

**BASIC : UNDATED LETTER FROM LILA (BOHOL) SK FEDERATION  
PRESIDENT MERRY GRACE ACORDA**

**2<sup>nd</sup> Indorsement**  
April 11, 2008

Respectfully returned to Ms. Rustica Mascariñas, Provincial Director, DILG Bohol Provincial Office, the herein basic communication from Lila SK Federation President Merry Grace Acorda 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.

The municipal accountant of Lila erred in concluding that there was no legal basis in charging the expenses incurred in conduct of the SK special elections against SK funds. Foremost, there 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. 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.

On the payment of honoraria to the members of the Board of Election Supervisors, 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, but nevertheless form part of his regular duties and responsibilities. The creation of the BES, its composition and functions are provided for in DILG MC 2002-205. Again, there is legal basis in the payment of honoraria to BES members.

PEDRO A. NOVAL, JR.  
Regional Director

