

22. Public moneys shall not under any circumstances be lodged in any bank to the credit of a private account or be involved with private funds. Provided, however, that this regulation shall not be deemed to include personal advances against travelling allowances or expenses.

*Cash Book and Accounting Periods.*

23. The cash-book to be kept by Receivers shall be in the form approved by and printed under the authority of the Treasury, and the Receiver shall enter therein in the order of date the amount of his collections and the manner of their disposal.

24. The accounting periods of each month for the balancing of cash-books shall be as follows: First period, from the 1st to the 7th, inclusive; second period, from the 8th to the 15th, inclusive; third period, from the 16th to the 23rd, inclusive; fourth period, from the 24th to the last day of the month, inclusive: Provided that the Treasury may authorize other periods for accounting, but no period shall exceed one calendar month.

25. Immediately after bank hours, at the expiration of each accounting period, every Receiver shall balance his Cash-book. Moneys received after bank hours shall be entered under the total of receipts as balanced, with the heading "Received after bank hours," and at the close of business on the last day of each accounting period the Cash-book shall be again balanced by showing such receipts as "Balance in hand carried to next account," in which account, under the proper headings, the amount brought forward will form the first item of receipt.

*Receivers' Returns.*

26. The copy or abstract of his cash-book, required by section 36 of the Public Revenues Act to be forwarded by every Receiver, shall be posted to the Receiver-General, or such other officer as he directs, by the first mail leaving after the last day of each accounting period. The copy or abstract shall be accompanied by a certificate in such form as the Receiver-General directs.

27. If no money has been received in any accounting period, the Receiver shall forward a duly certified "Nil" return.

28. In cases in which a Receiver, in lieu of salary, is authorized to retain fees received by him, he shall make up his cash-book to the close of business on the last day of each calendar month, and forward to the Receiver-General, or to such officer as the Receiver-General directs, a copy of so much thereof as he has not previously sent, accompanied by a salary abstract, properly certified and receipted, for the amount of fees retained by him during the month for which he is accounting.

*Deposits: General.*

29. Subject to the following provisions of these regulations, moneys received by way of deposit on public account or otherwise shall be dealt with in the manner provided in the case of the collection of other public moneys, and the provisions hereinbefore set out shall, with the necessary modifications, apply.

30. In lieu of paying any such deposits into the Public or other Government Account, the Receiver shall pay them into a separate account at the bank to be called "The Deposit Account of the [Naming his office]" or, in the case of law trust moneys, "The Law Trust Account of the [naming his office and Court]."

31. In cases in which there is no branch of the bank in the vicinity of the Receiver's office, 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.

32. In respect of all moneys received by him by way of deposit, the Receiver shall keep a separate cash-book to be known as the Receiver's Deposit Cash-book or, in the case of law trust moneys, the Law Trust Cash-book. Such cash-books shall be in the form approved by and printed under the authority of the Treasury. The Receiver shall enter in the appropriate cash-book, in order of date and numbered consecutively, the deposits received and the manner of their disposal.

33. When deposits are to be paid out to the persons entitled payments shall be made by cheque by the Receiver from his Deposit Account or Law Trust Account, as the case may be. The Receiver-