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transmitted from one place to another by carrier, it shall be upon proper bill of lading or receipt from such carrier; and it shall be the duty of the consignee, or his representative, to make full notation of any evidence of loss, shortage, or damage, upon the bill of lading or receipt, before accomplishing it.

[1792-67.]

SECTION 679. *Time and Mode of Rendering Account.* — In the absence of specific provision all accountable persons shall render their accounts, submit their vouchers, and make deposits of moneys collected or held by them at such times and in such manner as shall be prescribed in the regulations of the Bureau of Audits or as the Insular Auditor may in particular cases require.

[1792-21.]

SECTION 680. *Certification of Balances by District Auditor.* — District auditors shall certify the balances arising in the accounts settled by them to the Insular Auditor and to the proper provincial and municipal or township treasurer in such form as the Insular Auditor may prescribe.

[1482-1; 1792-58.]

SECTION 681. *Auditor's Notice to Accounting Officer of Balance Shown Upon Settlement.* — The Insular Auditor shall, at convenient intervals, send an official notification in writing to each officer whose accounts have been settled in whole or in part by him, stating the balances found due thereon and certified and the charges or differences arising on such settlement by reason of disallowances, charges, or suspensions. Such statement shall be properly itemized and the reasons for disallowance, charge, or suspension of credit stated. District auditors shall perform the same duty as regards accounts audited by them. A charge or suspension which shall not be satisfactorily explained within ninety days after the deposit in the mails of notice thereof to the officer concerned shall become a disallowance, unless the Insular Auditor or proper district auditor, shall, in writing, extend the time for answer beyond ninety days.

[1792-28.]

SECTION 682. *Collection of Indebtedness Adjudicated by Auditor.* — The Insular Auditor shall, through the proper channels, supervise and procure the collection and enforcement of all debts and claims, and the restitution of all funds and property, found to be due the Government in his settlement and adjustment of accounts; and if any legal proceeding is necessary to such end, he shall request the Governor-General to authorize and direct the institution of the same.