

BASIC : LETTER DATED MAY 2, 2008, FROM L. ATHENA GENE E. DURAN, SK FEDERATION PRESIDENT OF DUMAGUETE CITY

3rd Indorsement

May 15, 2008

Respectfully returned to Mr. Jofralito L. Lorico, Provincial Director, DILG Negros Oriental Provincial Office, the herein basic communication from Dumaguete City SK Federation President L. Athena Gene E. Duran requesting legal opinion on the allocation of expenses incurred in the conduct of SK special elections including the payment of honoraria to the members of the Board of Election Supervisors.

One of the basic legal bases in charging the expenses incurred in the conduct of the SK special elections against SK funds is RA 9340, wherein it is provided that the COMELEC appropriations in the conduct of synchronized barangay and sk elections may be augmented by an amount not exceeding 10% of the barangay funds reserved for the sangguniang kabataan. Moreover, under DILG MC 2002-205 providing for the supplemental guidelines in filling up the vacancies in the sangguniang kabataan at the barangay level, funds for purposes of calling a special election to fill existing vacancies shall be chargeable to, and taken from the ten per cent (10%) SK funds provided under Section 329 of the Local Government Code of 1991. **There is no distinction on the nature or type of the expenses** for as long as it is related to the conduct of the special election. Let it be emphasized that in the case of Alvarez et al. vs. Guingona, et al., G. R. No. 118303, January 31, 1996, the Supreme Court ruled that issuances, orders and opinions constituting executive or contemporaneous construction of a statute by an administrative agency charged with the task of interpreting and applying the same, are entitled to full respect and should be accorded great weight by the courts.

DBM Local Budget Circular No. 62 provides for, among others, the grant of honoraria as a form of compensation to government officials or employees for services rendered in addition to his regular duties and responsibilities. The creation of the BES, its composition and functions are provided for in DILG MC 2002-205. As to the amount of the honorarium to be given, it is up to the body giving it based on the principle that an honorarium is given gratuitously in appreciation of the services rendered.

PEDRO A. NOVAL, JR.
Regional Director