

being the property for the time being under the control of Government and may do all things necessary for improvement, maintenance and repair thereof, and in particular may lay out and make new roads and streets and construct new bridges and culverts.

72. The Administrator may entrust the Island Council with the execution, maintenance or repair of any work or the management of any institution on behalf of the Government or local authority:

Transfer of any work or institution to Island Council.

Provided that the funds necessary for the execution or repair of the work or the management of the institution so entrusted to the Island Council shall be placed at the disposal of the Island Council by the Administrator or such local authority.

73. Every contract or agreement entered into by an Island Council shall be in writing and shall be signed by the Chief Captain, Executive Officer and by one other member of the Island Council and sealed with the common seal of the Island Council.

Execution of contract.

74. (1) There shall be an Island Council Fund for each Island Council for crediting moneys by or on behalf of the Island Council or for withdrawal of such moneys therefrom.

Island Council Fund.

(2) The following shall be credited to and form part of Island Council Fund, namely:—

- (a) the proceeds of any tax or fee imposed under section 75;
- (b) the contribution made by the Government or any local authority or person;
- (c) all sums ordered by any authority or court to be credited to the Island Council Fund;
- (d) the income from securities in which the Island Council Fund is invested;
- (e) the share in the collection of land revenue or other duties of the Government;
- (f) all sums received by way of loans or gift;
- (g) the income derived from fisheries under the management of the Island Council;
- (h) the income from or proceeds of any property of the Island Council;
- (i) the sale proceeds of all dust, dirt, dung or refuse collected by the employees of the Island Council;
- (j) sums assigned to the Island Council Fund by any general or special order of the Administrator;
- (k) all sums received in aid of or for expenditure on any institution or service maintained or financed from the Island Council Fund or managed by the Island Council; and
- (l) grant-in-aid from the Consolidated Fund of India.

(3) The amount of the Island Council Fund shall be applied subject to provisions and for the purposes of this Regulation and shall be kept in such custody as may be prescribed.

75. (1) The Island Council shall levy, collect, assess and appropriate the following taxes, duties, tolls, cess and fees in accordance with the procedure and subject to such limit as may be prescribed, namely:—

Levy of taxes, duties, etc.

- (a) toll on persons, vehicles or animals of any class at any toll bar established by it on any road other than a *kutch* road or any bridge vested in it or under its management;
- (b) toll in respect of any ferry established by it or under its management;
- (c) fees on the registration of vehicles;
- (d) a fee for providing sanitary arrangements at such places of worship or pilgrimage, fairs and *melas* within its jurisdiction;