

4. The financial year shall commence on the 1st day of April and end on the 31st day of March, both of these days being included.

5. The Bank of New Zealand at Apia in Samoa (hereinafter referred to as "the bank") shall be the bank at which public moneys shall be kept.

6. Moneys shall be withdrawn from the said bank account only by cheque signed by the Treasurer and countersigned by the Administrator or by the Chief Judge of the High Court. The said bank account shall not be at any time overdrawn.

7. The Treasurer shall pay into the bank to the credit of the Samoan Treasury all public moneys received by him.

8. Public moneys shall not under any circumstances be lodged in any bank to the credit of a private account or be otherwise involved with private funds.

9. Every accounting officer shall, at such times or periods and in such manner as the Administrator directs, account for all public moneys collected, received, or expended by him.

10. Every accounting officer having the collection or receipt of public moneys shall, at such times and periods and to such extent as the Administrator directs, remit the same to the Treasurer.

11. Every accounting officer shall keep his accounts in the manner and form prescribed by the Administrator.

12. Every accounting officer having the receipt or collection of public moneys shall keep a consecutively numbered receipt-book with butt attached, in such form as may be prescribed by the Administrator, and shall give to the person paying the same a receipt therefrom.

13. The Administrator shall furnish to accounting officers such books of account, forms of receipt, and other books and forms as may be necessary for carrying out the duties of such officers.

14. The Treasurer shall keep proper books of accounts, and shall daily enter therein under appropriate headings all moneys received and disbursements made by him.

15. Immediately after the close of the financial year the accounts of the Treasurer shall be duly balanced by him; and statements under each heading showing details of receipts and expenditure shall, within one month after the close of the financial year, be furnished by him to the Administrator.

16. The Administrator shall, within two months after the close of the financial year, prepare a statement of the revenue and expenditure of the Samoan Treasury for that year, and also an estimate of the revenue and expenditure for the next financial year. Such statement and estimate shall be forthwith transmitted to the Minister of External Affairs.

17. The Treasurer shall, out of public moneys in his hands or to the credit of the bank account, pay all claims which are payable out of the Samoan Treasury and which have been approved in writing by the Administrator.

18. All claims against the Samoan Treasury shall be stated on such abstract or other form as the Administrator prescribes, and shall be certified by the officer authorized by the Administrator in that behalf. All such claims, after being approved in writing by the Administrator, shall be forwarded to the Treasurer for payment.

19. Advances by way of imprest may be made to such officers of the Samoan Public Service and for such purposes as may be approved by the Administrator. Every imprestee shall, as required by the Administrator, furnish an account of the moneys so advanced. All payments made by imprestees shall be supported by receipts, and the unexpended balance (if any) shall be paid to the Treasurer by the imprestee in accordance with the directions of the Administrator.

20. All law trust moneys shall be received by the Registrar or a Deputy Registrar of the High Court, who shall day by day pay into the bank all moneys so received by him and not paid to the persons entitled thereto, to the credit of an account to be called "the Law Trust Account of the High Court." No moneys shall be withdrawn from this account except by cheques signed by the Registrar or a Deputy Registrar.