

General may require the cheque to be countersigned by some other public officer named by him, the name of such officer being notified to the bank :

Provided that the Receiver-General may, either generally or in particular cases, allow certain payments to be made by the Receiver in cash.

34. As often as the balance at credit of a Receiver's Deposit or Law Trust Account, as the case may be, exceeds the sum of £100, or such lesser sum as the Receiver-General may direct, the Receiver shall, unless otherwise directed by the Receiver-General, pay the amount in excess of that sum 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 approved by and printed under the authority of the Receiver-General, which he shall forthwith forward to the Receiver-General together with a memorandum of advice of the lodgment :

Provided that this regulation shall not apply to deposits for Customs duties, or income-tax, which the Receiver shall in every case repay to the depositor upon payment of the duties or tax on account of which the deposit was made.

35. Whenever any deposit, or part of a deposit, becomes transferable to revenue, or is unclaimed for more than one year after becoming repayable, the Receiver shall pay the amount into the Public Account.

36. As soon as the transaction on account of which a deposit was made is completed the Receiver shall return the deposit or balance of the deposit to the depositor. The depositor shall give a receipt for the amount refunded to him.

37. If the balance at credit of a Receiver's Deposit Account or Law Trust 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. Such sum when received shall be passed through the Deposit or Law Trust Account Cash-book, and the official receipt forwarded to the Receiver-General.

38. When forwarding to the Receiver-General in compliance with the Public Revenues Act and these regulations a copy or abstract of his Deposit Cash-book or Law Trust Cash-book, as the case may be, the Receiver shall also forward a bank or other receipt for each sum paid by him and a certificate by the bank in the form approved by the Receiver-General of the balance in his Deposit Account. A list of unpresented cheques must also be sent with the copy or abstract of the cash-book. A " Nil " return shall be made if no deposits are received or refunded.

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

*Deposits for Surveys : Special Provisions.*

40. 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 thereto, as the case may require. Any balance repayable to the depositor shall thereupon be refunded to him by the Receiver.

*Deposits with Tenders : Special Provisions.*

41. 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. Every cheque must be " crossed " in favour of the Receiver-General's Deposit Account.