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required 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.

[2305-2.]

SECTION 317. *Form and Contents of Reports in General.* — The following general rules shall be observed in regard to the form and contents of annual reports:

- (a) Such report shall generally contain concise statements of the work of the Bureau or Office concerned and expenditures incurred in the prosecution of the same during the fiscal year, to which shall be added recommendations as to the future, including plans for specific work to be undertaken, if such there be.
- (b) Financial reports contained in the annual reports shall be compared and brought into agreement with the Auditor's books.

[Ex. Or. 48 (1909).]

- (c) In addition, the report shall contain in each case the matter specifically required by law or regulation to be incorporated therein.

SECTION 318. *Special Reports Required by Department Head.* — Each chief of Bureau or other officer of the Government shall make such special reports concerning the work of his Bureau or Office as may from time to time be required of him by the Governor-General or proper head of Department.

SECTION 319. *Submission of Annual Estimates.* — At least thirty days before the opening of each regular session of the Philippine Legislature, each chief of Bureau or head of Office of the Insular Government shall file with the Executive Secretary a statement of the receipts and expenditures of his Bureau or Office during the year and an estimate of the receipts and necessary expenditures thereof for the ensuing fiscal year, including any other details which the Governor-General may require.

[2386-1.]

Such reports shall be made in English and Spanish upon forms prescribed by the Executive Secretary.