

40. In respect of fines or penalties collected by means of stamps on behalf of local authorities, a return of the same shall be prepared and sent to the Treasury immediately after the last day of each quarter. Such return shall include all moneys payable to local authorities which have been received in stamps during the previous three months.

41. In the case of any county in which the whole of the Counties Act, 1908, is not in force, moneys payable to the county are to be paid into the Public Account in accordance with section 196 of the Counties Act, 1908.

42. All such receipts and payments shall be entered in the Cash-book of the Receiver in the proper columns, and shall be supported by vouchers; and the Receiver shall transmit periodically to the local authority concerned a statement showing in detail the several sums collected on its behalf during the period.

DEPOSITS.

Deposits on Account of Revenue.

43. Every Receiver who receives money by way of deposit on account of revenue shall pay all such moneys day by day into the bank to a separate account in his own name, to be called "The Deposit Account of the [*Naming his office*]." The Receiver shall give to the depositor a receipt in the form set forth in the Third Schedule hereto, and he shall obtain from the bank a receipt in the form in the Fourth Schedule hereto, and also an acknowledgment of the same in a bank pass-book, or in such form as the Treasury may require.

44. The Receiver shall make payments out of his Deposit Account by cheque only, countersigned by such public officer as the Receiver-General directs and notifies to the bank.

45. As soon as the transaction on account of which a deposit was made is completed the Receiver shall return the deposit, or balance of the deposit, to the depositor, who shall give up his deposit receipt for the same, receipted on the proper place in the form. If such deposit receipt is lost, the depositor shall give a receipt for the amount refunded to him.

46. Deposits unclaimed for more than one year after becoming payable to the depositor are to be paid into the Public Account.

47. Whenever any deposit, or part of a deposit, becomes transferable to revenue, the Receiver shall pay the amount into the Public Account, and shall pass it through his revenue Cash-book as moneys received in the ordinary way.

48. As often as the balance at credit of the Receiver's Deposit Account exceeds the sum of £100, the Receiver shall, unless otherwise directed by the Receiver-General, pay the amount in excess of that sum to the bank for credit of the Receiver-General's Deposit Account at Wellington, and shall obtain from the bank a receipt in the form in the Fifth Schedule hereto, which he shall forthwith forward to the Receiver-General together with a memorandum of advice of the lodgment.

49. Regulations 47 and 48 shall not apply to deposits for Customs duties, or income tax, which the Receiver shall in every case repay to the depositor upon payment of the duties on account of which the deposit was made.

50. If the balance at credit of the Receiver's Deposit Account is at any time insufficient to meet immediate claims thereon, the Receiver shall apply to the Receiver-General for such sum as may be necessary to meet requirements.

51. Every Receiver who receives money by way of deposit shall keep a separate Cash-book, to be called the Receiver's Deposit Cash-book, in the form in the Sixth Schedule hereto, in which he shall enter on the debit side, under the proper date, in the order in which he receives it, every sum deposited with him, carrying out the totals of daily payments into the bank; and he shall enter on the credit side, in the order of payment, the sums paid to depositors or others, to the Receiver-General's Deposit Account, or to the Public Account, carrying out the daily totals of such payments.

52. Entries in the Deposit Cash-book of all sums received shall be numbered consecutively from 1 upwards; and on repayment of any deposit, or any part thereof, the number thereof shall be entered in the proper column on the credit side of the Cash-book.

53. Every Receiver shall balance his Deposit Cash-book at the close of business on the last day of each accounting period, and shall