

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

EXECUTIVE ORDER NO. 661, December 23, 1953

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/d408ec1a5abf/>

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, ELPIDIO QUIRINO, 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:

- All cashiers or collecting officers of the different Departments, bureaus and offices of the National Government; provincial, city and municipal treasurers; the Secretary of National Defense; the Chief of Staff; Commanding Officers of Major Services; the Chief of the Finance Service, AFP; the Commanders of Military Areas, Philippine Army; and Provincial Commanders of the Philippine Constabulary, are authorized to receive and accept, as the representatives of the President of the Philippines, donations of money for the national defense, issuing therefor the regular official receipts.
- All donation collections shall, immediately at the end of the month, be turned over in cash or remitted to the Office of the Secretary of National Defense 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.
- In the case, however, of organized campaigns under special authority granted any Government entity to solicit and receive voluntary contributions for donation 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 Armed Forces of the Philippines, the contributions received need not be remitted as required in paragraph two hereof, 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, in which event the remittance will be made to the Office of the Secretary of National Defense.
- The donations of money heretofore and hereafter received pursuant to Commonwealth Act No. 353 shall be kept and accounted for as a special fund, to be known as the national Defense Fund, under such rules and regulations as the Secretary of National Defense may prescribe, and subject to audit by the Auditor General or his representative pursuant to such auditing laws and regulations as are properly applicable.
- The release and expenditure of the National Defense Fund shall be made for such purposes of national defense or support of the Armed Forces of the Philippines as the Chief of Staff may direct, subject to the approval of the Secretary of National Defense: Provided, That donations made for a specific purpose shall be expended or used only for that purpose.
- Certificates of donation shall be issued by the Office of the President to any person, corporation, company, or association making donations of money in the sum of one hundred pesos or more, for a specific purpose, or otherwise, besides the regular official receipt already issued.

Executive Order No. 88 dated January 23, 1937, is hereby revoked.

Done in the City of Manila, this 23rd day of December, in the year of Our Lord, nineteen hundred and fifty-three, and of the Independence of the Philippines, the eighth.

(SGD.) ELPIDIO QUIRINO

President of the Philippines

By the President:

(SGD.) MARCIANO ROQUE

Acting Executive Secretary

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.