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*District Auditors*

SECTION 622. *Auditing Districts and Assignment of District Auditors.* — The Philippine Islands shall be divided into as many auditing districts, consisting of one or more provinces, as may from time to time be fixed by the Insular Auditor, and a District Auditor shall be assigned by him to each district so constituted.

The Insular Auditor may, as occasion requires, assign one district auditor to two or more districts, and he may withdraw any of the district auditors as the exigencies of the service may demand, or transfer them to other assignments.

[1792-55.]

SECTION 623. *Official Station of District Auditor.* — The permanent station of each district auditor shall be at such place in his district as shall be established by the Insular Auditor.

[1792-57.]

SECTION 624. *Office of District Auditor at Provincial Capital.* — It shall be the duty of the provincial board of each province to furnish the district auditor with suitable office space in the provincial building and with the necessary office supplies, furniture, and janitor service, the adequacy of which shall be determined by the Insular Auditor.

In case of the failure of a province to supply such office and service, the district auditor may, with the prior approval of the Insular Auditor, himself make such provision at the expense of the province.

[1792-56.]

SECTION 625. *Ineligibility of District Auditor for Appointment as Provincial Treasurer.* — During his tenure of office and until one full year after he ceases to be such, a district auditor shall be ineligible for permanent appointment to the office of provincial treasurer of any province within his district; and during the same period he may serve temporarily as such treasurer only by virtue of the express provision of law.

[1792-59.]

SECTION 626. *Functions and Jurisdiction of District Auditors.* — Each district auditor shall examine and settle the accounts of the provincial, municipal, township, and settlement treasurers and other officers of such branches of the