

63. The balance in the custody of the Receiver shall be supported by a statement, to be furnished every accounting period, with the copy or abstract of the Deposit Cash-book.

Law Trust-moneys.

64. Every officer receiving law trust-moneys shall keep a Law Trust Cash-book in the form in the Seventh Schedule hereto. Under the head of "Receipts" he shall enter all such moneys coming into his hands under the proper date and in the order in which they are received, each entry being supported by a receipt in the form in the Eighth Schedule hereto, and duly certified.

65. The Receiver shall day by day pay all moneys as above received before the close of business, and which have not been paid to the persons entitled to receive them, into the bank to credit of an account in his name, called "The Law Trust Account of the [Naming the Court]." Any moneys received after bank hours shall be lodged in the bank on the following day.

66. Where an officer holds appointment under more than one Court he shall keep a Law Trust Cash-book and a Law Trust Account at the bank for each Court separately, or for all the Courts in one, as the Receiver-General may direct.

67. All sums disbursed shall be entered on the date and in the order of payment, and every such entry shall be vouched for by a receipt in the form in the Ninth Schedule hereto.

Regulation 46 shall apply to law trust-moneys.

68. The Law Trust Cash-book shall be made up at the close of business at the end of each accounting period, or at such longer intervals, not exceeding one calendar month, as the Receiver-General may direct, and the balance, if any, carried forward to the succeeding period. The balance must be stated so as to show the amount in the bank, the amount of unrepresented cheques, and the moneys received after bank hours.

69. Every officer shall, by the first mail leaving after each accounting period, post to the Receiver-General a carbon copy, or abstract of so much of his Law Trust Cash-book as he has not previously sent, and shall transmit therewith a certificate by the bank of the balance at credit of his account, a statement in the form set forth in the Seventh Schedule hereto, the vouchers for the receipts and disbursements of the period, and a list of the unrepresented cheques. If there have been no transactions during the period a "Nil" return shall be forwarded.

70. The Receiver-General may at any time require that any sum of money which has been paid into a Law Trust Account shall be paid into the Receiver-General's Deposit Account, and the Receiver shall, when so directed, pay the amount 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.

71. Whenever any sum of money in the Receiver-General's Deposit Account is required for payment to the person entitled thereto, the Receiver shall apply to the Receiver-General, who will thereupon repay the amount so required to credit of the Receiver's Law Trust Account.

Receivers' Deposit Accounts.

72. The Receiver-General shall forward to the Audit Office day by day all copies of Receivers' Deposit Cash-books received by him, together with the vouchers in support thereof.

III. EXPENDITURE.

GENERAL.

73. All claims on the Government must be entered on the voucher forms required by the Treasury, and, after being certified by the officer authorized to do so, must be sent by him in duplicate in the form approved by the Paymaster-General to the permanent head of the Department on account of which the expenditure is incurred. Provided that claims for expenditure not exceeding such amount as may be authorized by the Paymaster-General from time to time, and which do not require to be pre-audited, may be paid locally through the Post Office on the certificate of a duly authorized certifying officer.