

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 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. *The amount at credit of the Receiver-General's Deposit Account must be shown, and details of the deposits represented by the total must be furnished with the copy of cash-book unless the Receiver-General directs otherwise.*

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 *have been dealt with*, 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.