

42. The cheque 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.

43. A record shall be kept of all cheques received as deposits on account of contracts. The record shall show the contract concerned, name of tenderer, amount of cheque, date received, and date returned. An acknowledgment of the return of a cheque shall be obtained from the tenderer and filed in support of the entry in the record.

44. Deposits in the custody of the Receiver-General, when returnable to depositors, shall be refunded on the certificate of the Permanent Head of the Department concerned, or of any other responsible officer nominated by the Permanent Head. In all cases of refund a receipt for the same shall be given by the Depositor.

45. Whenever any deposit becomes forfeited, a notification of the forfeiture shall be forwarded to the Receiver-General, in order that the amount may be transferred to the Public Account.

*Law Trust Moneys: Special Provisions.*

46. 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 Courts in one, as the the Receiver-General may direct.

*Investment of Deposits.*

47. The Receiver-General may at any time pay out of the Receiver-General's Deposit Account into the Public Account to the credit of Deposits Account for investment such sums as, in his opinion, are not immediately required, and all sums so paid shall be forthwith invested by the Treasury in any securities in which balances of the Public Account may be lawfully invested. Such investments shall be selected by the Receiver-General and shall be held for and on behalf of the Receiver-General's Deposit Account; and such investments and the proceeds thereof shall be dealt with as the Receiver-General directs; and shall be repaid to the Receiver-General's Deposit Account as and when required by him.

PART III.

PAYMENT OF MONEYS.

*Certifying and Approving Officers.*

48. The Permanent Heads of Departments shall notify to the Treasury the names of those officers whom it is desired to have recognized as certifying officers in connection with payments of public moneys to be made on behalf of their Departments. Any communication to or other step taken through Treasury preparatory to any officer so acting shall be deemed to be due notification.

49. The expenditure of public moneys on behalf of a Department shall be approved by the Permanent Head of such Department, or the officer for the time being acting in that capacity, or by any such other officer as may be appointed in that behalf by the Minister in Charge of the Department. The Permanent Head of the Department shall notify the Treasury of any such appointment.

50. *A certifying officer may also be an approving officer, but shall not act in the dual capacity in respect of any one claim unless specially authorized to do so by the Paymaster-General.*

51. Officers certifying to vouchers will be held responsible that the expenditure has been properly authorized, that the service has been rendered to the State, that the price is reasonable or in accordance with contract, and that the account is true and correct in every particular. Claims for stores must be accompanied by a copy of the purchase order, and must be certified by the Storekeeper or officer responsible for their custody to the effect that the Departmental Stores Rules and the Treasury Regulations have been complied with.

52. Officers certifying to vouchers will be responsible that all rates and computations are carefully checked, and are liable to be surcharged with the amount of any deficiency or loss resulting from error of calculation.