



Republic of the Philippines
COMMISSION ON ELECTIONS
Manila

**RULES AND REGULATIONS ON
THE PROHIBITION AGAINST THE
RELEASE, DISBURSEMENT, OR
EXPENDITURE OF PUBLIC FUNDS
FOR SOCIAL SERVICES AND
HOUSING-RELATED PROJECTS,
AND THE ISSUANCE OF
TREASURY WARRANTS AND
SIMILAR DEVICES IN
CONNECTION WITH THE
NOVEMBER 2, 2026 BARANGAY
AND SANGGUNIANG KABATAAN
ELECTIONS (BSKE)**

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Promulgated: August 5, 2026

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RESOLUTION No. 11265

WHEREAS, under the 1987 Constitution, the Commission on Elections (COMELEC) is mandated to enforce and administer all laws and regulations relative to the conduct of an election, plebiscite, initiative, referendum, and recall;

WHEREAS, Section 261 (v) of the Omnibus Election Code (OEC) prohibits public officials or employees, including those in the barangay and government-owned or controlled corporations and their subsidiaries, to release, disburse or expend any public funds for public works, social services, and housing-related projects during forty-five (45) days before a regular election, unless said release, disbursement, or expenditure falls within the exceptions;

NOW, THEREFORE, pursuant to the powers vested in it by the 1987 Constitution and the OEC, the COMELEC **RESOLVED**, as it hereby **RESOLVES**, to adopt the following rules and regulations to enforce the prohibitions under Section 261 (v) of the OEC:

RULE I
DEFINITION OF TERMS

SECTION 1. *Definition.* – As used in this Resolution, the term:

- a) **“Assistance to Individuals in Crisis Situation”** or **“AICS”** refers to stop-gap measure that provides financial, emotional, and psychological support to families and individuals who have experienced a crisis or unexpected life event. It can help them meet their basic needs in the form of food, transportation, medical, education and burial assistance.
- b) **“Housing-Related Projects”** refers to activities or projects undertaken by the Department of Human Settlements and Urban Development and any other office of the government performing functions similar to the said department.
- c) **“Maintenance and Other Operating Expenses”** or **“MOOE”** refers to an expenditure category or expense class for support to the operations of government agencies, such as expenses for supplies and materials, transportation and travel, utilities (water, power, etc.), and repairs, etc.
- d) **“Social Welfare and Services”** refers to the services rendered by the government to provide aid, support, or assistance to the disadvantaged, distressed or vulnerable persons or sectors of society.

RULE II

PROHIBITION AGAINST THE RELEASE, DISBURSEMENT, OR EXPENDITURE OF PUBLIC FUNDS

SECTION 2. *Social Welfare and Services Projects; Prohibition, Exemption and Period of Prohibition.* – From September 18, 2026 until November 1, 2026, the release, disbursement, or expenditure of public funds for social welfare and services projects is prohibited, except as authorized by the COMELEC.

SECTION 3. *Ayuda, Tulong Panghanapbuhay sa Ating Disadvantaged/Displaced Workers (TUPAD), Ayuda para sa Kapos ang Kita Program (AKAP), Assistance to Individuals in Crisis Situation (AICS), and Pantawid Pamilyang Pilipino Program (4Ps).* – From October 23, 2026 until November 2, 2026, the giving and distribution of *Ayuda*, TUPAD, AKAP, AICS and 4Ps shall be totally prohibited except medical and burial assistance which are normally given to qualified individuals.

SECTION 4. *Housing-Related Projects; Prohibition, Exemption and Period of Prohibition.* – From September 18, 2026 until November 1, 2026, the release, disbursement, or expenditure of public funds for housing-related projects is prohibited, except as authorized by the COMELEC.

SECTION 5. *Treasury Warrants and Similar Devices; Total Prohibition and Period of Prohibition.* – From September 18, 2026 until November 1, 2026, the issuance, use, or availment of treasury warrants or any device undertaking future delivery of money, goods or other things of value chargeable against public funds is absolutely prohibited.

RULE III EXCEPTIONS

SECTION 6. *Release, Disbursement, or Expenditure of Public Funds During Calamities or Disasters.* – The release, disbursement, or expenditure of public funds for relief or other goods to be distributed to the affected individuals and families in case of calamities or disasters does not require exemption from the COMELEC.

However, the concerned agency, office, or local government unit (LGU) shall immediately submit to the Law Department a report containing the following information:

- a) Type of assistance provided, date and location of the distribution, and the amount of public funds released, disbursed, or expended; and
- b) Certified true copy of the executive order or the local *sanggunian* resolution declaring a state of calamity in the disaster-stricken area.

SECTION 7. *MOOE; Excepted.* – MOOEs are considered normal and routine expenses incurred through day-to-day operations, and are not covered by the prohibition against the release, disbursement, or expenditure of public funds.

SECTION 8. *Salaries of Government Personnel; Excepted.* – Payments for salaries of personnel in the government, including benefits mandated by law, are excepted from the prohibitions against the release, disbursement, or expenditure of public funds; and issuance, use, or availment of treasury warrants or similar devices.

SECTION 9. *Use of Public Funds for Projects Not Covered by the Prohibition under Section 261 (v) of the OEC.* – The release, disbursement, or expenditure of public funds for projects/programs/activities (PPAs),

which are not social service and welfare projects, and housing-related projects, is allowed subject to the following conditions:

- a) The PPAs sought to be implemented during the period of forty-five (45) days before the conduct of the 2026 BSKE were established prior to the said period and duly reported to the Commission on Audit (COA) pursuant to Item 2.1 of its Circular No. 2013-004 dated January 30, 2013;
- b) The public awareness and information dissemination activities pertaining to these PPAs must conform to the guidelines provided under the said 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 to further the 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 shall not be made as a condition for the entitlement of the benefits from the PPAs; and
- e) Candidates, their spouse, 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 of cash, goods or merchandise for scholarships, assistance for burial, healthcare, calamity and other similar programs. A violation of this condition shall subject the candidates or their representatives to liability under Section 261 (o) of the OEC.

SECTION 10. *Excepted Expenditures; No Need to Request for Exception.* - For the excepted expenditures, the concerned agency, office, or LGU need not request for the issuance of certificate of exception.

RULE IV REQUEST FOR EXEMPTION

SECTION 11. *Request for Exemption; Contents.* - In order to exempt social welfare and services projects and housing-related projects from the prohibition on the release, disbursement, or expenditure of public funds, a request for exemption shall be filed providing the following information:

- a) Name of the social welfare and services projects or housing-related projects, as the case may be;
- b) Requesting agency, office, or LGU;
- c) Name, position, and authority of the person filing the request.

For requesting local chief executives, their authorities to request for exemption from their *sanggunians* shall be attached to the request.

Likewise, if the person requesting is not the head of the agency, department, or office, his or her authority to request for exemption coming from the respective heads shall be attached to the request;

- d) Purpose and period of implementation;
- e) Amount to be released, disbursed, or expended; and
- f) Active electronic mail address(es) and contact number(s).

For projects of national agencies, departments, government-owned or controlled corporations (GOCCs), or LGUs which will be implemented by their field offices, local units, or component LGUs, the requesting entity must provide an additional list identifying the implementing unit(s) and the particular project(s) to be implemented.

SECTION 12. *Use of Prescribed Forms.* – Requesting parties shall use the prescribed forms provided in this Resolution which are downloadable at www.comelec.gov.ph.

The form to be used for social welfare and services projects is attached hereto as **Annex “A”**, and **Annex “B”** for housing-related projects.

SECTION 13. *Supporting Documents; Submission and Duty to Safekeep.* – Requesting parties shall submit supporting documents when required by the COMELEC or its Law Department. Documents relevant to the request must be preserved by the requesting parties for a period of five (5) years from submission of the request.

Requesting parties are proscribed from submitting documents not required under this Resolution.

SECTION 14. *Request for Exemption; Manner of Filing.* – The request for exemption, in an originally signed hard copy, shall be filed with the Law Department. Any request filed through electronic mail shall not be acted upon.

The date of receipt by the Law Department of the request in the prescribed form shall be considered as the date of filing.

Requesting parties must keep available an editable soft copy of the duly filled out annex for immediate submission upon request by the Law Department.

SECTION 15. *Request for Exemption; Deadline.* - The deadline for filing the request for exemption shall be on **October 30, 2026**.

The late filing of the request shall result to its denial.

SECTION 16. *Request for Exemption; Fees.* - No fees shall be required for the filing of the request for exemption for social welfare and services projects and housing-related projects.

SECTION 17. *Denial of Request for Exemption.* - Any misrepresentation or false statement in the request for exemption, including the submitted supporting documents, shall be a ground for the denial of the request.

SECTION 18. *Conditions for the Grant of Exemption.* - The exemption granted is subject to the following conditions:

- a) the exemption is prospective in application;
- b) it shall not in any manner influence the conduct of the 2026 BSKE;
- c) it shall not involve the distribution of *Ayuda*, TUPAD, AKAP, AICS, and 4Ps from October 23, 2026 to November 2, 2026, except medical and burial assistances which are normally given to qualified individuals;
- d) the issuance of a certificate of exemption shall not preclude the COMELEC from investigating and prosecuting any violation of Section 261 (o) of the OEC;
- e) elective officials and/or candidates/aspirants shall not be present during the distribution of *Ayuda*, TUPAD, AKAP, AICS, and 4Ps in whatever nature or form;
- f) the requesting party shall furnish the COMELEC of the guidelines of implementation of the Department of Social Welfare and Development (DSWD) and other relevant agencies, as may be applicable; and

- g) the requesting party shall faithfully observe the guidelines by the DSWD and other relevant agencies.

SECTION 19. *Grant of Exemption.* - The grant of exemption is exclusive to the project and requesting agency, office, GOCC, or LGU.

In case an exemption for a particular project is granted to a national agency, department, GOCC, or LGU, but the same project will be implemented by its field office, local unit, or component LGU, the implementing unit need not secure another exemption from the COMELEC: *Provided*, That the project has the same source of funds: *Provided, further*, That the implementing unit and particular project to be implemented are included and identified in the request for exemption pursuant to the second paragraph of Section 11 hereof.

Any exemption granted to a national agency, department, GOCC, or LGU can only extend to the implementing unit(s) and limited to the project(s) identified in the request.

If the project has a different funding source and/or the implementing unit is not included in the request, a separate exemption must be secured from the COMELEC.

SECTION 20. *Release of Grant of Exemption.* - The certificate of exemption shall be sent to the requesting party, as follows:

- a) a scanned copy shall be sent to the electronic mail address provided; and
- b) the original copy shall be sent to the official address via registered mail. If the requesting party opts to claim the original copy at the Law Department, an authority from the head of office, agency, or LGU and valid evidence of identity must be presented and submitted by the representative.

SECTION 21. *Revocation of Exemption.* - The exemption granted may be revoked on any of the following grounds:

- a) misrepresentation or false statement in the request for exemption, including the submitted supporting documents; or
- b) violation of the conditions of the exemption.

RULE V

OPPOSITION TO THE REQUEST FOR EXEMPTION

SECTION 22. *Opposition.* - Any interested party may oppose a request for exemption by filing a verified opposition within three (3) days from the filing of the said request.

SECTION 23. *Opposition; Manner of Filing.* - The verified opposition, in four (4) hard copies, shall be filed personally before the Office of the Clerk of the Commission (OCOC).

SECTION 24. *Opposition; Docket Fees.* - No opposition shall be given due course without the payment of a filing fee in the amount of Ten Thousand Pesos (₱ 10,000.00) and legal research fee in the amount of One Hundred Pesos (₱ 100.00).

The filing fees, legal research fees, and any other fees shall be in the form of cash, manager's check, cashier's check, or postal money order to be paid before the Cash Division, Administrative Services Department of the COMELEC upon issuance of the order of payment by the OCOC.

Upon submission of proof of payment, the opposition shall be docketed as Election Matter (E.M.).

SECTION 25. *Hearing.* - The hearing on the opposition is within the jurisdiction of the Divisions of the COMELEC. The conduct of the hearing shall be summary in nature. For this purpose, the Clerk of the Commission shall:

- a) Issue relevant notices and orders;
- b) Prepare calendar of hearings;
- c) Determine compliance of the jurisdictional facts;
- d) Receive evidence and memoranda, if applicable;
- e) Prepare case folders; and
- f) Perform all other actions in furtherance of this authority.

SECTION 26. *Recommendation of the OCOC.* - After hearing, the OCOC shall immediately submit its recommendation to the Division which has jurisdiction over the case.

SECTION 27. *Period to Resolve.* – The Division shall resolve the case within three (3) days from receipt of the recommendation of the OCOC.

SECTION 28. *Motion for Reconsideration.* – The aggrieved party may file a verified motion for reconsideration within five (5) days from receipt of the resolution granting or denying the opposition on the ground that the evidence is insufficient to justify the decision or that it is contrary to law.

The motion for reconsideration shall be filed in the same manner prescribed in Section 23 of this Resolution.

The filing fee in the amount of One Thousand Pesos (₱ 1,000.00) shall be paid in the same manner as prescribed in Section 24 of this Resolution. The original copy of the official receipt shall be attached to the motion for reconsideration.

SECTION 29. *Duty of the OCOC on the Motion for Reconsideration.*
– Within twenty-four (24) hours from the filing of the motion for reconsideration, the OCOC shall submit its recommendation to the Commission *En Banc* for resolution.

SECTION 30. *Finality.* – The resolution of the Commission as a Division shall be deemed final and executory if no motion for reconsideration is filed within five (5) days from receipt of the resolution by the parties.

The resolution of the Commission *En Banc* shall be deemed final and executory within five (5) days from receipt of the resolution by the parties, unless a temporary restraining order is issued by the Supreme Court.

The OCOC shall furnish the Law Department a copy of the resolution and certificate of finality within one (1) working day from issuance.

RULE VI OTHER PROVISIONS

SECTION 31. *Conduct of Procurement Activities.* – The conduct of procurement activities during the election period shall be subject to the guidelines of the Government Procurement Policy Board.

SECTION 32. *Authority of the Law Department to Act on Requests for Exemption.* – The Law Department is authorized to receive any request for exemption, and evaluate its compliance herewith.

If compliant herewith, the Law Department shall submit its recommendation to the Chairman of the COMELEC.

Otherwise, the Law Department shall require the requesting party to comply with this Resolution by specifying the lacking requirement(s) to be submitted.

SECTION 33. *Authority of the Chairman to Approve or Disapprove the Recommendation of the Law Department.* - The Chairman of the COMELEC is authorized to approve or disapprove the recommendation of the Law Department on the request for exemption.

SECTION 34. *Implementation of Section 261 (o) of the OEC.* - The grant of exemption shall not preclude the COMELEC from investigating and prosecuting any violation of Section 261 (o) of the OEC.

SECTION 35. *Injunction.* - The Department of Budget and Management and COA, including their field offices, are hereby enjoined not to release or authorize the release of any appropriation, or to pass in audit payments or expenditures of public funds that may, directly or indirectly, be used in violation of the prohibitions in Section 261 (v) and (w) of the OEC.

All field offices of the COMELEC, including those of its deputized agencies and citizens' arms, are directed to monitor compliance herewith in their respective jurisdictions, and submit immediately to the COMELEC a written report on any violation of said provisions of the OEC.

SECTION 36. *Penalty.* - Violations of the prohibitions in Section 261 (v) and (w) of the OEC constitute election offense, and are punishable by imprisonment of not less than one (1) year but not more than six (6) years, among other penalties provided for by law.

SECTION 37. *Repealing Clause.* - Sections 401 to 403, Article XV of COMELEC Resolution No. 10924, as amended are hereby repealed. Likewise, all resolutions, orders, issuances, rules and regulations or parts thereof inconsistent herewith are hereby repealed or modified accordingly.

SECTION 38. *Effectivity.* - This Resolution shall take effect on the seventh day after its publication in at least two (2) daily newspapers of general circulation in the Philippines.

SECTION 39. *Publication and Dissemination.* - The Education and Information Department of the COMELEC shall cause the publication of this Resolution in at least two (2) daily newspapers of general circulation in the Philippines while the Information Technology Department shall cause its posting in the official website of the COMELEC.

SO ORDERED.

GEORGE ERWIN M. GARCIA
Chairman

AIMEE P. FEROLINO
Commissioner

REY E. BULAY
Commissioner

ERNESTO FERDINAND P. MACEDA, JR.
Commissioner

NELSON J. CELIS
Commissioner

MARIA NORINA S. TANGARO-CASINGAL
Commissioner

NOLI R. PIPO
Commissioner

CERTIFICATION

APPROVED for publication, August 5, 2026.


CONSUELO B. DÍOLA

Director IV
Office of the Commission Secretary

This Resolution can be verified at this number: (02) 8527-2987; and email address: comsec@comelec.gov.ph.