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- 81.(i) The accounts of every Island Council shall be audited annually in such manner as may be prescribed.
- (ii) The audit shall be carried out by the Deputy Commissioner or the Director of Audit and Budgets or such other officer as the Chief Secretary may appoint in this behalf and the Deputy Commissioner or other Officer shall within one month of the completion of the audit forward copies of the audit report to the Chief Secretary and Island Council concerned.
- (iii) The Chief Secretary 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 86 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 as arrears of land revenue and credit it to the Island Council Fund.
- (iv) Any person aggrieved by an order of the Chief Secretary under sub-section (iii) may, within thirty days of the date of the order prefer an appeal to the Administrator whose decision on such appeal shall be final
- 82.(i) Every Island Council shall submit annually to the Deputy Commissioner a report on the Administration of the Island Council during the previous year.
- (ii) The report shall be prepared by the Chief Captain and after it is approved by the Island Council, shall be forwarded to Deputy Commissioner with a copy of the resolution of the Island Council thereon.
- 83.(i) The Deputy Commissioner shall have power
- (a) to call for
- (i) any extract from the proceedings of a Island Council or any book, record, correspondence or document in possession of or under control of a Island Council.
- (ii) any return, plan, estimate, statement, account or report for the purpose of inspection or examination;
- (b) to require a Island Council to take into consideration any objection which appears to the Deputy Commissioner to exist to the doing of anything which is about to be or is being done by such Island Council, or
- (ii) any information which the Deputy Commissioner is able to furnish and which appears to the Deputy Commissioner to necessitate the doing of a certain thing by the Island Council and to make written