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- (ii) The audit shall be carried out by the Assistant. Commissioner or the Director of Audit and Budgets or such other officer as the Deputy Commissioner may appoint in this behalf and the Assistant Commissioner or the Director of Audit and Budgets or other officer shall within one month of the completion of the audit, forward copies of the audit report to the Deputy Commissioner, and the Village Council.
- (iii) 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 Village Council, proceed against him in the manner specified in sub-sections (ii) and (iii) of section 48; and
  - (b) if such person is not a member of the Village Council obtain the explanation of the person and direct such person to pay to the Village 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 as an arrears of land revenue and credit it to the village fund.
  - (iv) Any person aggrieved by an order of the Deputy Commissioner under sub section (iii) may within thirty days of the date of the order prefer an appeal to the Administrator whose decisions on such appeal shall be final.
- 44.(i) Every Village Council shall submit annually to the Assistant Commissioner a report on the administration of the Village Council during the previous year.
- (ii) The report shall be prepared by the 1st Captain and after it is approved by Village Council, shall be forwarded to the Assistant Commissioner with a copy of the resolution of the Village Council thereon.