



Republic of the Philippines
COMMISSION ON ELECTIONS
Intramuros, Manila

RULES AND REGULATIONS GOVERNING CAMPAIGN FINANCE AND DISCLOSURE IN CONNECTION WITH THE MAY 12, 2025 NATIONAL AND LOCAL ELECTIONS, AND BARMM PARLIAMENTARY ELECTIONS, AND ALL NATIONAL AND LOCAL ELECTIONS THEREAFTER.

promulgated: February 5, 2025

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RESOLUTION NO. 11109

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, Republic Act No. 7166, Republic Act No. 9006, and other election laws, the Commission on Elections (Commission) hereby promulgates the following Rules and Regulations governing campaign finance and disclosure:

**RULE 1
PRELIMINARIES**

Section 1. *Definition of Terms.* – Whenever used in these Rules, the following words shall mean:

- a. **Certificate of Submission** - refers to a certificate duly issued by the Commission to a candidate, party treasurer, who submitted the statement of contributions and expenditures.
- b. **Contractor and Business Firm** - refers to any person, natural or juridical, or firm to whom any electoral expenditure is made, including but not limited to, printing press, media entity, media outlet, advertising agency,

public relations firm and other intermediaries, event organizer, talent endorser and their manager, or those using internet and social media platforms such as digital influencer and social media associate.

c. **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 but shall not include services rendered without compensation by individuals volunteering a portion or all of their time in behalf of a candidate or party. 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.

A deposit of money may refer to any over-the-counter or cashless deposit of money including, e-wallet, bank transfer transactions, postal money orders, cryptocurrency and others.

d. **Contribution Receipt** - refers to any receipt issued to a contributor by a candidate, party treasurer, or their duly authorized representative for every contribution received from the contributor or their authorized representative.

e. **Crowd funding contributor**- a person who contributes money in a particular platform to support the election campaign or partisan political activity of a candidate or party through a fund organizer.

f. **Disclosure Report** - refers to all reports and supporting documents that the contributor, contractor and business firm, or their duly authorized representative, must submit to the Commission disclosing the financial transactions, activities or services rendered or used for partisan political activity.

g. **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.

h. **Expenditure Receipt** - refers to any receipt, cash invoice, or any document issued by the contractor and business firm or mass media entity for any electoral expenditure made by the candidate, party, or their duly authorized representative.

- i. **Fund Organizer**- refers to a person responsible for setting up, organizing, creating, launching an event, drive, or website for political crowdfunding. The fund organizer shall only be the candidate or his duly authorized person, the party-treasurer for party.
- j. **Party** - refers to either a political party, party-list group, coalition of political parties, sectoral party, or organization, including Bangsamoro regional political parties and sectoral organizations, duly registered with the Commission and/or with Bangsamoro Election Office (BEO).
- k. **Person** - includes an individual, partnership, committee, association, corporation, and any other organization or group of persons.
- l. **Political crowdfunding**- refers to the practice of raising funds from people to contribute money for election campaign or partisan political activity of a candidate or party. It may be done through traditional events such as but not limited to conference, seminars, symposiums, and the like, or through online via a web-based platform, crowdfunding sites, social media, or other online fundraising platforms.
- m. **Statement of Contributions and Expenditures (SOCE)**
 - refers to the complete set of campaign finance statements that a candidate or party is required to submit.

SEC 2. Authorized Signatories of Campaign Finance Reports. – All statements pertaining to SOCE must be personally signed and executed under oath by the candidate or by the party treasurer for political party and party-list.

Disclosure Reports must be personally signed and executed under oath by the contributor, contractor and business firm, or their duly authorized representative.

SEC 3. Forms of Campaign Finance Report. – The prescribed forms of the SOCE and other Disclosure Reports shall be available and downloadable online through the official COMELEC website.

All entries in the prescribed form of the SOCE and Disclosure Reports shall be machine-encoded. Hand-written entries shall not be accepted.

RULE 2
THE POLITICAL FINANCE AND AFFAIRS DEPARTMENT

Section 1. The PFAD has the following powers, duties, and functions:

- a. Monitor fund-raising and spending activities of candidates and parties;
- b. Receive campaign finance reports from candidates, parties, contributors, contractors, and business firms;
- c. Examine all campaign finance reports and supporting documents;
- d. Conduct education and information dissemination for candidates and parties on campaign finance;
- e. Develop a reportorial and recording system for all campaign finance reports and digitized information to make them available to the public;
- f. Monitor the programs, activities, and projects of parties;
- g. Enlist the aid or assistance of civil society organizations and other government agencies to examine campaign finance reports and/or verify declarations made in the submissions;
- h. Conduct preliminary inquiry or fact-finding investigation and issue writs and subpoenas in relation thereto;
- i. Inquire into the financial records of candidates, parties, any organization, or group of persons after due notice and hearing;
- j. Conduct field inspections at the headquarters/offices and open books and records of candidates and parties within office hours;
- k. Initiate filing of election offense cases, perpetual disqualification cases, administrative exclusion, and cancellation of registration of parties;
- l. Implement the imposition of administrative fines;
- m. Endorse to the appropriate government agencies/offices cases for violation of laws outside the jurisdiction of the Commission; and

- a. Perform other functions as may be ordered by the Commission.

RULE 3 **CONTRIBUTIONS AND RAISING OF FUNDS**

Section 1. *True name of contributor required.* – Unless otherwise authorized, no person shall make any contribution in any name except his own nor shall any candidate or party receive a contribution or enter or record the same in any name other than that of the person by whom it was made.

SEC 2. *Contributions in the name of another.* – It shall be unlawful for any candidate or party, to receive donations, either in cash or in-kind, from a contributor whose name is either anonymous or fictitious.

SEC 3. *Authority to Receive Contributions.* – Candidate and party treasurer may designate their representative to receive contributions on their behalf, provided however, that they shall report the same by submitting a written authority to receive contribution to the nearest COMELEC Office.

SEC 4. *Domestic corporations as contributors.* – Domestic corporations may make reasonable contributions to any candidate or party, directly or indirectly, for purposes of partisan political activity. Provided, however, that no such contribution shall exceed five percent (5%) of the corporation's taxable income on a taxable year immediately preceding elections from trade, business, or profession. For newly incorporated corporations, or where no Annual Financial Statement is available, the contribution shall not exceed five percent (5%) of their paid-up capital.

Violation of this Section shall, consistent with Sections 95, 98 and 99, in relation to Sections 262 and 264 of the Omnibus Election Code (OEC), constitute an election offense.

SEC 5. *Political crowdfunding.* – Contributions to a common pool of contribution for a candidate or party are allowed, provided that:

- a. the person is authorized to solicit, collate, and receive the pooled contribution for the candidate or party;
- b. there shall be a record and report to the Commission all the names of the crowdfunding contributors or their agents who contributed to the said fund in accordance with Section 3 of this Rule;
- c. it shall state the amount and date of each contribution in the crowdfunding contributors;

This rule shall likewise apply to all contributions solicited, collated, and received through online platforms or any other scheme of a similar nature.

SEC 6. *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.

SEC 7. *Unexpended Balance Subject to Income Tax.* – Any unexpended balance from any contribution to a candidate or party, also known as excess contributions, shall be subject to income tax.

SEC 8. *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 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;
- 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 P100,000.00 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 P100,000.00;
- g. Official and employees in the Civil Service or members of the Armed Forces of the Philippines; and
- h. Foreigners and foreign corporations.

It shall be unlawful for any person to solicit or receive any contribution from any of the persons or entities enumerated herein.

SEC 9. *Prohibited Solicitations or Receiving of Contributions.* –

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

- a. Any contribution for purposes of partisan political activity, from any of the persons or entities enumerated in the immediately preceding section;
- 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
- 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.

The acceptance of financial contributions from foreign governments and their agencies in relation to elections shall constitute interference in national affairs and shall be an additional ground for the cancellation of their registration with the Commission, in addition to other penalties that may be prescribed herein.

SEC 10. *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.

SEC 11. *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), 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.

The same prohibition applies to treasurers, officers, agents, or duly authorized representatives of any party.

SEC 12. *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.

**RULE 4
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 (P10.00) for every registered voter in the country and overseas;
- b. For other candidates - Three Pesos (P3.00) for every voter currently registered in the constituency where the candidates filed their certificates of candidacy.
- c. Candidates without any political party and without support from any political party - Five Pesos (P5.00) 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 (P5.00) for every voter currently registered in the constituency or constituencies where it has official candidates.

SEC 2. *Lawful expenditures.* – No candidate or 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. Employment of counsel;
- j. Copying and classifying lists of voters, investigating, and challenging the right to vote of persons registered in the lists; and
- k. Printing of sample ballots in such color, size and maximum number as may be authorized by the Commission.

SEC 3. *Persons authorized to incur election expenditures.* – No person, except the candidate, the party treasurer, or their duly person authorized representative shall make any expenditure in support of or in opposition to the candidacy of any candidate or party.

Any expenditures incurred by the authorized representative of the candidate or party shall be considered as the expenditures of the latter.

The authority to incur expenditures shall be in writing and executed under oath, a copy of which shall be filed together with the candidate or party's SOCE. It shall be filed and signed by the candidate or the party treasurer, and shall state the full name and exact address of the person designated and the authorized expenditure.

SEC 4. *Imputing expense on group campaigning-* When two or more candidates or parties whose names, photos, initials, images, brands, logos, insignias, symbols, or forms of graphical representations are displayed, exhibited, used, or mentioned together in the broadcast, advertisement, or shown in any campaign material, the entire expense shall be credited against a candidate or party who shall claim the entire cost of broadcast, advertisement, or campaign material, to be reported in the SOCE of claimant.

When no such candidate or party shall own or claim the expense or in the absence of agreement on how it shall be attributed, the cost shall be equally distributed among the candidates whose names, photos, initials, images, brands, logos, insignias, symbols, or forms of graphical representations are displayed, exhibited, used, or mentioned together in the broadcast, advertisement, or shown in any campaign material, regardless of the length of exposure and appearance in the broadcast or advertisement,

or the actual size of the image of the candidate or party appearing in the common campaign materials.

SEC 5. *Presumption of paid service*- Any person, including influencer, content creator, and celebrity, who shall openly support, endorse, and promote, or otherwise, the campaign of any candidate or party using print, broadcast media, social media or other electronic mass communication, is presumed as a contractor and whose service is paid by such candidate or party benefitted therefrom.

For this purpose, content shall include, but not limited to, any vlog, blog, podcast, meme, video, image, post, television or radio program, and advertisement which promote the victory or defeat of a candidate or party.

This presumption shall not apply to the relatives of the candidate within the second civil degree of affinity or consanguinity.

SEC 6. *Notice of Public Rally*. – The candidate, party, or their duly authorized representative shall submit a Notice of Public Rally before the appropriate Office of the Election Officer of the city or municipality where they intend to organize and hold a public 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 the commitment to submit a Statement of Expenses on Public rally as provided for in the succeeding section.

SEC 7. *Statement of Expenses on Public Rally*. – Any candidate or party, intending to organize and hold a public rally, shall submit to the Office of the Election Officer of the place where they intend to conduct such rally, the Statement of Expenses regarding the expenditures they have incurred in every public rally that they have organized or held. Moreover, they must file the said report within seven (7) working days after the public rally.

The supporting expenditure receipts for expenses incurred during the public rally shall not be required to be attached to the said report. However, the supporting receipts for expenses shall be attached to the SOCE upon its submission within thirty (30) days after elections.

RULE 5 ACCOUNTING

Section 1. *Accounting for agents of candidates or treasurers*. – Every person receiving contributions or incurring expenditures 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, render to the candidate or the treasurer of the party concerned, a detailed account thereof with proper vouchers or official receipts.

RULE 6

FILING OF STATEMENTS OF CONTRIBUTIONS AND EXPENDITURES

Section 1. *Written Advice to file Statement of Contributions and Expenditures.* – Not later than five (5) days after the conduct of the elections, candidates and parties shall be advised in writing, through the fastest means available, to comply with the obligation to file their statements of contributions and expenditures in connection with the elections.

For national candidates, national political parties, and party-lists, they shall be reminded of this obligation by the PFAD. For all other candidates and local parties, they shall be reminded by the office where they filed their certificates of candidacy or where the party had candidates.

SEC 2. *When and how to file the SOCE.* – All official candidates and the party treasurers or the duly authorized representatives for the parties shall file SOCE, within thirty (30) days after the election day, whether they:

- a. were elected or not;
- b. incurred expenses/received any contribution or not;
- c. pursue/continue their campaign or not;
- d. self-funded their campaign; and
- e. withdrew their candidacy, unless the withdrawal was done officially before the campaign period

The candidate or party shall submit one (1) printed and one (1) electronic copy which, shall be stored in a portable storage medium. The electronic copy must be in excel and PDF file.

All SOCE shall be filed during weekdays, including Saturdays and holidays, from 8:00 a.m. to 5:00 p.m. Submission via registered mail, courier, or messengerial services shall not be allowed and accepted.

For special and recall elections, it shall be filed within thirty (30) days from the date of the conduct of elections.

SEC 3. *Where to file the SOCE.* – National candidates and national parties, including party-lists, shall file SOCE directly to PFAD. Local candidates and local parties shall file SOCE before the appropriate Comelec Offices where they filed their Certificates of Candidacy or in case of local party, to such Comelec Office where the local party has constituency based on its registration and accreditation.

a. ***Contributions:***

1. each contribution received;
2. the true and complete name of the contributor;
3. the address of the contributor;
4. the amount of cash contribution or the market value of the in-kind contribution;
5. the description of contribution made; and
6. the date when the contribution was received;

b. ***Expenditures:***

1. full name and exact address of the person to whom payment was made;
2. date it was incurred;
3. category and description of the expenditure; and
4. amount of every expenditure;

No documentary stamp shall be used in any of the forms.

SEC 5. *Correction/amendment or withdrawal of SOCE* – A candidate, or party, may correct/amend any entry in the SOCE, or withdraw the SOCE already filed, provided such amendment or withdrawal shall be done within the filing period. The date of acceptance by the Comelec Office of the amended SOCE shall be the date of its filing and not the date of the previously filed SOCE.

SEC 6. *Non-extendible period of filing of SOCE.* – The period as fixed in Section 2 of this Rule shall be deemed final and non-extendible. Submissions made after the deadline shall not be accepted by any office of the Commission.

SEC 7. *Rule on the last day of filing in-person.* – On the last day of submission, any local candidate or local party may file directly with the PFAD.

Candidates or their duly authorized representatives who are within thirty (30) meters from the COMELEC office by 5:00 PM, shall have their name listed by the COMELEC personnel.

The names shall be numbered consecutively, indicating the time of listing (queue time). Thereafter, the COMELEC personnel shall announce the names of the candidates in the order listed to proceed with the filing of the SOCE. If a name is called beyond 5:00 PM and the candidate or the party fails to appear, the receiving officer shall note such fact. Should the said candidate or the party returns, the Receiving Officer shall refuse acceptance of SOCE.

Only the SOCEs of those candidates whose names were listed by the COMELEC personnel shall be accepted.

The receiving officer shall stamp the word “received” in each copy of the SOCE with the date and shall be deemed filed on time.

SEC 8. Effect of Failure to File Statement. – No elected candidate shall enter upon the duties of office until he filed his SOCE. The same prohibition shall apply if the party which nominated the winning candidate fails to file SOCE.

Failure to file SOCE shall constitute an administrative offense for which the offender shall be liable to pay an administrative fine in accordance with the Scale of Administrative Fine under the succeeding section. The fine shall be paid within thirty (30) days from receipt of notice of such failure; otherwise, it shall be enforceable by a writ of execution against the properties of the offender.

For the commission of a second or subsequent offense, a higher administrative fine shall be imposed against the offender and shall be subjected to perpetual disqualification to hold public office.

SEC 9. Administrative Fines. – The candidate or party who failed to submit their SOCE shall pay an administrative fine based on the following Scale of Administrative Fines:

ELECTIVE POSITION	1ST OFFENSE	2ND OR SUBSEQUENT OFFENSE
President	30,000.00	60,000.00
Vice-President	30,000.00	60,000.00
Senators	30,000.00	60,000.00
Member, House of Representatives (Legislative Districts and Party-List)	30,000.00	60,000.00
Members of the Parliament	25,000.00	50,000.00
Provincial Governors and Vice-Governors	25,000.00	50,000.00
Member, Sangguniang Panlalawigan (Provincial Board Members)	20,000.00	40,000.00

City Mayors and Vice-Mayors	20,000.00	40,000.00
Member, Sangguniang Panlungsod (City Councilors)	15,000.00	30,000.00
Municipal Mayors and Vice-Mayors	10,000.00	20,000.00
Member, Sangguniang Bayan (Municipal Councilors)	10,000.00	20,000.00
National Political Parties and Party-lists	30,000.00	60,000.00
Regional Political Parties and BARMM Regional Political Parties and Sectoral Organizations	25,000.00	50,000.00
Provincial Political Parties	20,000.00	40,000.00
Local Political Parties	15,000.00	30,000.00

A candidate or party who paid an administrative fine for failure to file the SOCE shall not be absolved from other penalties as may be provided by law.

RULE 7

REPORT OF CONTRIBUTORS, CONTRACTORS, and BUSINESS FIRMS

Section 1. *Report of Contributions.* – Every person giving contributions to any candidate, treasurer of the party, organization or coalition, or authorized representative of such candidate or treasurer shall, not later than thirty (30) days after the day of the election, file with the Commission a report under oath 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.

The report shall be submitted with any proof of acceptance of contribution.

The candidate or the party treasurer may file the said Report on behalf of the contributor.

This rule shall likewise apply to fund organizer who is not a candidate or treasurer of the party.

SEC 2. *Report of Contributions.* – The contributors or their duly authorized representatives may personally file their Report of Contributions before the nearest COMELEC Office.

SEC 3. *Report of Contractors and Business Firms.* – Within thirty (30) days after the conduct of the election, every person, or their duly authorized representative to whom any electoral expenditure has been made shall file a written report with the nearest COMELEC Office.

The report of the contractor and business firm or their duly authorized representative shall contain the following information:

- 1 The full names of the candidates or party treasurers or their duly authorized representatives who incurred such expenditures;
- 2 The nature or purpose of each expenditure;
- 3 The date and costs thereof and such other particulars as the Commission may require;
- 4 The description of the goods or services provided by the contractor or business firm; and
- 5 Copy of the Official Receipt/proof of expenditures incurred;

RULE 8 **REPORT OF ADVERTISERS**

Section 1. *What Constitutes an Advertising Contract.* – The broadcast orders, media purchase orders, booking orders, or other similar documents shall be considered as advertising contracts provided that 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;

- c The name and signature of the person who placed the advertisement, regardless of whether said person is a contributor, 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, 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.

SEC 2. *When to File Copies of Advertising Contracts.* – All mass media entities, advertising or public relations agencies, or any analogous entity contracted by candidates, or party to produce and place political advertisements shall furnish the COMELEC with a clear and legible copy of all contracts for advertising, promoting, or opposing the candidacy of any person or party for public office within five (5) days after its signing.

SEC 3. *Where and How to Submit Copy of Advertising Contracts.* – All mass media entities, advertising or public relation agencies or analogous entities shall submit a Report together with the copy of the Advertisement Contract, Official Receipt, Deed of Contribution and Acceptance, Authority to Incur Expenditures, Certificates of Performance, and Certificates of Acceptance.

All mass media entities shall submit their report directly to the PFAD.

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

Section 1. *Record of SOCE.* – It shall be the duty of every candidate, party treasurer or their duly authorized person:

1. To keep a true, detailed, full, and accurate record of all contributions received and expenditures incurred by them or their duly authorized representative for **three (3) years** after the election; and

2. To be responsible for the preservation of the records which shall be available for inspection upon presentation of a subpoena *duces tecum* duly issued by the Commission.

SEC 2. *Record of expenditures.* - Every person or firm to whom an electoral expenditure is made shall:

- a. Keep copies of written authority, contracts, vouchers, invoices and other records and documents relative to the said expenditures for inspection by the Commission; and
- b. Preserve such records at its place of business for a period of **three (3) years** from the date of election to which they pertain.

SEC 3. *Preservation and Inspection of Records at the Commission and its offices.* – All SOCE shall be kept and preserved at the place where they are filed and shall constitute part of public records thereof 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. The officer in-charge thereof, shall, on demand, furnish certified copies of any statement upon payment of the prescribed fee.

RULE 10 **TRANSMITTAL** **OF CAMPAIGN FINANCE REPORTS**

Section 1. *Internal Collation and Transmittal of SOCEs from field to PFAD.* – The following shall be observed by the field offices in the collation and transmittal of SOCEs and relevant documents to PFAD:

1. From the Office of the Election Officer of City/Municipality (OEO) to the Office of the Provincial Election Officer (OPES) - Within seven (7) days from the last day of filing, the Election Officer (EO) shall transmit to the Provincial Election Supervisor (PES) the following documents:
 - a. SOCE of all city/municipal candidates (in soft copy);
 - b. Receiving Log Sheet (hard copy);
 - c. SOCE submission Report (hard copy);
 - d. Proof of Advice to submit SOCE to candidates (hard copy);
 - e. Notice of public rally, if any (hard copy);
 - f. Statement of Expenses on Public Rally, if any (hard copy); and

- g. Report of Contributor/Contractor/Business Firms, if any (hard copy);
2. From the OEO of highly urbanized city to PFAD - Subject to schedule by the PFAD, the EO shall transmit the following documents:
 - a. SOCE of all city candidates (in soft copy);
 - b. Receiving log sheet (hard copy);
 - c. SOCE submission Report (hard copy);
 - d. Proof of Advice to submit SOCE to candidates (hard copy);
 - e. Notice of public rally, if any. (hard copy);
 - f. Statement of Expenses on Public Rally, if any (hard copy); and
 - g. Report of Contributor/Contractor/Business Firms, if any (hard copy);
3. From OPES to PFAD – Subject to schedule by the PFAD, the PES shall transmit the following:
 - a. All collated documents (hard copy and soft copy) submitted by the OEO to OPES;
 - b. SOCE of all provincial candidates and provincial parties (soft copy);
 - c. Provincial Receiving Log Sheet (hard copy);
 - d. Provincial SOCE submission Report (hard copy);
 - e. Proof of Advice to submit SOCE to provincial candidates (hard copy);
 - f. Notice of public rally, if any (hard copy);
 - g. Statement of Expenses on Public Rally, if any (); and
 - h. Report of Contributor/Contractor, if any (hard copy);
4. From the Office of the Regional Election Director (ORED) of NCR to PFAD - Subject to schedule by the PFAD, the Director of NCR shall transmit the following:
 - a. SOCE of all Congressional district representatives (soft copy);
 - b. Receiving Log Sheet (hard copy);
 - c. SOCE submission Report (hard copy);
 - d. Proof of Advice to submit SOCE to candidates;
 - e. Notice of public rally (if any);
 - f. Statement of Expenses on Public Rally (if any); and
 - g. Report of Contributor/Contractor (if any);

5. Office of the Bangsamoro Electoral Office (BEO) to PFAD - Subject to schedule by the PFAD, the Director of BEO shall transmit the soft copy of the following:

- a. SOCE of all parliamentary candidates and parties (soft copy);
- b. Receiving Log Sheet (hard copy);
- c. SOCE submission Report (hard copy);
- d. Proof of Advice to submit SOCE to candidates;
- e. Notice of public rally (if any);
- f. Statement of Expenses on Public Rally (if any); and
- g. Report of Contributor/Contractor (if any);

The transmittal to PFAD may either be personal or through the official courier of the Commission. In case of personal transmittal, the Director of BEO, PES, and the EO from highly urbanized cities or their duly authorized representatives shall be reimbursed of their expenses, subject to the rules and regulations of the Commission on Audit.

SEC 2. *Progress report by the field offices on SOCE submission.* – The NCR and BARMM Director, PES, and EO from highly urbanized cities shall submit a weekly report to PFAD as to the relevant data on submission of SOCE from candidates or parties within their jurisdictions until the last day of submission of SOCE for monitoring purposes.

RULE 11 INVESTIGATION AND PROSECUTION

A. INQUIRY AND INVESTIGATION

Section 1. *Preliminary Inquiry and Fact-finding investigation; Concept.* – Preliminary inquiry and fact-finding investigation are informal and summary processes to ascertain and establish a fact relevant in dispute that will merit a conduct of a subsequent full investigation, action, or proceeding against a candidate, party, or any person to be filed before the Law Department or the Clerk of the Commission.

It is a discovery stage where information is gathered, researched, and verified to assemble a report necessary prior to the institution of a formal complaint or action. Preliminary inquiry is based from a complaint, or any other information or documents submitted and supplied by a complainant, informant, or a whistle blower; while fact-finding investigation is based from the referral by the Commission.

SEC 2. *Complainant and informant defined.* – A complainant is a person who submitted a sworn written statement charging a candidate or

party for violation of any campaign finance laws. The complainant may be utilized as a witness for the prosecution or legal action against the violator.

An informant is an unknown person, or whose identity does not want to be known, but provides vital information or who submitted important documents as evidence concerning illegal activities against any person, candidate, and party that will constitute violation of campaign finance laws.

SEC 3. *Conduct of preliminary inquiry and fact-finding investigation.* – If it is initiated by the Commission, the Director of PFAD shall immediately conduct the fact-finding investigation against any person, candidate, or party based on the initial findings contained in the resolution.

When there is a complaint, information or report submitted by any person, the Director shall determine and examine whether the same can be supported and verified by any evidence on record.

In all instances, the Director may request the appearance of the candidate concerned, or a representative of the party, or any person for clarification on a certain matter. However, he shall neither disclose the identity of the complainant or the informant nor allow the same to be confronted by the person or the representative of the party under investigation.

The examining officer shall make a report whether there is basis to subject the proceeding to a subsequent action or to undergo a full formal investigation. Otherwise, he shall dismiss the complaint or the request, without prejudice for the complainant or the informant to initiate the filing directly to the Law Department, to the Clerk of the Commission or other tribunal.

If the examining officer finds cause, he shall prepare the appropriate pleading or complaint against the candidate or the party.

SEC 4. *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, conduct inquiries into the financial records of candidate or party, after due notice and hearing.

B. COMPLAINT AND PROSECUTION

SEC 5. *Complaint for Campaign Finance Related Election Offenses; How it is initiated* – Complaints for election offense in violation of campaign finance laws may be initiated motu proprio by the Commission through the PFAD, or upon written complaint by any citizen of the

Philippines, candidate, registered electoral party, or any accredited citizens' arms of the Commission.

SEC 6. *Motu Proprio Complaints.* – The Director of the PFAD may file, motu proprio, a complaint before the Law Department for violation of campaign finance laws. 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 PFAD. If there is strong evidence to support a finding that an election offense has been committed, the PFAD may file a corresponding complaint before the Law Department for preliminary investigation.

SEC 7. *Evidence to Support Complaint.* – In addition to the testimony of witnesses, the PFAD shall also accept documentary evidence which consists of the following:

- a. Writings;
- b. Recordings;
- c. Photographs include still pictures, drawings, stored images, x-ray films, motion pictures or videos.;
- d. any material containing letters, words, sounds, numbers, figures, symbols, or their equivalent; and
- e. other modes of written expression offered as proof of their contents.

Ephemeral electronic communications such as telephone conversations, text messages, chatroom sessions, streaming audio, streaming video, and other electronic forms of communication, the evidence of which is not recorded or retained shall be proven by the testimony of a person who was a party to the same or has personal knowledge thereof. In the absence or unavailability of such witnesses, other competent evidence may be admitted.

SEC 8. *Use of Storage for Electronic Evidence* - The electronic copies of the photographs or video recordings must be stored in a portable storage medium such as a compact disc, flash drive, or any available external storage device, and submitted together with the complaint.

RULE 12

PETITION FOR DISQUALIFICATION, CANCELLATION OF REGISTRATION, and ADMINISTRATIVE EXCLUSION

Section 1. *Filing of Petition for Perpetual Disqualification; When to File.* – Petitions for perpetual disqualification on the ground of repeated non-compliance of a candidate to Section 14 of RA 7166 may be initiated

motu proprio by the PFAD, or upon the filing of a petition under Rule 25 of the COMELEC Rules of Procedure, as amended¹.

SEC 2. *Filing of Petition for Disqualification; When to File.* – The PFAD is authorized to file a petition against any candidate who is declared guilty by final decision of a court 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;
- b. Spent in the election campaign an amount in excess of that allowed by law;
- c. Solicited, received or made any contribution prohibited under Section 89, 95, 96, 97 and 104 of the OEC;
- d. Committed unlawful electioneering as described in Section 261 (k) of the OEC;
- e. Released, disbursed or expended any public funds for public works which fall under the prohibition provided in Section 261 (v) of the OEC; and
- f. Solicited votes or undertakes any propaganda on the day of election, for or against any candidate or any party within the polling place or within a radius of thirty (30) meter thereof as provided in Section 261 (cc) subparagraph (6).

Such candidate shall be disqualified from continuing their candidacy, or if elected, from holding public office.

SEC 3. *Filing fee waived.* – Non-Government Organizations (NGOs) and Civil Society Organizations (CSOs) registered under Philippine laws, and citizens' arms accredited by the Commission, may file appropriate petition in accordance with Section 1 and 2 herein.

In both instances, they shall not be required to pay the filing fee as provided by Resolution No. 9629².

SEC 4. *Filing of Petition for Cancellation of Party registration.* – Petition for cancellation of registration of a party may be initiated *motu proprio* by the Commission or may be filed by any interested person, at any time on the ground that it failed to comply with Section 14 of RA 7166 or other election laws.

SEC 5. *Filing of Administrative Exclusion.* – The PFAD shall prepare a list of aspirants for an Administrative Exclusion before the Law Department. The list shall consist of the name of aspirants who filed a Certificate of Candidacy, notwithstanding there are decisions rendered by

¹ COMELEC Resolution No. 9523 or In the Matter of the Amendment to Rules 23, 24, and 25 of the COMELEC Rules of Procedure for Purposes of the 13 May 2013 National, Local and ARMM Elections and Subsequent Elections

² Resolution No. 9629, "In the Matter of Addenda to Rule 25 in Relation to Petitions for Disqualification based on Campaign Finance Violations, for purposes of the 13 May 2013 National and Local Elections"

the Commission with finality declaring them as perpetually disqualified to hold public office.

Upon approval by the Commission, the Law Department shall immediately remove their names in the Certified List of Candidates.

RULE 13 **COORDINATION/DEPUTATION**

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

Section 2. *Deputation of Government and Non-Governmental Agencies.* – The following Government and Non-Governmental Agencies are deputized for the following purposes:

- a. The Commission on Audit (COA) and Bureau of Internal Revenue (BIR) are deputized 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 Political Finance and Affairs Department 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 Political Finance and Affairs Department informing the candidate or party of the Commission's intent to inspect their records and who will be conducting the inspection;
- b. 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; and
- c. The assistance of the BSP and the Anti-Money Laundering Council (AMLC) 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). This is in anticipation of the increased economic activity that usually occur during every election, the AMLC is hereby deputized to monitor and ensure that proceeds from unlawful activities as enumerated in Section 3 (i) of Republic Act No. 9160, 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.

RULE 14
REPEALING AND EFFECTIVITY

Section 1. Repealing and Separability- All resolutions, rules, and regulations of the Commission or parts thereof, inconsistent with any provision of these Rules are hereby deemed repealed and modified accordingly. Any part of these Rules is declared unconstitutional, the remaining provisions not affected thereby shall remain valid.

Section 2. Effectivity- These Rules shall take effect seven (7) days following publication in two (2) daily newspapers of general circulation.

SO ORDERED

GEORGE ERWIN M. GARCIA
Chairman

AIMEE P. FEROLINO
Commissioner

REY E. BULAY
Commissioner

ERNESTO FERDINAND P. MACEDA, JR. **NELSON J. CELIS**
Commissioner *Commissioner*

CERTIFICATION

APPROVED for publication on February 5, 2025.

5, 2025. 
CONSUELO R. NICHOLS

Office of the Commission Secretary

This Resolution can be verified at this number (02) 85272987; email address comsec@comelec.gov.ph