

[Act No. 2305, December 19, 1913]

**AN ACT TO MAKE THE FISCAL YEAR UNIFORM FOR ALL
BRANCHES OF THE GOVERNMENT AND COINCIDENT WITH THE
CALENDAR YEAR AND TO FIX THE TIME FOR MAKING ANNUAL
REPORTS FOR OFFICERS OF THE DIFFERENT TRANCHES OF THE
GOVERNMENT, AND FOR OTHER PURPOSES.**

By authority of the United States, be it enacted by the Philippine Legislature, that:

SECTION 1. The fiscal year of the Government of the Philippine Islands or of any branch thereof and of the government of any political division or subdivision of the Philippine Islands, shall be the period beginning with the first day of January and ending with the thirty-first day of December of each calendar year.

SEC. 2. All imports and statements covering the fiscal year heretofore required by law to be rendered annually by any officer of the Government of the Philippine Islands or of any branch thereof or of the government of any political division or subdivision of the Philippine Islands, shall be rendered as soon as practicable after the first of January of each year and shall cover the twelve months ending December the thirty-first immediately preceding. The reports rendered in January of nineteen hundred and fourteen shall cover the six months beginning July first, nineteen hundred and thirteen. Official copies of all reports and statements herein provided for shall be filed in Spanish and English by the Executive Secretary with the Philippine Legislature at the beginning of each regular session.

SEC. 3. Wherever in any public law of the Philippine Islands any word or expression is used which hitherto has been construed to mean or to refer to a fiscal year ending with the thirtieth day of June, the same shall hereafter be construed to mean or to refer to a fiscal year as hereinbefore defined, when applied to any period of twelve months after the thirty-first day of December, nineteen hundred and thirteen; and wherever the words "thirtieth day of June" appear as denoting the last day of the fiscal year, the words "thirty-first day of December" shall be considered as substituted for the same purposes of construction.

SEC. 4. The fiscal year nineteen hundred and fourteen shall terminate on December thirty-first, nineteen hundred and thirteen. The fiscal year beginning January first, nineteen hundred and fourteen, shall be known as "the new fiscal year nineteen hundred and fourteen," and thereafter fiscal years shall bear the same numbers as the calendar years.

SEC. 5. All Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed.

SEC. 6. This Act shall take effect on its passage.

Enacted, December 19, 1913.
