) (b) shall remain without exception.

SECTION 8. *How to apply for a Certificate of Exception.* -- Written requests for the issuance of Certificates of Exception must be accompanied by the documentary requirements enumerated in Sections 2 to 6 of this Resolution, depending on the nature of the public works project subject of the request.

For requests that are not accompanied by the aforementioned documentary requirements, the Law Department shall inform the requesting party in writing of the required documents he or she will need to submit as specified in this Resolution.

SECTION 9. *Projects and programs entailing the use other state/public funds not covered under Section 261 (v) of the OEC.* -- The release, disbursement or expenditures of other state funds are allowed subject to the following conditions:

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- (a) The projects/programs/activities ("PPAs") sought to be implemented during the prohibited period of 25 March 2016 to 08 May 2016 were established before the said period and duly reported to the Commission on Audit pursuant to Item 2.1 of its Circular No. 2013-004 dated 30 January 2013<sup>2</sup>;
- (b) The public awareness and information dissemination activities pertaining to these PPAs must conform to the guidelines provided under Item 2.2 of the same COA Circular.
- (c) In no instance shall the implementation of PPAs be used as an opportunity by any candidate, his or her spouse, family member within the second civil degree of affinity or consanguinity, political parties, party-list organizations and their nominees to further their candidacy through their personal appearance in such events, the posting, exhibition or distribution of any form of election propaganda, or any material containing their names, logos, initials, mottos, slogans, images, and other forms of representation attributable to them.
- (d) Support for or endorsement of candidates, party-list organizations and political parties shall not be made a condition for the entitlement of the benefits from the PPAs.
- (e) Should the PPAs involve distribution of cash, goods or merchandise for scholarships, assistance for burial, healthcare, calamity and other similar programs, candidates, party-list nominees, their spouses, and members of their family within the second civil degree of affinity or consanguinity are strictly prohibited from participating, directly or indirectly, in the distribution thereof. A violation of this condition shall subject the candidates or their representatives to liability under Section 261 (o) of the OEC.

SECTION 10. *The Commission is not estopped from implementing Section 261 (o) of the OEC.* – In cases where the prohibited acts as described in Section 261 (o) of the OEC occur, the Certificate of Exception issued by the Law Department shall not bar the Commission *En Banc* or other prosecuting arms of the Government to conduct preliminary investigation of election offenses punishable under the OEC, pursuant to its prosecutorial powers under Section 254 thereof, as amended by Section 43 of Republic Act No. 9369.

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<sup>2</sup> The subject of Commission on Audit Circular No. 2013-004 dated 30 January 2013 is "Information and Publicity on Programs/Projects/Activities of Government Agencies".

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## RULE 15 COORDINATION/DEPUTATION

**SECTION 1. *Coordination with Other Government and Non-Governmental Agencies.*** – To ensure compliance with these Rules, the Office is authorized to coordinate with, and seek assistance from, other government and non-governmental agencies.

**SECTION 2. *Deputation of the Commission on Audit (COA) and Bureau of Internal Revenue (BIR) to conduct field audit/inspection.*** – Pursuant to the Commission's visitorial power to inspect the records of contributions and expenditures together with all pertinent documents of candidates and parties, the Commission hereby deputizes the COA and the BIR to assist the Campaign Finance Office in the exercise of this power. Before conducting a visit to the office of the candidate or party concerned, a letter of authority must be issued by the Campaign Finance Office informing the candidate or party of the Commission's intent to inspect their records and who will be conducting the inspection.

**SECTION 3. *Deputation of Law Enforcement Agencies to Assist in the Implementation of these Rules.***– The Department of the Interior and Local Government, the National Police Commission, the Philippine National Police and other law enforcement agencies, in addition to their regular functions as deputized agencies of the Commission during the election period, shall likewise be deputized to assist in the implementation of these Rules.

**SECTION 4. *Deputation of the Bangko Sentral ng Pilipinas and the Anti-Money Laundering Council.*** – The assistance of the Bangko Sentral ng Pilipinas and the Anti-Money Laundering Council is hereby sought as part of the enforcement powers of the Commission granted by the Administrative Code of 1987 under Book V, Title I, Subtitle C, Section 3 (2)<sup>3</sup>. This is in anticipation of the increased economic activity that

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<sup>3</sup> Section 3. *Enforcement Powers.* – For the effective enforcement of the provisions of the Omnibus Election Code, the Commission is further vested and charged with the following powers, duties and responsibilities:

(1) To stop any illegal activity, or confiscate, tear down and stop any unlawful, libelous, misleading or false election propaganda, after due notice and hearing; and

(2) to inquire into the financial records of candidates and any organization or group of persons, *motu proprio* or upon written representation for probable cause by any candidate, organization or group of persons or qualified voter, after due notice and hearing.

For purposes of this Section, the Commission may avail itself of the assistance of the Commission on Audit, the Central Bank, the National Bureau of Investigation, the Bureau of

usually occur during every election, the Anti-Money Laundering Council is hereby deputized to monitor and ensure that proceeds from unlawful activities as enumerated in Section 3 (i) of Republic Act No. 9160<sup>4</sup>, as amended by Republic Act No. 9194, are not used to commit money laundering as defined in Section 4 of the same law, in the guise of campaign contributions and expenditures during the campaign period.

In the exercise of the power of deputation of the Commission, the Commission, through the Office, shall coordinate with the said agencies for the purpose of implementation of this Resolution. [Constitution, Article IX-C, Sec. 2(4)]

## RULE 16 REPEALING CLAUSE AND EFFECTIVITY

SECTION 1. *Repealing Clause.* - All resolutions, rules, regulations or circulars of the Commission or parts thereof inconsistent with any provision of these Rules are hereby deemed repealed and modified accordingly.

SECTION 2. *Separability Clause.* - If any part of these Rules is declared unconstitutional, the remaining part not affected thereby shall remain valid and effective.

SECTION 3. *Effectivity.* - These Rules shall be published in two (2) daily newspapers of general circulation and shall take effect seven (7) days following its publication.

**SO ORDERED.**




**J. ANDRES D. BAUTISTA**  
*Chairman*

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Internal Revenue, the Armed Forces of the Philippines, barangay officials and other agencies of the government.

<sup>4</sup> Otherwise known as the Anti-Money Laundering Act of 2001.

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**CHRISTIAN ROBERT S. LIM**  
Commissioner

  
**LUIE/TITO F. GUIA**  
Commissioner

  
**MA. ROWENA AMELIA V. GUANZON**  
Commissioner

  
~~**AL A. PARRENO**~~  
Commissioner

  
**ARTHUR D. LIM**  
Commissioner

  
**SHERIFF M. ABAS**  
Commissioner

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