

82. (1) The accounts of every Island Council shall be audited annually 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, disallow any item which appears to him contrary to law and surcharge the same on the person making or authorizing 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 subsection (3) may, within thirty days of the date of the order, prefer an appeal to the Secretary Tribal Welfare.	Audit.
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. (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.	Administration Report