38. (1.) Within fourteen days after the certificate is received from the Audit Office the Council shall hold a special meeting for considering such balance-sheet and statements, and the report of the Audit Office; and, if it thinks that the balance-sheet fails to show fully and truly all the dealings with the borough funds, may make such alterations therein, not being contrary to the report of the Audit Office or to the provisions of the said Act, as it thinks fit, and shall finally settle the same.

(2.) The Mayor shall sign the balance-sheet so settled, which, when so signed, shall be deemed to be the true accounts of the borough for all purposes. 39. (1.) The Commissioners of Sinking Funds shall, within fifteen days after the 31st day of

39. (1.) The Commissioners of Sinking Funds shall, within fifteen days after the 31st day of March in every year, prepare a balance-sheet showing in respect of each loan the transactions during that year, and also a statement in respect of each loan of the sinking funds in the hands of the Commissioners, and the securities in which those funds are invested at the end of the year. Such balance-sheet and statement shall be certified by the Controller and Auditor-General.

(2.) Such balance-sheet and statement shall be signed by the Commissioners, and clauses 35, 36, and 37 of these regulations shall, with the necessary modifications, apply thereto.

40. (1.) The Council shall, on or before the 30th day of June in each year, cause to be prepared and sent to the Minister of Finance a copy of the balance-sheet as signed by the Mayor for the year ending on the 31st day of March previous, together with such other accounts and particulars as the Minister of Finance directs.

(2.) The Minister of Finance shall lay such accounts and particulars before Parliament within ten days after he has received the same, if Parliament is in session, and, if not, then within ten days after its first meeting at the next session thereof.

TRAVELLING-EXPENSES.

41. (1.) The Council may out of its District Fund reimburse to the Mayor and to every Councillor the actual travelling-expenses incurred by him in travelling a distance exceeding three miles (counting one way only) to attend to any business of the Council to which he has been authorized by the Council to attend.

(2.) No expenses incurred in travelling for the purpose of attending any meeting of the Council or any committee thereof shall be reimbursed to any Councillor.

PETITIONS.

42. The following provisions shall apply to all petitions made under the said Act, whether to the Governor-General or to the Council :---

- (a.) Except in cases where it is otherwise expressly provided, every petition shall be signed by at least three-fifths of the electors of the borough if the subject-matter thereof relates to the entire borough, or by at least three-fifths of the electors of such ward or wards of the borough as may be affected by the subject-matter of the petition.

"I, A. B., of , do hereby declare that the signatures affixed to the above petition, initialled by me [or which I have marked (describing the mark)] are the genuine signatures of the persons whose signatures they purport to be, and that those persons are electors of the [Name the district].

"A.B."

BRIDGES AND FERRIES.

43. Tolls payable at any bridge or ferry under sections 207 to 212 of the said Act may be leased in manner and subject to the terms and conditions following :---

(a.) The letting shall be for a period not exceeding one year.

- (b.) The letting shall be by public auction or sealed tenders, after due public notice given.
- (c.) Security to the satisfaction of the Council shall be given for the rent to be paid.
- (d.) The scale of tolls shall not be altered during the lease without the consent of the lessee, except on payment of compensation.
- (e.) The lessee, or any person appointed by him in writing, shall be deemed to be a Collector appointed by the Council.

44. If any person refuses to pay a toll for which he is liable the Collector may seize and distrain any cattle or vehicle in respect of which such toll is payable, or any goods carried in such vehicle or on such cattle.

45. If such toll, with reasonable charges for the seizure and distress and for the maintenance of such cattle, is not paid within four days, the Collector may sell such cattle, vehicle, or goods by public auction, and apply the proceeds of the sale in payment of such toll and charges, and shall pay the residue, if any, to the owner on demand.

46. Instead of making such seizure and distress, the Collector may recover from any person refusing to pay a toll for which he is liable the amount of such toll, with such compensation for loss of time in recovering the same as the Court thinks fit.

47. Every person is liable to a fine not exceeding £5 who-

- (a.) Leaves a road and returns thereto within 300 yards on either side of the toll-gate with intent to evade paying toll;
- (b.) Hires or plies for hire in any boat or punt across a river, stream, or creek within half a mile in a straight line from any public ferry in working-order, or bridge open for traffic across the same, at which tolls are payable.