

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.

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 called "The Law Trust Account of the [Naming his office and 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.