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MALACAÑAN PALACE  
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 391  
AUTHORIZING PROVINCIAL, CITY, AND MUNICIPAL GOVERNMENTS TO INCUR IN  
OVERDRAFTS FOR THE PAYMENT OF SALARIES OF THEIR OFFICERS AND  
EMPLOYEES AND EXPENSES FOR ESSENTIAL ACTIVITIES

Upon the recommendation of the Secretary of Finance, I, MANUEL L. QUEZON, President of the Philippines, acting under and by virtue of the powers vested in me by Commonwealth Act Numbered Six hundred seventy-one, entitled "An Act Declaring a State of Total Emergency as a Result of War Involving the Philippines and Authorizing the President to Promulgate Rules and Regulations to Meet such Emergency," do hereby authorize the provincial, city and municipal governments to incur in overdrafts in order that they may be able to pay the salaries and/or wages of their officers and employees and carry out essential activities that the President may authorize during the present emergency, and for this purpose the Provincial, City, and Municipal Treasurers may use any funds in their possession, the resulting net overdrafts in the provincial, city or municipal funds to be made coverable from the appropriations authorized under Commonwealth Act No. 670, Any national fund thus advanced shall be refunded as soon as local funds become available.

This Order shall take effect immediately.

Done at the City of Manila, this 22nd. day of December, in the year of Our Lord, nineteen hundred and forty-one, and of the Commonwealth of the Philippines, the seventh.

(SGD.) MANUEL L. QUEZON

By the President  
(SGD.) JORGE B. VARGAS  
Secretary to the President

Source: Presidential Museum and Library

Office of the President of the Philippines. (1941). *[Executive Order Nos.: 335 - 400]*. Manila: Presidential Museum and Library.