SECTION 653. Treasurer's Responsibility for Indorsements. — The Insular Treasurer shall, during two years from the date of payment by him, be responsible for the indorsements on all warrants, and for this period shall retain them in his custody, after which they shall be filed with the Auditor.

[1792-14.]

SECTION 654. Payment of Lost Warrants. — When any check or warrant is lost, stolen, or destroyed, the issuing officer may issue a duplicate check or warrant, which shall be paid under such regulations in regard to issuance and payment and upon the execution of a bond to indemnify the Government in such amount and with such security, if any, as the Auditor and Treasurer shall jointly require.

[1792-40.]

SECTION 655. Retention of Salary for Satisfaction of Indebtedness to Government. — When any person is indebted to the Government of the Philippine Islands or Government of the United States, the Insular Auditor may direct the proper officer to withhold the payment of any money due him or his estate, the same to be applied in satisfaction of such indebtedness.

[911-1, 2; 1792-51, 52.]

## **ARTICLE VIII**

Depositaries and Depositary Accounts

SECTION 656. Appointment of Depositaries by Governor-General or Secretary of War. — The Governor-General may appoint any bank or banking institution in the Philippine Islands, and the Secretary of War any similar institution in the United States, as a depositary of the Government of the Philippine Islands, after such institution has filed sufficient evidence of its sound financial condition and has deposited, as security, either in the Insular Treasury or in the Bureau of Insular Affairs, at Washington, bonds of the United States or of the Government of the Philippine Islands or other bonds or securities satisfactory to and approved by the officer making the appointment and in such amount as shall be required by him.

[1792-38.]

SECTION 657. Reports of Depositaries to Insular Auditor — Payment of Stale or Stopped Checks. — Depositaries shall report to the Auditor at the close of each quarter, or oftener if he shall so require, and in such form as he may direct,