

by the first mail thereafter, transmit to the Receiver-General a copy of so much of it as he has not previously sent, accompanied by a bank or other receipt for each sum paid. He shall also transmit therewith a certificate by the bank of the balance of his Deposit Account in the form in the Sixth Schedule hereto, together with the certificate in the form in the same schedule that the statement of account is complete and correct.

54. If during any period no deposits are received or refunded, the Receiver shall forward to the Receiver-General a "Nil" return.

55. In cases in which there is no bank in the neighbourhood of the Receiver, the deposits shall be dealt with as the Receiver-General may direct, and the balance of such deposits shall be ascertained and certified in such manner as the Receiver-General may further direct, and the Receiver will be instructed to modify the form of the certificate in the Deposit Cash-book accordingly.

*Deposits with Receivers of Land and Gold Revenue for Surveys.*

56. When any survey in respect of which deposits are received is completed, the Chief Surveyor of the district shall forward to the Receiver a voucher certified in the following manner—viz. :—

(a.) In cases where the survey is made by the permanent staff of the Lands and Survey Department—in favour of the Public Account.

(b.) In cases where the survey is made by some surveyor specially employed for the purpose—in favour of the person so employed.

On these vouchers the Receiver shall note the amount and the date of receipt of each deposit, and shall forthwith pay them out of his Deposit Account either to the Public Account or to the surveyor entitled, as the case may require. Any balance repayable to the depositor the Receiver shall thereupon refund to him.

*Deposits with Tenders on account of Contracts.*

57. Every deposit on account of a contract shall be made, unless otherwise specially provided by the conditions of the contract, by a banker's cheque on some bank nearest to the place at which the tenders are appointed to be received, or by a cheque marked by the banker on whom it is drawn as good for thirty days, and must be "crossed" in favour of the Receiver-General's Deposit Account.

58. The cheques shall be retained in the custody of the Receiver until the tenders are pronounced upon, when those of unaccepted tenderers shall be returned to them, and the cheque lodged with the accepted tender shall be immediately paid to the bank for credit of the Receiver-General's Deposit Account at Wellington, and the Receiver shall post to the Receiver-General a memorandum of particulars, together with the bank receipt. If there is no branch of the bank in the town in which the tenders are received the cheque shall be sent by registered letter to the Receiver-General, together with a memorandum of particulars.

59. Deposits in the custody of the Receiver-General, when returnable to depositors, shall be refunded on the certificate of the head of the Department. In all cases of refund a receipt for the same shall be given by the depositor.

60. In all cases the deposits received shall be brought on charge in the Deposit Cash-book of the Receiver, who shall take credit for the amounts refunded to depositors, or paid to the Receiver-General's Deposit Account or to the Public Account.

61. Whenever any deposit becomes forfeited the amount, if in the custody of the Receiver, shall be paid to the Public Account. a bank receipt for the payment and a memorandum of particulars being transmitted to the Receiver-General. If any such deposit is in the custody of the Receiver-General, a notification of the forfeiture shall be forwarded to his office, in order that the amount may be transferred to the Public Account.

62. The Deposit Cash-book shall be made up on the last day of each accounting period, or at such longer intervals, not exceeding one calendar month, as the Receiver-General may direct, and a copy or abstract on the form provided for the purpose shall be posted to the Receiver-General, supported by the bank receipts and the receipts of the depositors for all sums refunded. If no deposit is received or refunded during any accounting period, a "Nil" return shall be forwarded.