

80. Every Island Council shall maintain accounts of its receipts and expenditure in such manner as may be prescribed. Accounts.

81. (1) Every Island Council shall at such time and in such manner as may be prescribed prepare in each financial year a budget of its estimated receipts and disbursements for the following financial year and submit the budget to the Deputy Commissioner. Budget of the Island Council.

(2) The Deputy Commissioner shall, within thirty days either approve the budget or return it to the Island Council for such modifications as he may direct.

(3) If any modifications are made under sub-section (2), the budget shall be re-submitted to the Deputy Commissioner within fifteen days.

(4) No expenditure shall be incurred unless the budget is approved or deemed to have been approved by the Deputy Commissioner:

Provided that if the Deputy Commissioner fails to convey his approval within thirty days of submission or re-submission, the budget shall be deemed to have been approved.

(5) The Island Council may prepare in each financial year a supplementary estimate providing for any modification of its budget and may submit it to the Deputy Commissioner for approval within such period and in such manner as may be prescribed.

82. (1) The accounts of every Island Council shall be audited annually by such authority and in such manner as may be prescribed. Audit.

(2) It shall be the responsibility of the Deputy Commissioner to ensure that the annual Audit is carried out in such manner as may be prescribed.

(3) The Deputy Commissioner may, after considering the report and after making such further enquiry as he may consider necessary, order for dropping any item from the report which appears to him contrary to law and surcharge the same on the person making or authorising the illegal payment, and shall —

(a) if such person is a member of the Island Council, proceed against him in the manner specified in sub-sections (2) and (3) of section 87; and

(b) if such person is not a member of the Island Council, obtain the explanation of the person and direct such person to pay to the Island Council the amount surcharged within a specified period and if the amount is not paid within the specified period, the Deputy Commissioner shall cause it to be recovered in such manner as may be prescribed.

(4) Any person aggrieved by an order of the Deputy Commissioner under sub-section (3) may, within thirty days of the date of the order, prefer an appeal to the Secretary, Tribal Welfare.

83. (1) Every Island Council shall submit annually to the Deputy Commissioner a report on the administration of the Island Council during the previous financial year within three months of the close of the previous financial year. Administration Report.

(2) The report shall be prepared by the Chief Captain and after it is approved by the Island Council, shall be forwarded to the Deputy Commissioner with a copy of the resolution of the Island Council thereon.

84. The Deputy Commissioner or Assistant Commissioner shall have power to call for — Power to call for proceedings.

(i) any extract from the proceedings of an Island Council or any book, record, correspondence or document in possession of or under control of an Island Council;

(ii) any return, plan, estimate, statement, account or report, for the purpose of inspection or examination.