

## COLLECTORS AND ACCOUNTANTS.

26. Before any officer entrusted by the Council with the custody or control of moneys enters on the duties of his office, the Council shall take such sufficient security from him for the faithful execution of his duties as it thinks fit.

27. Every person receiving any moneys belonging to or on account of the Corporation of the borough (hereinafter referred to as "a Collector") shall, at such times as the Council directs, pay all moneys so received by him into the bank to the proper account of the District Fund; and shall in any case on the Saturday in each week pay into the bank all such moneys then in his hands.

28. The bank shall give receipts for all moneys so paid in, and such receipts shall be a sufficient discharge to the Collector for the amount named therein.

29. Every Collector shall, once at least in each week, give to the Treasurer a list of all moneys collected by him, showing by whom they were paid and the number of the receipt given by the Collector, as provided in the next succeeding regulation. Every such list shall be accompanied by the receipt of the bank for those moneys.

30. (1.) Every Collector shall give to every person paying rates, rents, tolls, or any other moneys belonging to the Council, a receipt for the same, in such form as the Council provides.

(2.) Forms of receipts shall be supplied to the Collector, numbered with consecutive numbers; and the Collector shall account for the use of all such forms, and shall append to the list mentioned in the last preceding regulation the number of the receipt which he has given to each person from whom he has received money.

(3.) Such receipts are exempt from stamp duty.

31. Every Collector shall from time to time, as directed, make a return to the Council of the names of all persons who have neglected or refused to pay any rates or other moneys due by them.

32. Every person in whose hands any money is placed for expenditure on behalf of the Council shall render full and faithful accounts of the expenditure of all such moneys, at such times and in such manner, and supported by such vouchers, as the Council directs, and shall pay over the balance of any such moneys in his hands to any person appointed by the Council to receive the same on demand.

33. If any moneys belonging to the Corporation appear at any time to be lying in the hands of any person, and not to be duly accounted for, such moneys shall be deemed to be a debt due by that person to the Corporation, and may be recovered by any person authorized by the Council in that behalf, together with full costs of suit, in any Court of competent jurisdiction.

## ACCOUNTS AND BALANCE-SHEET.

34. The Treasurer shall, within fifteen days after the 31st day of March in every year, prepare a balance-sheet of the District Fund, showing, under such heads as the Audit Office requires, an abstract of the receipts and expenditure of the General Account, and of each of the separate accounts kept in accordance with section 111 of the said Act, during the year ending on the said 31st day of March, together with the statements following:—

(a.) A statement of the whole assets and liabilities of the Corporation upon the said 31st day of March, exclusive of the public debt and sinking funds:

(b.) A statement of the public debt of the Corporation, showing the total debt outstanding under the head of each loan raised, and the sinking fund in the hands of the Commissioners to provide for the repayment of each such loan:

(c.) A statement of the reserves and other real estate belonging to the Corporation, showing the terms and rent for which any parts thereof are let on lease or otherwise, and the amounts of the rents in arrear in each case:

(d.) A statement—

(i.) Of the amount of each rate struck or recurring for the year ending on the said 31st day of March, the amount thereof collected, and the amount outstanding at the end of the year, as shown by the rate-book;

(ii.) Of the amount outstanding at the beginning of that year of each rate struck or recurring for previous years, the amount thereof collected during the year, the amount written off during the year by order of the Council, and the amount outstanding at the end of the year.

35. An officer authorized by the Controller and Auditor-General may attend at the office of the Council at any time for the purpose of examining the books and documents up to the date of his visit.

36. As soon as possible after the annual audit the Audit Office shall certify to the correctness of such balance-sheet and statements, either wholly or with such exceptions as are thought fit, and shall send the same so certified to the Council on or before the 30th day of April, or as soon thereafter as possible; and the Council shall forthwith publish the same in the borough, together with the report of the Audit Office thereon.

37. Publication of the balance-sheet and statements, and the report of the Audit Office thereon, may be made in the manner following:—

(a.) The said balance-sheet and statements, together with the report of the Audit Office thereon, shall be printed, and a copy shall be posted free of charge to any rate-payer making application for the same.

(b.) Copies thereof shall be deposited for public inspection during office hours at the office of the Council for a specified period, not being less than thirty days.

(c.) A notice to the above effect shall be published at least four times in one or more newspapers circulating in the borough.

(d.) A copy of the balance-sheet shall, as soon as printed, be forwarded to the Controller and Auditor-General.