

**197. Accounting by Official Receiver**

- (1) Where a liquidator is appointed by the court in a winding up by the court, the Official Receiver shall account to the liquidator.
- (2) If the liquidator is dissatisfied with the account or any part thereof, he may report the matter to the court, which shall take such action (if any) thereon as it may deem expedient.
- (3) The provisions of these rules as to liquidators and their accounts shall not apply to the Official Receiver when he is liquidator, but he shall account in such manner as the court may from time to time direct.