

21. The Treasurer may at any time require that any money standing to the credit of the said law trust account shall be paid by the Registrar into the Samoan Treasury.

22. When any sum so paid into the Samoan Treasury is required for the payment of persons entitled to receive moneys from the said law trust account, the Registrar or a Deputy Registrar shall apply to the Treasurer, who shall thereupon, by cheque signed by him and countersigned by the Administrator, repay the same to the law trust account accordingly.

23. A cash-book shall be kept by the Registrar and each Deputy Registrar of the High Court, in which he shall enter all law trust moneys received or disbursed by him, under the proper dates and in the order in which they are received or disbursed.

24. All law trust moneys shall be deemed to be public moneys within the meaning of these regulations, and shall, subject to these regulations, be dealt with accordingly.

25. The Treasurer shall forthwith report to the Administrator the name of every accounting officer who fails to render any account or to remit any money in accordance with these regulations.

26. The Administrator may order that the salary or other moneys payable out of the Samoan Treasury to any accounting officer who has failed to render any account or to remit any money in accordance with these regulations shall be withheld until the account is rendered or the money remitted.

27. Any accounting officer who commits any breach of these regulations, or any error in an account returned or kept by him, shall forfeit by way of deduction from his salary or other remuneration such sum (if any) not exceeding five pounds as the Administrator in any case thinks fit to direct.

28. Any officer of the Samoan Public Service may be required by the Minister of External Affairs to provide security, for such sum and in such manner as may be thought necessary by the Minister, for the due accounting for and payment of all public moneys which come into his hands.

29. Every accounting officer, on being relieved of his duties, shall make up to date and duly transmit to the Treasurer all returns and statements required from him under these regulations, and shall hand over to the officer who relieves or succeeds him in the execution of his office all moneys, stamps, books, documents, stores, and other public property in his possession, together with a return of the same in writing signed by him, a copy of which, signed by both the outgoing and the incoming officer, shall forthwith be forwarded to the Administrator.

30. It shall be the duty of the Controller and Auditor-General from time to time, at such intervals as he deems necessary, not exceeding in any case one year, to cause an audit to be made of all accounts relating to the receipt, custody, or expenditure of public moneys.

31. It shall be the duty of all officers of the Samoan Public Service, and of all other persons whatever, to afford all such information as the Auditor may require touching any public moneys, and any person who refuses such information shall be guilty of an offence punishable by a fine not exceeding fifty pounds.

32. The Auditor shall report the result of every audit so made to the Controller and Auditor-General and also to the Administrator, who shall forthwith forward such report to the Minister.

33. The cost of every such audit, as certified by the Controller and Auditor-General, shall be paid by the Samoan Treasury.

34. If it appears to the Administrator on any such audit that—

(a.) Any accounting officer has wilfully or negligently omitted to collect or receive any public moneys;

(b.) Any public moneys have not been duly accounted for;

(c.) Any public moneys have been illegally expended; or that

(d.) There has been any deficiency or loss of public moneys through the fraud, negligence, or mistake of any officer of the Samoan Public Service,—