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120. (i) When any tax or fee or other sum due to the District Council has become payable, the District Council shall with the least practicable delay, 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.
- (ii) Every such notice of demand under sub-section (i) shall be served in such manner as may be prescribed.
- (iii) If the sum for which a notice of demand has been served is not paid within thirty days from the date of such notice, the District Council may apply to the Tehsildars concerned for its recovery as arrears of land revenue.
121. Every District Council shall maintain accounts of its receipts and expenditure in such form, as may be prescribed.
122. (i) Every District 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 year and submit it to the Administrator.
- (ii) The Administrator may, within such period as may be prescribed, either approve the budget or return it to the District Council for such modification as he may direct.
- (iii) If any modifications are made under sub-section (ii), the budget shall be resubmitted within such period as may be specified.
- (iv) No expenditure, shall be incurred unless the budget is approved by the Administrator.
123. (i) The accounts of District 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 & Budgets or such other officer as the Chief Secretary of the Union Territory may appoint in this behalf, and the Deputy Commissioner or such other officer shall, within one month of the completion of the audit, forward copies of the audit report to the Chief Secretary and the District Council.
- (iii) The Chief Secretary of the Union Territory 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 District Council proceed against him in the manner specified in sub-section (ii) and (iii) of section 128; and
- (b) if such person is not a member of the District Council obtain the explanation of the person and direct such person to pay to the District Council the amount surcharged within a specified period; and if the amount is not paid within the