



Republic of the Philippines  
**DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS**  
**CENTRAL OFFICE**  
Bonifacio Drive, Port Area, Manila

DPWH  
04.29.2019

April 25, 2019

**DEPARTMENT MEMORANDUM** )

**CIRCULAR NO.** )  
**Series of 2019** )

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04.29.19

**FOR / TO : Undersecretaries**  
**Assistant Secretaries**  
**Service Directors**  
**Bureau Directors**  
**Regional Directors**  
**Heads of UPMOs**  
**District Engineers**  
This Department

For information and guidance, attached is a copy of COMELEC Resolution No. 10505 promulgated on February 28, 2019 entitled, "**AMENDMENT TO THE OMNIBUS RULES AND REGULATIONS GOVERNING CAMPAIGN FINANCE AND DISCLOSURE**".

A copy of said COMELEC Resolution may also be downloaded from the **DPWH website: <http://dpwhweb>**. If an office cannot access the DPWH website, a hard copy may be obtained from the Records Management Division, HRAS, upon request.

For dissemination to all concerned.

  
**B. ELIZABETH E. YAP, Ph.D., CESO II**  
Assistant Secretary for Support Services

Encl: COMELEC Resolution No. 10505

cc: Office of the Secretary

10.1.4 MKBA/RPE/RMB/MSV



REPUBLIC OF THE PHILIPPINES  
COMMISSION ON ELECTIONS  
INTRAMUROS, MANILA  
EDUCATION AND INFORMATION DEPARTMENT

Republic of the Philippines  
COMMISSION ON ELECTIONS  
Intramuros, Manila

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DATE: 3/1/19 TIME: 4:40

AMENDMENT TO THE OMNIBUS RULES  
AND REGULATIONS GOVERNING  
CAMPAIGN FINANCE AND DISCLOSURE

Abas, S.M.,	Chairman
Parreño, A.A.,	Commissioner
Guia, L.T.F.,	Commissioner
Guanzon, M.R.A.V.,	Commissioner
Inting, S.B.,	Commissioner
Cascuejo, M.S.,	Commissioner
Kho, A.T. Jr.,	Commissioner

Promulgated: February 28, 2019

X-----X

RESOLUTION NO. 10505

This pertains to the implementation of COMELEC Resolution No. 9991, as amended, entitled "Omnibus Rules and Regulations Governing Campaign Finance and Disclosure in Connection with the 09 May 2016 National and Local Elections and All Subsequent National and Local Elections Thereafter";

Considering that after its implementation in the said elections, there are subsequent important resolutions issued on matters relating to campaign finance, the policy on the Data Privacy Act, and the need to amend provisions and procedure in subject resolution to effectively carry-out the Commission's constitutional mandate;

WHEREFORE, the Commission En Banc, by virtue of the powers vested in it by Constitution, Batas Pambansa Bilang 881, Republic Act Nos.

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7166, 9006, and other election laws, the Commission on Elections as it hereby to promulgate the following amendments:

**SECTION 1.** Section 4, Rule 1 of the COMELEC Resolution No. 9991, as amended, is hereby further amended to read as follows:

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

*(a) ....*

*(p) **Contractor and Business Firm** - refers to any person, natural or juridical, or firm, including but not limited to media entities, internet and social media platforms, advertising agencies, public relations firms, event organizers, talent endorsers and their managers, digital influencers, printing press, to whom any electoral expenditure is made.*

*.....*

*(t) **Mass media** - refers to diversified technologies, operating on various platforms, that have for their primary purpose the transmission of information and communication to a large audience. These platforms include broadcast, internet and mobile, print, and outdoor. 'Mass Media Entities' refer to individuals and organizations that exercise control over these technologies and determine, whether directly or indirectly, the content being distributed using these technologies. 'Social media' is a form of mass media."*

**SECTION 2.** Section 9, Rule 1 of the COMELEC Resolution No. 9991, as amended, is hereby further amended to read as follows:

*"Section 9. Efficient Use of Paper Rule and Submission of Soft Copy. -*

*.....*

*.....*

*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 Office of the Provincial Elections Supervisor or the Office of the Regional Election Director;*
- (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, in Excel file format, except when the submitted form was generated using the CFORS with a unique document identification number at the upper right-hand corner of the form. Image files showing the scanned or photographed hard copy submission of the forms shall likewise be included in the submission of the soft or electronic copy.*

*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."*

**SECTION 3.** Section 10, Rule 1 of the COMELEC Resolution No. 9991, as amended, is hereby further amended to read as follows:

*"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:*
  - (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 the files to  
campaignfinance@comelec.gov.ph or  
comelec.cfo@gmail.com"*

**SECTION 5.** Section 1, Rule 2 of the COMELEC Resolution No. 9991, as amended, is hereby further amended to read as follows:

*"SECTION 1. Renaming of the Campaign Finance Unit to Campaign Finance Office; Powers, Duties and Functions. - .....*

- (a) *.....;*
- (b) *.....;*
- (c) *.....;*
- (d) *Issue writs and subpoenas in relation thereto and submit reports and findings to the Commission En Banc;*
- (e) *Develop and manage a recording system for all reports, statements, and contracts received by it and to digitize information contained therein;*
- (f) *Publish the digitized information of the reports, statements and contracts and make them available online;*
- (g) *Develop a reportorial and monitoring system;*
- (h) *Initiate before the Law Department, filing of election offense cases and administrative exclusions of candidates for violations of campaign finance laws;*
- (i) *Inquire into the financial records of candidates and any organization or group of persons, after due notice and hearing;*
- (j) *Conduct preliminary inquiry or fact-finding investigation;*
- (k) *....."*

**SECTION 6.** Section 3, Rule 2 of the COMELEC Resolution No. 9991, as amended, is hereby further amended to read as follows:

"SECTION 3. Campaign Finance Director; Powers, Duties and Functions. - .....

(a) .....

(b) .....

(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 and administrative exclusion;  
....."

SECTION 7. Section 1, Rule 6 of the COMELEC Resolution No. 9991, as amended, is hereby amended to read as follows:

"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) .....

(b) .....

(c) .....

(d) .....

(e) Barangay and Sangguniang Kabataan candidates- Five Pesos (P5.00) for every voter currently registered in the constituency where they filed their certificates of candidacy."

SECTION 8. Section 2, Rule 9 of the COMELEC Resolution No. 9991, as amended, is hereby amended to read as follows:

"SECTION 2. Preservation and Inspection of Records at the Commission and its offices. - All statements of contributions and expenditures shall be kept and preserved at the 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 available to inspection by the public, subject to Data Privacy Act, and existing rules and regulations on access to public records."

SECTION 9. Section 3, Rule 9 of the COMELEC Resolution No. 9991, as amended, is hereby amended to read as follows:

"SECTION 3. Examination of Statements; Parallel Examination by the Field Offices- 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.

The Office of the Regional Election Director for provincial candidates and parties, and Office of the Provincial Election Supervisor for city/municipal candidates and parties, upon receipt of all disclosure

statements and reports within its area of responsibility, shall conduct a parallel examination to determine overspending by candidates and parties.

The Office of the Regional Election Director or Office of the Provincial Election Supervisor shall immediately transmit to the CFO the records should a candidate or party overspent."

**SECTION 10.** Section 2, Rule 10 of the COMELEC Resolution No. 9991, as amended, is hereby further amended to read as follows:

*"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 June 12, 2019, Wednesday, all candidates and parties who participated in the May 13, 2019 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.*

*Except for elected candidate and party-list group, the 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.*

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

**SECTION 11.** Section 3, Rule 10 of the COMELEC Resolution No. 9991, as amended, is hereby amended to read as follows:

*"SECTION 3. Where to file statements. – Candidates and electoral parties shall file their SOCE with the following offices:*

Office	Elective Positions/Parties
Campaign Finance Office	1. President and Vice President 2. Senators 3. National Political Parties 4. Party-List Groups
Office of the Regional Election Director, National Capital	1. Members of the House of Representatives in the NCR 2. Regional Political Parties with the entire

Region (NCR)	NCR as their constituency
Office of the Regional Election Director	Regional Political Parties
Office of the Provincial Election Supervisor of Non-ARMM Province	1. Members of the House of Representatives of legislative districts in provinces 2. Provincial officials 3. Provincial Political Parties
Office of the City Election Officer designated by the Regional Election Director	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
Office of the City/Municipal Election Officer	City/Municipal Officials and <u>Barangay and SK officials</u>
<u>Bangsamoro Electoral Office (formerly ORED-ARMM)</u>	1. <u>Regional Political Parties with the entire BARMM region as its constituency</u>
Office of the Provincial Election Supervisor in BARMM	1. Members of House of Representatives 2. Provincial Officials; 3. Provincial Political Parties;

On the last day of submission, under meritorious circumstances, a candidate or electoral party may submit directly to CFO."

**SECTION 12.** Section 4, (a),(6), of Rule 10 of the COMELEC Resolution No. 9991, as amended, is hereby deleted, renumbered, amended, and shall be read as follows:

"SECTION 4. Form and contents of statements. - .....

(a) Schedule of Contributions Received - .....

- (1) .....
- (2) .....
- (3) .....
- (4) .....
- (5) .....
- (6) deleted
- (7) (6) .....

(b) Schedule of Expenditures - .....

(c) Summary Report of Lawful Expenditures - .....

(d) Schedule of Unpaid Obligations - .....

Documentary stamp is not required to be attached to any of the forms."

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**SECTION 13.** Section 6, Rule 10 of the COMELEC Resolution No. 9991, as amended, is hereby amended to read as follows:

"SECTION 1. Effect of failure to file SOCE. - No elected candidate shall enter upon the duties of office until he filed his SOCE. The same prohibition shall apply if the electoral party which nominated the winning candidate fails to file SOCE.

Except candidates for elective barangay and sk offices, 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 Section 11 hereof. 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 issued by the CFO 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. In addition, the offender shall be subject to perpetual disqualification to hold public office.

The office of an elected candidate who failed to file SOCE shall be considered vacant pursuant to Section 11 of the Omnibus Election Code, until he has complied and submitted his SOCE within six months from proclamation.

After the lapse of the said period and the candidate failed to assume office, a permanent vacancy occurs for which said office shall be filled-up in accordance with the Constitution or law."

**SECTION 14.** Section 9, Rule 10 of the COMELEC Resolution No. 9991, as amended, is hereby amended to read as follows:

"SECTION 9. Internal Transmission of SOCEs from field to CFO.- Within seven days from the last day of filing of SOCE, the following shall be observed in the collation and submission of SOCE and other documents:

a. Office of the Election Officer-

1. SOCE submitted by candidates, proof of notice/service to candidate and party, record log sheet, Records of Oaths (for Barangay and Sk Elections) to be submitted to Office of the Provincial Election Supervisor.
2. Soft copy and checklist to be submitted to CFO.

b. Office of the Provincial Election Supervisor-

1. Collated SOCE documents from different cities or municipalities;
2. SOCE and other documents submitted by provincial candidates and provincial political parties, proof of notice/service to candidate and party, record log sheet to be submitted to the Office of the Provincial Election Supervisor.



- 3. Soft copy from provincial candidates and electoral parties, and checklist to be submitted to CFO.
- c. Office of the Regional Election Director
  - 1. Collated SOCE documents submitted by the Offices of the Provincial Election Supervisor;
  - 2. Regional Political Party submission of its SOCE and other documents;
  - 3. Soft copy of the regional political party's disclosure statements and reports to be submitted to CFO;
- d. Office of the Regional Election Director of BARMM
  - 1. Collated SOCE documents submitted by the Offices of the Provincial Election Supervisor;
  - 2. SOCE and other documents submitted by regional candidates and political parties, proof of notice/service to candidate and party, record log sheet;
  - 3. Soft copy of the regional candidates and political party's disclosure statements and reports, and checklist to be submitted to CFO;
- e. Office of the Regional Election Director of NCR
  - 1. Collated SOCE documents from different cities and municipality;
  - 2. SOCE and other documents submitted by the regional political parties, proof of notice/service to candidate and party, record log sheet;
  - 3. Soft copy from regional electoral parties, and checklist to be submitted to CFO.
- f. Campaign Finance Office
  - 1. SOCE from national candidates and national electoral parties;
  - 2. Collation of all soft copies of disclosure statements and reports, and checklists from all field offices."

**SECTION 15.** Section 11, Rule 10 of the COMELEC Resolution No. 9991, as amended, is hereby amended to read as follows:

"SECTION 11. Administrative Fines. – Failure to submit SOCE in accordance with law and the rules, shall subject the non-compliant candidate or party to payment of administrative fines, depending on whether the failure was its first or subsequent offense, following this Scale of Administrative Fines:

.....

*Payment of the aforementioned administrative fines does not absolve the candidate or party who were imposed with the fines, as it does not erase the fact that they had failed to submit the required SOCE in relation to an election that they had participated in.*

**SECTION 16.** New Sections after Section 11 of Rule 10 of the COMELEC Resolution No. 9991, as amended, are hereby added to read as follows:

"SECTION 12. Administrative Penalty for incomplete statements and reports. - An administrative penalty shall be imposed in the amount of One Thousand (P1,000.00) Pesos against candidate, electoral party, and contributor for incomplete submission of the required documents.

A SOCE is considered incomplete when: 1) any or all the required documents are unsigned or not notarized; 2) it lacks details and entries in any or all the documents; 3) there is a missing document and receipt.

An incomplete report is a report that does not contain all the required information, or does not conform to the prescribed form, shall subject the contributor to the payment of penalty."

SECTION 13. Administrative Penalty against belated filing by elected candidate and electoral party. - Except in Barangay and Sk, an elected candidate and electoral party who belatedly submitted its SOCE shall be subject to payment administrative penalty:

<u>Elective Position</u>	<u>Amount</u>
<u>President</u>	<u>10,000.00</u>
<u>Vice President</u>	<u>10,000.00</u>
<u>Senators</u>	<u>10,000.00</u>
<u>House of Representatives - Party-List Groups</u>	<u>10,000.00</u>
<u>National Political Parties</u>	<u>10,000.00</u>
<u>Regional Governor and Regional Vice Governor for the Autonomous Region in Muslim Mindanao (ARMM)</u>	<u>8,000.00</u>
<u>Members of the ARMM Regional Legislative Assembly</u>	<u>7,000.00</u>
<u>Regional Political Parties</u>	<u>7,000.00</u>
<u>Provincial Governors</u>	<u>8,000.00</u>
<u>Provincial Vice Governors</u>	<u>8,000.00</u>
<u>Provincial Political Parties</u>	<u>8,500.00</u>
<u>Sangguniang Panlalawigan (Provincial Board Members)</u>	<u>7,000.00</u>
<u>House of Representatives - Legislative Districts</u>	<u>7,000.00</u>
<u>Local Political Parties (City/Municipality)</u>	<u>7,000.00</u>
<u>City /Municipal Mayors</u>	<u>7,000.00</u>
<u>City/Municipal Vice Mayors</u>	<u>7,000.00</u>
<u>Sangguniang Panglungsod/Bayan (City/Municipal Councilors)</u>	<u>6,000.00</u>

Provided, that the SOCE shall be submitted within six months from the date of proclamation. Provided, further, that belated filing in two instances by an elected candidate or party-list group shall be considered to have failed to file SOCE twice. In such case, the violator shall be imposed with administrative fine in accordance with the preceding section and shall be disqualified to hold public office. "

**SECTION 17.** Rule 12 of the COMELEC Resolution No. 9991, as amended, are hereby amended to read as follows:

"RULE 12  
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, electoral party, or any person, to be filed before the Law Department or the Clerk of the Commission.

It is a discovery stage where information are 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.

SECTION 2. Complainant and informant defined. A complainant is a person who submitted a sworn written statement charging a candidate or the electoral party of violation of any campaign finance laws. The complainant may be utilized as a witness by the CFO 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 submitted important documents as evidence concerning illegal activities against any person, candidate, and electoral party that will constitute violation of campaign finance laws. An informant need not be used as a witness in prosecuting the violator.

A whistle-blower is an informant working in or with the public sector who uncovers illegal activities committed by his officers or co-employees in the same office in the government service. It may also mean any individual in the private sector, who reveals wrongdoings and dealings by his officers and co-employees in the company where he is working conniving with any individual in the government service. In both cases, the information pertains to the commission of an act that would violate campaign finance laws.

SECTION 3. Conduct of preliminary inquiry and fact-finding investigation– If it is initiated by the Commission, the Campaign Finance Director, or the examining officer, shall conduct the fact-finding investigation immediately against any person, candidate, or electoral party on the basis of the initial findings contained in the resolution.

In other cases, where there is a complaint, or information submitted by any person requesting for inquiry, the Campaign Finance Director shall determine and examine whether the complaint or information can be supported by proof or other evidence on records.

In all instances, the examining officer may request appearance of the candidate concerned, or a representative of the electoral party, or any person

for clarification on 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 electoral 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 or to the Clerk of the Commission.

If the examining officer finds cause, the Campaign Finance Director shall prepare the appropriate pleading or complaint against the candidate or the electoral party.

SECTION 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 electoral party, after due notice and hearing.

For this purpose, the Commission 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, and Section 3 (2).

#### B. Complaint and Prosecution

SECTION 1. Initiation of Complaint for Campaign Finance Related Election Offenses. – Complaint for election offense in violation of 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 electoral party, or any accredited citizens' arms of the Commission.

SECTION 2. Motu Proprio Complaints. – The Campaign Finance Director may file motu proprio 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 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 by the CFO 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 notarized 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.

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

- (a) Still photographs taken with the use of a 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 the photographs were taken.
- (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 17. A new Section after Section 5 of Rule 13 of the COMELEC Resolution No. 9991, as amended, is hereby added to read as follows:

"SECTION 6. Initiation of Petition for Administrative Exclusion. – Upon receipt of Certificate of Finality of the judgment from the Commission which declared a candidate to be perpetually disqualified to hold public office, a Petition for Administrative Exclusion shall be filed before the Law Department to prevent the candidate from running in the elections.

The ex parte petition, once approved by the Commission En Banc, shall remove the said candidate from the List of Candidates qualified to run in the elections."

SECTION 18. Rule 14 is renumbered to Rule 15, the new Rule 14 of the COMELEC Resolution No. 9991, as amended, is hereby to read as follows:

"RULE 14  
Administration of Oath

SECTION 1. Lack of authority of Officers of the Commission to administer oath. Exception- All officers of the Commission are not authorized to administer oath, even in their capacities as notary public, on any campaign finance disclosure statements except in Barangay and SK elections.

SECTION 2. Officers of the Commission authorized to administer oath in Barangay and SK elections. - The following officers, whether in permanent or in acting capacity, are hereby authorized to administer oath, free of charge, in all submissions related to disclosure statements:

- a) Regional Election Director;
- b) Assistant Regional Election Director;
- c) Regional Election Attorney;
- d) Provincial Election Supervisor;
- e) Election Officer;

The authority given to said officers shall not be interpreted to render ineffective the authority granted to any person to administer oaths under existing laws.

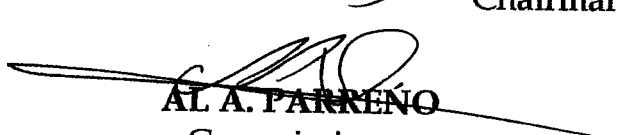
SECTION 3. Record Requirement for Administration of Oaths. - There shall be a 'Record of Oaths' to be kept by the authorized officers mentioned in the preceding section, containing the list of all documents they administered in connection with the Barangay and SK elections."


SECTION 19. Rule 15 and Rule 16 of the COMELEC Resolution No. 9991, as amended are renumbered to Rule 16 and 17, respectively.

Let the Campaign Finance Office implement this Resolution. The Education and Information Department is directed to cause the publication of this Resolution and to disseminate the same to all field offices of the COMELEC, and to the presidents or secretary-generals of all parties, candidates, mass media entities and deputized offices.

SO ORDERED.

  
SHERIFF M. ABAS  
Chairman

  
AL A. PARREÑO  
Commissioner

  
MA. ROWENA AMELIA V. GUANZON  
Commissioner

On Official Business  
LUIE TITO F. GUIA  
Commissioner

On Official Business  
SOCORRO B. INTING  
Commissioner

  
MARLON S. CASQUEJO  
Commissioner

  
ANTONIO T. KHO, JR.  
Commissioner