

(4) In fixing the amount of any such order regard shall be had to the culpability of the person against whom the order is sought and to the scale for the time being in force for the audit of the accounts of local bodies under Part XIV of the Public Revenues Act, 1926.

(5) Any such order may be made against two or more persons so as to impose a joint and several liability upon them.

REGULATION 27.—PENALTY FOR MISAPPROPRIATION OF THE PROVINCIAL PATRIOTIC FUND, ETC.

(1) If on the audit of any Patriotic Fund or on any investigation or inquiry made under these regulations it appears that any moneys or any other property real or personal subject to these regulations have been expended, applied, or used for any unauthorized purpose, the moneys or the value of such property may be recovered to the use of the Fund or of any body to which they lawfully belong by the Minister, or any person authorized in that behalf by the Minister, from the person or body by whom they were so expended, applied, or used as aforesaid as if such moneys or such value were a debt owing jointly and severally by all the defendants in the proceedings.

(2) Every person who authorizes or joins in authorizing the expenditure or application of any such moneys or other property as aforesaid for any unauthorized purpose shall be liable on summary conviction to a fine of £100.

(3) In any proceedings under this regulation it shall be a good defence if the defendant proves—

- (a) That the moneys or other property were expended or applied—
 - (i) Without his knowledge ;
 - (ii) If with his knowledge, then against his protest made at or before the time when the expenditure or application was authorized ; or
- (b) That, in being a party to the authorization of any such expenditure or application, he acted in good faith and with the written advice of a solicitor.

PART V.—PATRIOTIC PURPOSES AND AUTHORIZED COLLECTORS.

REGULATION 28.—APPROVAL OF PATRIOTIC PURPOSES.

(1) The Minister may from time to time by notice in the *Gazette* declare any patriotic purpose to be an approved patriotic purpose under these regulations.

(2) Any such declaration may apply generally to the National Patriotic Fund and all Provincial Funds or be limited to any Fund or Funds specified in such declaration, and any such declaration may at any time in like manner be revoked.

(3) Any Provincial Council desiring approval of any patriotic purpose in connection with its Fund which is not covered by any declaration applying generally as aforesaid shall make application to the Minister in writing for a declaration by the Minister in that behalf, and the Minister may in his discretion grant or refuse such application, or grant the same subject to such conditions as he thinks fit to impose, and may, in any case before granting such approval, require the Council to furnish him with such particulars and information as he thinks fit to enable him to satisfy himself as to the necessity or the desirability of such approval.