

(d) public sewers, drains, drainage works, tunnels and culverts and things appertaining thereto and other conservancy works;

(e) Sewerage, rubbish and offensive matters deposited on streets or collected by the Island Council from streets, latrines, urinals, sewers, cesspools and other places; and

(f) public lamps, lamp posts and apparatus connected therewith or appertaining thereto.

(2) All markets and fairs or such portion thereof as are held upon public land shall be managed and regulated by the Island Council, and dues levied or imposed in respect thereof shall be credited to the Island Council.

Lease of
collection of fees
etc.

78. It shall be lawful for an Island Council to lease by public auction or private contract the collection of any fee on markets and bazaars, if any such fee is imposed under section 75.

Recovery of tax
and other dues.

79. (1) When any tax or fee or other sum due to an Island Council has become payable, the Island Council shall, with the least practicable delay, send or cause to be sent to the person liable for the payment thereof a demand notice in the prescribed form for the amount due from him and require him to pay the amount within thirty days from the date of such notice.

(2) Every notice of demand under sub-section (1) shall be served in such manner as may be prescribed.

(3) If sum for which a notice of demand has been served is not paid within thirty days from the date of such notice, the Island Council may apply to the Assistant Commissioner concerned for its recovery in such manner as may be prescribed.

Accounts.

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

Budget of the
Island Council.

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.

(2) The Deputy Commissioner shall, within 30 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 15 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 30 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.

Audit.

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

(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 authorizing the illegal payment, and shall –