

[EXECUTIVE ORDER NO. 88, January 23, 1937]

**PRESCRIBING REGULATIONS GOVERNING THE RECEIPT AND
ACCEPTANCE OF DONATIONS OF MONEY FOR THE NATIONAL
DEFENSE AND THE EXPENDITURE THEREOF**

By virtue of the provisions of Commonwealth Act Numbered Thirty-three authorizing the President to receive and accept donations of money not subject to onerous condition, made for the purpose of the National Defense or support of the Philippine Army, I, MANUEL L. QUEZON, President of the Philippines, do hereby promulgate the following regulations governing the receipt and acceptance of such donations of money and the expenditure thereof, for the information and guidance of all concerned:

1. All cashiers or collecting officers of the different Departments, Bureaus, and offices of the National Government, the Chief of Staff, the Deputy and Assistant Chief of Staff, the Provost Marshall General, Quartermasters, the Provincial Military Commanders, Philippine Army, including provincial, city, or municipal treasurers, are authorized to receive and accept donations of money for the national defense issuing therefore the regular official receipts.
2. All donation collections shall, immediately at the end of the month, be remitted to the Office of the President by treasury warrant, check, or money order accompanied by abstract, showing (1) date, (2) number of official receipt, (3) name of donor, (4) amount, and (5) purpose of donation, whether general or specific.
3. In the case, however, of organized campaign under special authority granted any government entity to solicit and receive voluntary contributions for donations by the entity concerned to the National Defense in cash or in the purchase of some particular implement of war for the use of the Philippine Army, the contributions received need not be remitted as required in paragraph two thereof, but the same may be retained and kept in deposit in the treasury of the respective entity, until the amount or quota needed is covered up when the remittance may be made to the Office of the President.
4. The donations of money so far received and those to be hereafter received shall be accounted for as a special fund which is hereby created to be known as National Defense Fund.
5. The release and expenditure of the National Defense Fund shall be made for such purpose of national defense or support of the Philippine Army as may be recommended by the Chief of Staff and approved by the President: *Provided*, that donations made for a specific purpose shall be expended or used only for that purpose.
6. Certificate of donation shall be issued by the Office of the President to any