

**Research Study Series  
Number 70**

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**A COMPENDIUM OF MUNICIPAL LEGISLATIONS IN  
CONFORMITY WITH CONSTITUTION  
(SEVENTY-FOURTH) AMENDMENT ACT, 1992**

**National Institute of Urban Affairs  
New Delhi**

**June, 1998**

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## PREFACE

The Constitution (Seventy Fourth) Amendment Act, 1992 on Municipalities is a path breaking effort in achieving democratic decentralization in India. In addition to ensuring constitutional validity to urban local bodies, this legislation also aims to broaden the range of powers and functions of municipal governments.

This Act has introduced some fundamental changes in system of local governance. First, it provided for the regular and fair conduct of elections to municipalities by statutorily constituted State Election Commissions. In order to ensure the democratic system in a municipality, the Act has provided that state Government cannot make any provision for supersession/suspension or dissolution of urban local body. If, however, a municipality is dissolved before the expiry of its full term (five years), the election for reconstituting a new municipality would have to be completed within a period of six months from the date of its dissolution. Second, a framework is provided for the assignment of appropriate civic functions to urban local bodies through the Twelfth Schedule of the Constitution. Besides the traditional core functions, municipalities are expected now to play a crucial role in preparation and implementation of local development plans and social justice programmes. Third, the states are required to constitute Finance Commissions, once in every five years to recommend their Legislatures, measures to improve the financial health of municipal bodies. This includes : (i) assignment of taxes, duties, tolls and fees; (ii) sharing of state revenues and (iii) grants-in-aid. Based upon the recommendations of State Finance Commission, the Central Finance Commission is expected to suggest measures for augmenting the consolidated funds in a state, for supplementing the resources of municipalities. Fourth, it provided for constitution of ward committees in municipalities with a population of three lakhs or above (with the scope for such committees in smaller cities also), in order to ensure peoples' participation in civic affairs at the grassroot level. Lastly, it required states to constitute Metropolitan Planning Committees (MPC) and District Planning Committees (DPC), for the preparation and consolidation of development plans.

The provisions of this Act can broadly be grouped under the following categories :

- o Composition and structure of municipalities
- o Reservation of seats for adequate representation to weaker sections and women in municipalities
- o Elections to municipalities
- o Powers and functions of municipalities
- o Finances of municipalities

- o Planning at the district and metropolitan level
- o Miscellaneous provisions

All State Governments have amended their legislations to conform to the provisions of the constitutional amendment. Finance Commissions have been set up in all states and many of them have submitted their final reports to respective state governments. Barring Bihar and Orissa, elections to municipalities have also been held in all states. Thus, the onus of making the municipal government effective in performing its obligatory functions is now on the newly elected representatives. Transformation of urban governance is, however, a gradual process and would require participation of all the stake holders in a city to help the municipal governments function efficiently keeping in view the spirit of constitutional amendment.

This compendium is an attempt to collate the efforts of state governments in amending their municipal legislations, within the context of the Constitution (Seventy-fourth) Amendment, Act 1992. Besides analysing important features incorporated in the amended laws to make them conform to the Seventy-Fourth amendment to the constitution, this compendium also provides current status on the implementation of the Act in various states of the country.

This study has been coordinated and conducted by Dr. Mukesh P. Mathur, Associate Professor at the Institute. I would like to place my appreciation for the efforts that he put in on this study. Mr. Ajay Nigam and Mr. Naveen Mathur provided research support to Dr. Mathur, Ms. Sangeeta Vija and Ms. Aradhana S. Baghel provided computer assistance and Mr. H.P. Pandey organised the photocopying of the report that was typed by Ms. Kamla Arora.

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10 July, 1998



Dr. Vinod K. Tewari  
Director, NIUA

## **I. A SUMMARY OF THE SALIENT FEATURES OF THE AMENDED MUNICIPAL LEGISLATIONS**

Since the enactment of the Constitution (Seventy Fourth) Amendment Act, 1992, and its notification, the state governments were required to amend their existing municipal legislations within a time frame. As seen from this compendium, a few states have incorporated the entire constitution amendment to their municipal legislations while most states have conformed to only the obligatory provisions.

In this section, the salient features of the amended municipal legislations are summarised.

### **Constitution of Municipalities:**

In a departure from the earlier practices whereby Municipalities used to be constituted without reference to any specified criteria, the Article 243 Q of the amended constitution requires that municipal areas shall be declared having regard to the population of the area, the density of population therein, the revenue generated for local administration, the percentage of employment in non-agricultural activities, the economic importance or such other factors as may be specified by the state government by public notification for this purpose. This Article further provides that there shall be - (i) a Nagar Panchayat for transitional areas i.e. an area in transition from rural to urban, (ii) a Municipal Council for a smaller Urban area and (iii) a Municipal Corporation for a larger urban area.

In pursuance of the above, all the states have amended their municipal laws. However, variations are found in the definition of small and large urban areas, as well as in transitional areas. States like Tamil Nadu has used the income criteria, some using only population, and others using additional criteria such as density and percentage of non-agricultural employment. The amended Municipal Act of Andhra Pradesh provide for all three types of municipal bodies, viz; Nagar Panchayats; Municipalities and Municipal Corporations. In addition to population criteria, the Andhra Act also follows density of population, percentage of employment in non-agricultural activities, revenue of local body and economic importance of a city or town for constituting different types of urban local governments. The Andhra Act has further stated that all the district headquarters should be classified as not lower than first grade municipalities while the Nagar Panchayats should be treated as equivalent to third grade municipalities irrespective of their annual income or such other indicators. It may be mentioned that earlier classification of municipalities in Andhra was largely based upon the income criteria and is still being continued in the state. The amended State Municipal law also provides for a Township Committee for specific industrial areas.

Amended Municipal laws of Maharashtra have provided classification of municipalities, both on the basis of population as well as percentage of employment in non-agricultural activities. According to the Act, Municipal Corporation are to be constituted in the larger urban area, only if it has a population of not less than 3 lakh. In case of Municipal Council, a minimum of 25,000 population and 35 percent employment in non-agricultural activities is necessary. For Nagar Panchayats, the Maharashtra Act No. XLI of 1994 has provided that no area shall be specified as a ‘transitional area’ unless it has a population of not less than 10,000 and not more than 25,000, and such area is not more than 25 kilometers away from the territorial limits of any Municipal Corporation or an ‘A’ class Municipal Council and the percentage of employment in non-agricultural activities in such area is not less than 25 percent. Besides above types of urban local governments, the Maharashtra Act also contains provisions for empowering the State Government to notify an industrial area, developed by the Maharashtra Industrial Development Corporation or the area of a Cooperative, Industrial Estate as an ‘Industrial Township’.

### Composition of Municipalities

As regards the composition or the membership of municipalities, the Constitutional Amendment Act provides that every municipality shall have two categories of Councilors, viz., directly elected Councillors and nominated Councillors. The number of elected councilors vary according to the size of the population of the territorial area of the Municipal Corporation or the Municipal Council concerned. In case of nominated councillors, the state law needed to specify the conditions and procedures for nomination of such representatives.

Variations are found in the amended legislation of various states in fixing of the minimum and maximum number of elected councillors in a municipality or a corporation. Maharashtra amended municipal laws, provide that the minimum number of elected councilors in a Municipal Corporation should be 65. This number, however, is to progressively increase to 221, commensurate with the progressively larger population of the city. Similarly, the minimum number of elected Councillors in a Municipal Council is 7 and maximum is 65.

The range of minimum and maximum number of elected Councillors in a municipality in other states are: 10-25 in Andhra Pradesh, 10-37 in Bihar, 21-51 in Gujarat, 7-19 in Himachal Pradesh, 11-35 in Karnataka, 15-40 in Madhya Pradesh, 11-40 in Orissa and 25-55 in Uttar Pradesh.

In case of nominated and co-opted members, many state municipal laws have made provisions with regard to their number and categories of such persons. According to Article 243 R(2), these coopted members usually be persons having a special knowledge or experience in

municipal administration. Besides this, a member of the State Legislative Assembly (MLA), State Legislative Council (MLC) and Lok Sabha (MP) representing a Constituency comprising wholly or partly of a municipal area, are to be represented on the municipality. These coopted members, however, do not have the right to vote.

Although, the newly enacted amendments in Maharashtra do not contain any provision for the representation of national level and state level legislative bodies on various types of municipal governments, these acts do provide provisions for coopting the member in a municipality from the persons having special knowledge or experience in municipal administration. The number of such nominated councillors, however, should not exceed ten per cent of the total number of elected councillors or five, whichever is less. In case of Andhra Pradesh, the amended Act provides that one person in case of municipalities and two persons in case of Municipal Corporations belonging to minorities are to be coopted by the council. In addition, persons having special knowledge or experience in municipal administration are also to be coopted by the municipal council. The number of such nominated members should be one in case of Nagar Panchayats; two in case of Municipalities with less than three lakh population; three in case of Municipalities with three lakh or more population; and five in case of Municipal Corporations.

With regard to representation of MLAs/MPs in the municipalities, it may be mentioned that this provision existed in the Municipal Acts of Andhra Pradesh even prior to constitution amendment. In the amended laws of the Andhra Pradesh besides retaining the above provision, an additional clause has been inserted which provides for inclusion of members of Councils of States (MLCs) as ex-officio members. It is important to note that both the above ex-officio members belonging to minorities have a voting right in the municipalities.

### Ward Committees

In order to provide for increased popular participation in the urban governance and bringing the municipal government closer to the people, Article 243S, provides for constitution of Ward Committees in all municipalities which have population of more than 3.0 lakhs. It provides that two or more wards could be combined for the purpose of constituting a ward committees. The composition, the territorial jurisdiction and the manner in which the seats to ward committees are to be filled, has been left to the state legislature.

In the conformity legislations, the provisions relating to ward committees vary widely. Maharashtra has comprehensively defined the composition, scope and functions of ward committees. Accordingly, the number of ward committees to be constituted an 'A' class Municipal Council having a population of 3 lakhs or more is three. In Municipal Corporations,

the number of ward committees to be setup vary from a minimum of 3 to a maximum of 25, depending upon the population of the city. In Andhra Pradesh, provisions for constituting a WC have been made on the lines of Constitutional Amendment. Amended law provides for the constitution of ward committees in all the municipalities having population three lakhs and above. In other municipalities, however, this issue is left to the discretion of the Commissioner and Director of Municipal Administration. The latter was to issue orders for constituting these committees. Each ward committees in Andhra consists of not less than five electrol wards in a municipality and ten wards in a municipal corporation.

Few states have mentioned regarding the number of elected and nominated members in a Ward Committee and also the election of its chairpersons. In Andhra Pradesh, each Ward Committee consists of members elected from the wards to the council. It has no nominated members. The officers of the municipality can attend the meetings of the ward committees but do not have any voting right. In case of chairperson of the ward committee, it has to be elected by the members from among themselves for a period of one year with a provision for re-election. In Maharashtra, on the other hand, each ward committee consists of (a) elected councillors representing the electoral wards within the territorial area of the ward committee, (b) the officer-in-charge of the territorial area of the ward committee, (c) one police officer not below the rank of a police inspector, to be nominated by the commissioner of police, and (d) two locally resident person to be nominated by the elected councillors on the ward committee from amongst members of non-government organisations and community based organisations engaged in social welfare activities and working within the area of WC concerned.

### Reservation of Seats

In order to provide for adequate representation of SC/ST and of women in the municipal bodies, provisions have been made for reservation of seats in Article 243T. Most of the states have amended their laws to conform to this. The reservation for Other Backward Classes (OBC), over and above the reservations stipulated by the Constitution, have also been made in some of the states, like Andhra Pradesh, Maharashtra, Bihar and Karnataka.

Interestingly, Amended Municipal law of Himachal Pradesh does not mentioned anything about the reservation of seats in a municipality in their state. Similarly, no provision has been made in the amended laws of Andhra Pradesh and Punjab regarding reservation of seats for scheduled castes and scheduled tribes. In case of Bihar, litigation on reservation of seats is being pending.

### Election of Mayor/Chairpersons

The election of Mayors and Chairperson vary from one state to another state. Andhra Pradesh, Uttar Pradesh and Tamil Nadu provide for a direct election. Similarly, the term of a Mayor or a Chairpersons also vary significantly. In Andhra Pradesh it is five years. In Karnataka and Madhya Pradesh, it is two and a half years and in Gujarat it is only one year. Reservations are also made for Chairpersons of municipalities and Mayors of corporations.

### District Planning Committee (DPC) and Metropolitan Planning Committee (MPC)

Considering the importance of integrated area planning at the district and metropolitan level, the 74th amendment has provided for the obligatory constitution of DPCs and MPCs. However, with the exception of Kerala, Rajasthan, Madhya Pradesh and West Bengal, no other state has set up District Planning Committees in their states. In some of the states like Orissa, provisions for formulation of DPCs have been made in the legislation acts but no action on these provisions is taken by the State authorities. More or less similar kind of situation is reported in Uttar Pradesh where rules for formulation of DPCs have been framed but the notification in this regard is yet to be issued by the State Government. Significantly, many states including Maharashtra have not made any provision in the amended municipal laws for constitution of DPCs.

Regarding Constitution of Metropolitan Planning Committees (MPCs), some of the states have made provisions in their amended municipal Acts. These are Bihar, Haryana, Karnataka, Rajasthan and West Bengal. However, actions to formulate such committees are yet to be taken in these states.

### Finances

Following the constitutional Amendment, Finance Commissions have been setup in all the states. According to NIUA/NIPFP survey conducted in December, 1996, ten Finance Commissions have submitted their reports to the respective state governments. Of these, three Finance Commissions, namely Punjab, Rajasthan and West Bengal have placed their reports before the State Legislatures and decision one recommendation of these Commissions have already been made.

Most states have left the existing provisions relating to the taxation powers and financial provisions in the amended municipal laws unchanged. Review of the financial health of

municipalities, making recommendations on local taxes and transfers by way of assigned taxes, tolls and duties as well as grants -in-aid was the task given to the State Finance Commissions. It is expected that amendments in state municipal laws will be made after the SFC recommendations are accepted.

### Functions

As regards the functional domain of urban local bodies, the twelfth schedule of Constitutional Amendment Act provides an illustrative list of eighteen functions, to be entrusted to the municipalities. Besides the traditional core functions of municipalities, it also includes development functions like planning for economic development and social justice, urban poverty alleviation programmes and promotion of cultural, educational and aesthetic aspects. However, conformity legislation enacted by the state governments indicate wide variations in this regard. Whereas Bihar and Haryana have included all the functions as enlisted in the Twelfth Schedule in their amended state municipal laws, Andhra Pradesh has not made any changes in the existing list of municipal functions. Karnataka, Maharashtra, Gujarat, Orissa and Punjab states have amended their municipal laws and added some of the new functions in the list of municipal functions as suggested in the twelfth schedule. There is a lot of difference in the assignment of obligatory and discretionary functions to the municipal bodies among the states. Whereas functions like planning for the social and economic development, urban forestry and protection of the environment and promotion of ecological aspects are obligatory functions for the municipalities of Maharashtra, in Karnataka these are discretionary functions.

**SUMMARY TABLE I: DEVOLUTION OF FUNCTIONS TO THE MUNICIPALITIES AS PER  
TWELFTH SCHEDULE OF THE CONSTITUTION**

Major States	Orders issued by the State for Devolution of Functions	FUNCTIONS TO BE PERFORMED AS PER TWELFTH SCHEDULE															FUNCTIONAL CODE		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Andhra Pradesh	-	✓	✓	✓	✓	✓	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Assam	NA	-	✓	✓	✓	✓	-	✓	✓	-	✓	✓	-	✓	-	-	-	-	
Bihar	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Gujarat	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Himachal Pradesh	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Madhya Pradesh	NA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Maharashtra	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Orissa	-	-	-	-	✓	-	-	✓	-	-	-	✓	-	-	-	-	-	-	
Punjab	-	✓	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Rajasthan	✓	✓	-	-	-	-	-	✓	-	-	-	-	-	-	-	-	-	-	
Tamil Nadu	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
West Bengal	✓	✓	-	-	✓	✓	✓	✓	-	-	✓	-	✓	-	✓	-	✓	-	

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SUMMARY TABLE 1: DEVOLUTION OF FUNCTIONS TO THE MUNICIPALITIES AS PER  
TWELFTH SCHEDULE OF THE CONSTITUTION

Major States	ADDITIONAL FUNCTIONS ASSIGNED BY THE STATES																																				
	FUNCTIONAL CODE																																				
	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46									
Andhra Pradesh	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Assam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bihar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gujarat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	✓	✓	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Himachal Pradesh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Madhya Pradesh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Maharashtra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Orissa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Punjab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rajasthan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Tamil Nadu	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
West Bengal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	✓	✓	

Contd.....

Note: (✓) - Yes; (-) No; (NA) - Not available.

## **FUNCTIONAL CODES**

### **Functions as per Twelfth Schedule of the Constitution (74th) Amendment Act.**

1. Urban planning including town planning
2. Regulation of land-use and construction of buildings
3. Planning for economic and social development
4. Roads and Bridges
5. Water supply for domestic, industrial and commercial purpose
6. Public health, sanitation conservancy and solid waste management
7. Fire services
8. Urban forestry, protection of the environment and promotion of ecological aspects
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded
10. Slum improvement and upgradation
11. Urban poverty alleviation
12. Provision of urban amenities and facilities such as parks gardens, playgrounds
13. Promotion of cultural, educational and aesthetic aspects
14. Burial and burial grounds; cremations, cremation grounds and electric crematoriums
15. Cattle pounds; prevention of cruelty to animals
16. Vital statistics including registration of births and deaths.
17. Public amenities including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughter houses and tanneries.

### **Additional Functions Assigned by the States**

19. Licensing of trades & factories.
20. Reclamation of unhealthy localities, removal of noxious vegetation.
21. Erection of boundary marks, defining limits.
22. Regulation of offensive, dangerous trades.
23. Preparing returns, statements & reports.
24. Reclamation of unhealthy localities, removal of noxious vegetation, general abatement of all nuisances.

- 25.Giving relief, establishment in times of scarcity or general calamity.
- 26.Erection and maintenance of boundary marks defining the limits, alteration in the limits.
- 27.Construction, maintaining; aiding libraries.
- 28.Establishing scholarships.
- 29.Regulation of offensive & dangerous trades.
- 30.Encouragement of pisciculture, cultivation of vegetables.
- 31.Establishment of consumer cooperative stores & cottage industries.
- 32.Payment of rewards for the destruction of noxious animals or unclaimed dogs.
- 33.Enforcing building control.
- 34.Providing special medical aid for the sick in time of dangerous diseases, suppress, prevent the recurrence of diseases.
- 35.Giving immediate relief to persons rendered destitute by natural calamities.
- 36.Regulating or abating offensive or dangerous trade or practices.
- 37.Maintenance of monuments & memorials.
- 38.Provision of traffic signals.
- 39.Establishment of scholarships.
- 40.Crop protection & development.
- 41.Organisation, maintenance, management of chemical, bacteriological labs, examination of water.
- 42.Provision of anti-rabic treatment.
- 43.Regulation of traffic & traffic lights.
- 44.Establishing, maintaining, aiding physical culture.
- 45.Redevelopment of congested areas.
- 46.Abatement of pollutions of all kinds.

**SUMMARY TABLE II: DEVOLUTION OF FUNCTIONS TO THE MUNICIPAL CORPORATIONS AS PER  
TWELFTH SCHEDULE OF THE CONSTITUTION**

Major States/Cities	Orders issued by the State for Devolution of Functions	FUNCTIONS TO BE PERFORMED AS PER TWELFTH SCHEDULE														FUNCTIONAL CODE		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Hyderabad	NA	-	-	✓	-	-	✓	✓	-	-	✓	-	✓	✓	✓	✓	-	-
Patna	NA	-	-	✓	-	-	-	-	✓	-	✓	✓	-	-	✓	-	-	-
Haryana	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Karnataka	✓	-	-	✓	-	-	-	✓	✓	✓	✓	✓	-	✓	✓	-	✓	✓
Bombay	NA	-	-	-	-	-	✓	-	✓	-	-	-	-	-	-	✓	✓	-
Uttar Pradesh	NA	✓	-	-	-	✓	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Contd.....

**SUMMARY TABLE II: DEVOLUTION OF FUNCTIONS TO THE MUNICIPAL CORPORATIONS AS PER  
TWELFTH SCHEDULE OF THE CONSTITUTION**

Major States/Cities	ADDITIONAL FUNCTIONS ASSIGNED BY THE STATES																																																					
	FUNCTIONAL CODE																																																					
	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46																										
Hyderabad	-	✓	✓	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
Patna	-	-	-	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓								
Haryana	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Karnataka	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bombay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Uttar Pradesh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note: (✓) - Yes; (-) No; (NA) - Not available.

Source: Municipal Corporation Acts of concerned states/corporations.

**SUMMARY TABLE III: TAXATION POWERS OF THE MUNICIPALITIES**

Major States	Major taxes that could be levied as per the State Municipal Act												
	Property Tax/ House Tax	Octroi	Water tax	Lighting tax	Drainage & Conservancy cess	Animal & Vehicle tax	Professional tax	Trade & Callings tax	Entertainment tax	Terminal tax	Advertisement tax	Education cess	Others *
Andhra Pradesh	✓	-	✓	✓	✓	✓	✓	✓	-	-	✓	-	✓
Assam	✓	-	✓	✓	✓	✓	-	-	-	-	-	-	✓
Bihar	✓	-	✓	✓	✓	✓	✓	✓	-	-	-	-	✓
Goa	✓	-	✓	✓	✓	✓	✓	✓	✓	NA	✓	✓	✓
Gujarat	✓	✓	✓	✓	✓	✓	-	-	-	-	-	✓	✓
Haryana	✓	-	✓	✓	✓	✓	✓	✓	✓	✓	NA	✓	✓
Himachal Pradesh	✓	-	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Karnataka	✓	-	✓	✓	✓	✓	✓	✓	-	-	✓	-	✓
Kerala	✓	-	✓	✓	✓	✓	✓	✓	NA	✓	NA	✓	✓
Madhya Pradesh	✓	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	-	✓
Maharashtra	✓	✓	✓	✓	✓	✓	✓	✓	✓	-	✓	✓	✓
Orissa	✓	✓	✓	✓	✓	✓	✓	✓	✓	-	-	-	✓
Punjab	✓	-	✓	-	✓	✓	✓	✓	-	-	-	-	✓
Rajasthan	✓	✓	✓	✓	✓	✓	✓	✓	✓	-	-	-	✓
Tamil Nadu	✓	-	✓	✓	✓	✓	✓	✓	-	NA	NA	✓	✓
Uttar Pradesh	✓	-	✓	✓	✓	✓	✓	✓	✓	✓	-	-	✓
West Bengal	✓	-	✓	✓	✓	✓	✓	✓	-	-	-	-	✓

Contd....

**SUMMARY TABLE III : TAXATION POWERS OF THE MUNICIPALITIES**

Major States	Rates prescribed in the Acts	Municipal Council	Municipal Council with state approval	State directives	Others (if any)
Andhra Pradesh	-	✓	-	-	Information regarding change/modification should be sent immediately to the state govt..
Assam	-	not mentioned	not mentioned	not mentioned	-
Bihar	✓	not mentioned	not mentioned	not mentioned	-
Goa	-	✓	-	-	within the prescribed limits as provided in the act
Gujarat	-	-	✓	-	within the prescribed limits as provided in the act
Haryana	✓	✓	-	-	-
Himachal Pradesh	✓	not mentioned	not mentioned	not mentioned	-
Karnataka	✓	✓	-	-	-
Kerala	✓	✓	-	-	Local bodies which have an outstanding loan from the Govt. or from the public such abolition or reduction shall not be carried into effect without the sanction of the Govt.
Madhya Pradesh	✓	✓	✓	-	In case of class I municipal council approval is require from state govt. In other cases however, prior approval is needed from the competent authority as per the provisions of the act.
Maharashtra	✓	✓	-	-	Within the prescribed limits.
Orissa	✓	-	-	✓	In consultation with the municipality
Punjab	✓	not mentioned	not mentioned	not mentioned	-
Rajasthan	-	✓	-	-	Govt may also interfere, in the interest of general public.
Tamil Nadu	✓	✓	-	-	Municipal council may continue to levy that tax until the provision to the contrary is made by Parliament.
Uttar Pradesh	-	✓	-	-	The State Government may require the municipality to modify the rate of tax as require.
West Bengal	✓	not mentioned	not mentioned	not mentioned	Board of councillors may reduce the amount in case of property tax only

Remarks: \* Other includes - Toll tax, boat tax, market fee, fee for registration of cattle and vehicles, betterment levy, tax on domestic menial servants, stamp duty on sale of property, tax on timber, fire fighting etc.  
 (✓) Yes; (-) No; and (NA) Not available

Source: State Municipal Acts.

**SUMMARY TABLE IV: TAXATION POWERS OF THE MUNICIPAL CORPORATIONS**

Major States/cities	Major taxes that could be levied as per the State Municipal Act												
	Property Tax/ House Tax	Octroi	Water tax	Lighting tax	Drainage & Conservancy cess	Animal & Vehicle tax	Professional tax	Trade & Callings tax	Entertainment tax	Terminal tax	Advertisement tax	Education cess	Others *
Andhra Pradesh	✓	-	✓	✓	✓	--	✓	-	-	-	✓	-	✓
Bihar	✓	-	✓	✓	✓	✓	✓	✓	-	✓	-	-	✓
Haryana	✓	-	✓	✓	✓	✓	✓	✓	-	-	-	-	✓
Karnataka	✓	-	✓	✓	✓	✓	✓	✓	-	-	✓	-	✓
Maharashtra	✓	✓	✓	✓	✓	✓	✓	✓	-	✓	✓	✓	✓
Tamil Nadu	✓	-	✓	✓	✓	✓	✓	✓	-	-	✓	✓	✓
Uttar Pradesh	✓	-	✓	✓	✓	✓	✓	✓	✓	-	-	-	✓

Contd.....

**SUMMARY TABLE IV: TAXATION POWERS OF THE MUNICIPAL CORPORATIONS**

Major State/Cities	Rates prescribed in the Acts	Powers to modify/change of tax rates & user charges			Others (if any)
		Municipal Council	Municipal Council with state approval	State directives	
Andhra Pradesh	✓	not mentioned	not mentioned	not mentioned	In the Act, no distinction has been made between obligatory and discretionary nature of taxes as mentioned can be levied in the whole or any part of the corporation.
Bihar	✓	not mentioned	not mentioned	not mentioned	In the Act, no distinction has been made between obligatory and discretionary nature of taxes as mentioned can be levied in the whole or any part of the corporation.
Haryana	✓	not mentioned	not mentioned	not mentioned	-
Karnataka	✓	not mentioned	not mentioned	not mentioned	In the Act, no distinction has been made between obligatory and discretionary nature of taxes as mentioned can be levied in the whole or any part of the corporation.
Maharashtra	✓	not mentioned	not mentioned	not mentioned	-
Tamil Nadu	✓	✓	✓	-	with the exception of Property Tax, for other taxes approval is necessary from the state Govt.
Uttar Pradesh	✓	✓	-	-	Govt. may also interfere, in the interest of general public

Remarks: \* Others includes - Toll tax, boat tax, market fee, fee for registration of cattle and vehicles, betterment levy, tax on domestic menial servants, stamp duty on sale of property, tax on timber, fire fighting etc.

- (✓) Yes;
- (-) No; and
- (NA) Not Available

Source: Municipal Corporation Acts of concerned states/Corporations.

## II. CONFORMITY LEGISLATION OF STATES

Andhra Pradesh  
Assam  
Bihar  
Goa  
Gujarat  
Haryana  
Himachal Pradesh  
Karnataka  
Madhya Pradesh  
Maharashtra  
Manipur  
Orissa  
Punjab  
Rajasthan  
Tamil Nadu  
Tripura  
Uttar Pradesh  
West Bengal

Andaman & Nicobar Islands  
Pondicherry

ANDHRA PRADESH

## Andhra Pradesh: Municipality\* - Composition and Structure

Legislation	Components	Particulars
The Andhra Pradesh Municipal Laws (Second Amendment) Act, 1994	A. Size	Not specified
	B. Voting Member (elected)	may be notified from time to time
	C. Non-voting members	One for Nagar Panchayat, two for Municipality having population less than 3 lakhs, three for municipality having population more than 3 lakhs, one belonging to minorities in each case.
	- Nominated	Yes
	- MLAs	Yes
	- MPs	Yes(ex-officio)
	- MLCs	
	D. TERM	5 years
	E. RESERVATION	In proportion to population -do-
	- SC	1/3 of total seats
	- ST	-BC
	- BC	1/3 of total seats (including SC, ST and BC)
	- Women	
	F. CHAIRPERSON	
	- Method of election	Not specified
	- Term	Not specified
	- Reservation	As mentioned in (E) (allotted by rotation)
	G. WARDS COMMITTEES (W.C.)	Each w.c. consists of not less than five wards
	Members	
	- Elected	No. not specified
	- Nominated	No. not specified, among the officers of the municipality as the commissioner may specify (non-voting)
	- Chairperson	from amongst elected members. Term - one year (eligible for re-reflection)
	- Reservation/Composition	Not specified

**Andhra Pradesh: Municipality\* - Composition and Structure**

	<b>H. OTHER COMMITTEES</b>	Not specified
-	Number	
-	Names	
	<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>	Not specified
-	Members	-
-	Chairperson	-
-	Remarks	-

\* This Act shall apply to Nagar Panchayats also.

## Andhra Pradesh: Municipal Corporation - Composition and Structure

Legislation	Components	Particulars
The Andhra Pradesh Municipal Corporation Act, 1994	A. Size	Not Specified
B.	Voting members (elected)	may be notified from time to time by the govt. in Andhra Pradesh gazette.
C.	Non-voting members - Nominated - MLAs - MPs - MLCs	Five persons, two from minorities Yes Yes Yes(ex-officio)
D. TERM		5 years
E. RESERVATION		Same as applicable to municipalities - SC - ST - BC - Women
F. MAYOR		According to Act - To be elected in each following year from the elected members. But in practice, Mayor is directly elected
	- Method of election	Act says:- every succeeding year - In practice, it is 5 years
	- Term	Act says:- every succeeding year - In practice, it is 5 years
	- Reservation	Not specified
G. WARDS COMMITTEES (W.C.)		Each w.c. consists of not less than ten wards
	Members	No. not specified No. not specified. officers of corporation as may be specified by the commissioner (non-voting)
	- Elected	
	- Nominated	
	- Chairperson	Amongst the elected members - term is one year - (eligible for re-election)
	- Reservation/Composition	Not specified
H. OTHER COMMITTEES		

**Andhra Pradesh: Municipal Corporation - Composition and Structure**

	- Number	Not specified
	- Names	Standing Committees
	- Remarks	Details not specified
I.	<b>DISTRICT PLANNING COMMITTEE (D.P.C)</b>	Not specified
	- Members	-
	- Chairperson	-
	- Remarks	-
J.	<b>METROPOLITAN PLANNING COMMITTEE (M.P.C.)</b>	Not specified
	- Members	-
	- Chairperson	-
	- Remarks	-

## Andhra Pradesh: Municipality - Functions and Responsibilities

Legislation	Components	Particulars	DISCRETIONARY FUNCTIONS
		OBLIGATORY FUNCTIONS	
Andhra Pradesh Municipalities Act, 1965	Public Health Medical Relief	-	
	Public Works	Street lighting Removal of Encroachments Enforcement of building regulations Construction and maintenance and regulation of markets	Control over insanitary buildings Construction of cart stands Licensing of porters
	Education	-	Holding of exhibitions, athletics, games Establish, maintenance, aiding libraries, museums, art galleries, botanical or zoological collections Maintaining, aiding primary schools, education
	Development	Licensing of trades and factories	-
	Others	-	

Source : Urban Local bodies: A summary of legislation, MOUD, GOI, p. 28.

## Andhra Pradesh: Municipal Corporation - Functions and Responsibilities

Legislation	Components	Particulars	
		OBLIGATORY FUNCTIONS	DISCRETIONARY FUNCTIONS
The Hyderabad Municipal Corporation Act, 1955	Public Health	<ul style="list-style-type: none"> <li>• Collection, maintenance, cleansing of drains, drainage work, public latrines, water closets, urinals</li> <li>• Collection, removal, treatment &amp; disposal of sewage, offensive matter and rubbish for preparing compost manure.</li> <li>• Reclamation of unhealthy localities; removal of noxious vegetation, abatement of all nuisances.</li> <li>• Management, maintenance of municipal water works.</li> <li>• Prevention from infectious diseases.</li> </ul>	<ul style="list-style-type: none"> <li>• Organise, maintenance, management of bacteriological laboratories for examining or analysis of water, food or drugs, detection of diseases for research connected with public health.</li> <li>• Provision of milk to expectant mothers, infants or school children.</li> <li>• Swimming pools, public wash houses, bathing places or institutions designed for improvement of public health</li> <li>• Destruction of vermins, birds or animals causing danger or nuisance, destruction or confinement of stray dogs.</li> <li>• Contribution towards public fund for the relief of human suffering.</li> <li>• Establish, maintaining farm or factory for disposal of sewage.</li> </ul>
	Medical Relief	<ul style="list-style-type: none"> <li>• Public vaccination</li> </ul>	<ul style="list-style-type: none"> <li>• Organise, maintain, manage maternity and infant welfare homes or centres.</li> </ul>
	Public Works	<ul style="list-style-type: none"> <li>• Watering, scavenging, cleaning public streets.</li> <li>• Lighting of public buildings, public streets, municipal markets.</li> <li>• Naming or numbering of streets, public places, numbering of premises.</li> <li>• Construction, maintenance, alteration, improvement of streets, bridges, subways, culverts, causeways.</li> <li>• Removal of obstructions &amp; projections on streets, bridges, etc.</li> <li>• Provision of parks, gardens, play ground, recreation grounds.</li> </ul>	<ul style="list-style-type: none"> <li>• Construction and Maintenance of public streets, places of drinking fountains, water troughs for animals.</li> <li>• Planting and maintenance of trees on road side &amp; elsewhere</li> <li>• Entertainments in public places.</li> <li>• Regulation of lodging houses, camping grounds, rest house.</li> <li>• Construction, establishment and maintenance of theatres, entertainment, rest house, public buildings.</li> <li>• Building, purchase and maintenance of dwellings.</li> <li>• Provision of shelter for destitutes, homeless.</li> </ul>
	Education	-	<ul style="list-style-type: none"> <li>• Holding of exhibitions, athletics, games</li> <li>• Establish, maintenance, aiding libraries, museums, art galleries, botanical or zoological collections</li> <li>• Maintaining, aiding primary schools, education</li> </ul>

## Andhra Pradesh: Municipal Corporation - Functions and Responsibilities

	Development	Improvement of city	
Others	• Erection of boundary marks defining limit. Maintenance of public monuments. Regulation of offensive, dangerous trades Regulation of places for disposal of dead and unclaimed dead bodies. Construction, acquisition and maintenance of markets, slaughter houses, cattle ponds. Registration of births & deaths. Securing or removal of dangerous buildings and places Relief for destitute persons.	• Organisation, maintenance or management of who are infirm, sick, incurable, training of blind, deaf, mute, disabled persons, handicap children. Supply, distribution, processing of milk, milk products. Grant of loans. Transport facilities. Granting of rewards. Acquire, maintain grazing grounds. Building, purchase, maintain sanitary stables, byres, etc. Measure for calamity. Contribution towards public ceremony, entertainment, honouring person of distinction.	•

## Andhra Pradesh: Municipality - Taxation Power and Financial Obligations

<b>Legislature</b>	<b>Components</b>	<b>Particulars</b>
Andhra Pradesh Municipal Laws (Second Amendment) Act, 1994, Andhra Pradesh Municipalities Act, 1965	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act 1992.
	Preparation of Budget	The council shall, in each year, frame a budget showing the probable receipts and the expenditure. The budget shall contain provision adequate in the opinion of the Government, for the due discharge of all liabilities in respect of loans contracted by the council and for the maintenance of a working balance and if the budget as submitted to the Government fails to make these provisions, the Government may modify any part of the budget so as to ensure that such provisions are made. If, in the course of a year, a council finds it necessary to modify the figures shown in the budget with regard to its receipts or to the distribution of the amounts to be expended on the different services it undertakes, it may submit a supplemental or revised budget provided that no alteration shall be made without the consent of the Government in the amount allotted for the service of debt or in the working balance.
	Accounts and Audit	The accounts of all receipts and expenditure of the municipal fund shall be kept in a prescribed manner and the Govt. shall appoint auditors, such auditors shall be deemed to be 'public servants'.
	Taxation Power	Every council shall, by resolution, levy the following taxes, namely : 1. a property tax; 2. a profession tax; 3. a tax on carriage and carts; 4. a tax on animals; 5. a tax on advertisements; and 6. duty on transfers of property. Any tax for the first time or at a new rate, the Secretary shall forthwith publish a notification in the prescribed manner specifying the rate, at which, the date from which and the period of levy, if any, for which, such tax shall be levied.
	Procedure for imposition of taxes	Not mentioned.
	Revision of taxes	The council may by resolution increase, decrease or abolish any tax, for increasing the rate of any tax the council shall publish a notice in at least one newspaper published in the main language of the district having circulation in the municipality, on the notice board of the municipal office and in such other places within municipal limits as may be specified by the council and by beat of drum, of its intention, fix a reasonable period not being less than one month for submission of objections and consider the objections if any, received within the period specified: Provided further that any resolution abolishing an existing tax or reducing the rate at which a tax is levied shall be immediately reported to the Government; and in municipalities which have an outstanding loan either from the Government or from the public or from any banking, insurance or financial corporation or from any other local authority, such abolition or reduction shall not be carried into effect without the sanction of the Government.
	Rate of tax (Property)	Property tax consist of a tax for general purposes; water and drainage tax; lighting tax; scavenging tax shall be determined on rent and capital value of land and building or both, on such graded basis as may be fixed by the council.

## **Andhra Pradesh: Municipality - Taxation Power and Financial Obligations**

Municipal finance (funds)	All moneys received by the council shall constitute a fund which shall be called the municipal fund.
Application of municipal fund	Municipal fund shall be applied and disposed of subject to the provisions of this act or other laws.
Recovery of municipal claims	Notwithstanding anything in the Local Authorities Loans Act, 1914, or any other law similar thereto for the time being inforce, the Government shall be entitled to recover in the manner provided by subsection (3) of section 64 of this Act or by suit, any loan or advance made to any council for any purpose to which the funds of the said council may be applied under this Act.

**ASSAM**

**Assam: Municipality\* - Composition and Structure**

Legislation	Components	Particulars
The Assam Municipal (Amendment) Act, 1994	A. Size	Not specified
	B. Voting Member (elected)	No. not specified
	C. Non-voting members	Not specified (number) - Nominated - MLAs - MPs - MLCs
	D. TERM	5 years
	E. RESERVATION	In Proportion to Population - SC - ST - BC - Women - do- - 1/3 of total seats (including SC, ST)
	F. CHAIRPERSON	From amongst members - Method of election - Term - Reservation
	G. WARDS COMMITTEES (W.C.)	As in (E) - for women 30% (Approx) including SC,ST - rotational
	Members	
	- Elected	4
	- Nominated	4 (Nominated by Dep. Commissioner of District)
	- Chairperson	Not specified
	- Reservation/Composition	Not specified

**Assam: Municipality\* - Composition and Structure**

	<b>H. OTHER COMMITTEES</b>	Not specified
-	Number	
-	Names	
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>		Not specified
-	Members	
-	Chairperson	
-	Remarks	

\* Town Committees Exist

## Assam: Municipality - Functions and Responsibilities

Legislation	Components	OBLIGATORY FUNCTIONS	Particulars DISCRETIONARY FUNCTIONS
ASSAM MUNICIPAL ACT, 1956	Public Health	<ul style="list-style-type: none"> <li>• Provision of water supply.</li> <li>• Public vaccination.</li> <li>• Other works of public utility calculated to promote the health comfort or conveniences of the inhabitants.</li> <li>• Payment for Anti-malarial and other projects of social services for improvement of public health.</li> </ul>	
	Medical Relief	<ul style="list-style-type: none"> <li>• Provision of hospitals, dispensaries</li> <li>• Veterinary dispensaries</li> </ul>	
	Public Works	<ul style="list-style-type: none"> <li>• Construction &amp; maintenance of roads</li> <li>• Street lighting</li> <li>• Establishing municipal markets</li> <li>• Payment for fire brigade services</li> </ul>	
	Education	<ul style="list-style-type: none"> <li>• Provision of schools &amp; hostels</li> <li>• Establishment of technical training centres</li> <li>• Establishment of public libraries, reading rooms, music schools etc.</li> </ul>	
	Development	<ul style="list-style-type: none"> <li>• Regulation of land use, construction of bridges</li> <li>• Planning for economic &amp; social development</li> <li>• Urban forestry, protection of environment and promotion of ecological aspects.</li> <li>• Slum improvement &amp; upgradation</li> <li>• Urban poverty alleviation</li> </ul>	

Source: Urban Local bodies, A summary of Legislation, MOUD, GOI, p.29.

## Assam: Municipality - Taxation Powers and Financial Obligations

Legislature	Components	Particulars
Assam Municipal (Amendment) Act, 1994.	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act 1992.
Assam Municipal Act 1956	Preparation of Budget	Not mentioned.
	Accounts and Audit	Not mentioned.
	Taxation Power	<p>a. A tax on holdings; b. a water-tax; c. a lighting tax; d. a latrine tax; e. a drainage; f. a tax on private markets payable by the owner; g. license fee on carts, carriages and animals used for riding, or burden; h. a fee on the registration of dogs and cattle; i. a fee on boats mooring within the Municipality; j. tools on bridges; k. a betterment fee on holding; l. fees for setting up and maintenance of fire brigade; m. fees for conducting at the cost of the Board, any scheme of social service for the improvement of public health; n. with the sanction of the State Government any other tax, toll, rate or fee; provided -- i. that both the taxes mentioned in clauses a. and f. shall not be imposed in respect of the same premises; ii. that when the Board has taken a loan from the guaranteed by the State Government, the Board shall not without the previous sanction of the State Government, make any alteration in respect of any tax which may have the effect of reducing the income of the Board; and iii. the State Government may, by order, exempt from the payment of any rate, tax, toll or fee payable under the provisions of this Act, any diplomatic or consular mission of a foreign State and the diplomatic and consular officers of such mission. o. licence fee on boats.</p>
	Procedure for imposition of taxes	Not mentioned
	Revision of taxes	Not mentioned.
	Rate of tax (Property)	Not mentioned.
	Municipal Finance (funds)	<p>a. the balance, if any, standing at the credit of the Board at the commencement of this Act; b. all sums received by or on behalf of the Board under this Act or otherwise; c. all sums received under any loan raised by the Board. The municipal fund shall be vested in the Board.</p>

## Assam: Municipality - Taxation Powers and Financial Obligations

<p><b>Application of municipal funds</b></p> <p>i. construction, maintenance and improvement of roads, tramways, bridges, squares, gardens tanks, ghats, wells, drains, latrines and urinals. ii. Planting and reservation and felling or trees and bamboos; iii. supply of water; and the lighting and watering of roads; iv. erection and maintenance of town halls offices and other buildings required for municipal purposes; v. payment of a gratuity to any officer or servant in its employ, or to any member of the family of such officer or servant who has died from disease or injury contracted in the discharge of the duties of his office; vi. establishment and maintenance of a municipal market, or the taking of a market on lease; vii. establishment and maintenance of schools and of hostels to be used in connection with such schools, either wholly or by means of grants-in-aid; viii. establishment and maintenance of poor houses, hospitals and dispensaries and, at the discretion of the Board, the payment of allowances to medical practitioners for professional services rendered to the establishments employed by it; ix. payment of the expenses of any of the poorer inhabitants of the municipality for journeys to and from any hospital established in any part of India for the treatment of special diseases and of their subsistence therewith according to such scale as may be fixed by the Board at a meeting; (x) employment of public vaccinators and the promotion of free vaccination; xi. acquiring, keeping and equipping of open spaces for purposes of ventilation, or for the promotion of physical exercise and public recreation; xii. industrial and other technical training and the employment of medical and veterinary practitioners; xiii. establishment and maintenance of veterinary dispensaries for the reception and treatment of horses, cattle and other animals; xiv. payment of contributions towards any public fund raised for the relief of human suffering within or without the municipality; xv. appointment and payment of qualified persons to prevent and treat diseases of horses, cattle and other animals; xvi. improvement of the breed of horse, cattle and the breeding of mules; xvii. establishment and maintenance of, or the granting of aid to public libraries and trading rooms, amateur theatrical institutions and music schools; xviii. payment for fire brigade services; xix. provision of burial and burning grounds and the burial or burning of paupers; xx. taking of a census other than a census ordered by the Central Government; xxi. holding of fairs and industrial exhibitions; xxii. payment of rewards for the destruction of noxious animals or diseased or unclaimed dogs; xxiii. preparation of compost manure; xxiv. prevention of the spread of dangerous diseases; xxv. establishment and maintenance of dairies; xxvi. other work of public utility calculated to promote the health, comfort or convenience of the inhabitants; xxvii. payment of contributions by the Board to any other local authority; xxviii. payment for anti-malarial and other projects of social services for the improvement of Public Health within the Municipal area; xxix. payment of advances to members of the establishment employed by the Board or on behalf for the purpose of enabling them to acquire or construct residences for themselves and to purchase means of conveyance required for the performance of their duties; xxx. any expenditure not provided for in the items quoted above which may be declared by the Board at a meeting, with the sanction of the State Government to be an appropriate charge on the municipal fund.</p>	<p><b>Recovery of Municipal claims</b></p> <p>Recovery from occupier of tax due from non-resident owner, owner of occupiers tax in certain cases, owner of occupiers tax paid by owner, Bill and notice of demand, Issue of process of attachment, attachment how to be made, Power of officer to break door, Board to keep account of attachments and sales, Sale of property beyond limits of municipality. Board may bring suits instead of restraining on failure of attachment, Liability of purchaser for vendors share of tax.</p>
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**BIHAR**

**Bihar: Municipality - Composition and Structure**

Legislation	Components	Particulars
The Bihar Municipal (Amendment) Second Ordinance, 1994	A. Size	Not specified
	B. Voting Member (elected)	Not less than ten and more than 37
C.	Non-voting members	Not specified
	- Nominated	Yes
	- MLAs	Yes
	- MPs	Yes
	- MLCS	Yes
D. TERM	5 years	
E. RESERVATION		In proportion to population -do- -do- 1/3 of total seats (including SC,ST and BC)
	- SC	
	- ST	
	- BC	
	- Women	
F. CHAIRPERSON		From amongst elected members
	- Method of election	
	- Term	Not specified
	- Reservation	As in (E)
G. WARDS COMMITTEES (W.C.)	Not specified	
Members		
	- Elected	
	- Nominated	
	- Chairperson	
	- Reservation/Composition	

## Bihar: Municipality - Composition and Structure

	<b>H OTHER COMMITTEES</b>	Consists not less than 3 and more than 6 and nominated by elected members - number not more than 1/3) Provided water work committee consists of 4 members out of which 3 nominated by elected members and 1 by state govt.
- Number	5	
- Names	1- Finance, 2. Public health, 3. Public works, 4. Water works, 5. Joint committee	
I. DISTRICT PLANNING COMMITTEE (D.P.C.)		Details not specified
- Members		
- Chairperson		
- Remarks		

## Bihar: Municipal Corporation - Composition and Structure

Legislation	Components	Particulars
The Patna Municipal Corporation (Amendment) Act, 1994	A. Size	Not specified
	B. Voting members (elected)	Not less than 37 (all elected), 52 for Patna out of which 37 elected councilors three elected from special constituencies - one from Bihar Chamber of Commerce, one from registered trade unions (Patna), one to be elected by graduates of the Patna University
	C. Non-voting members	four (by chairman) Patna, three having special knowledge, five to be selected by elected and appointed councilors in prescribed manner out of which one is to be S.C.
		Yes Yes Yes
	D TERM	5 years, Patna - term of office of councilors - subject to the provision of this Act, all councilors constituted as afore said, shall retire from office 4 years after they have entered upon office and the said four years deemed to include any further period which may elapse between the expiration of the said 4 years and the date of 1st meeting of next succeeding M.Corp. at which a quorum is present.
	E RESERVATION	In proportional to population -SC -ST -BC -Women -do- -do- 1/3 of total seats (including SC, ST and BC)
	F. MAYOR	Not specified
		- Method of election
		- Term
		- Reservation
	G WARDS COMMITTEES (W.C.)	Details not specified.

## Bihar: Municipal Corporation - Composition and Structure

	Members	
-	Elected	
-	Nominated	
-	Chairperson	
-	Reservation/Composition	
<b>H . OTHER COMMITTEES</b>	Standing Committees	
- Number	Five	
- Names	1. Consultative Committees - (2-5 consultative committees)(5-9 councilors) 2. Education Committee. 3. Medical, Public Health and Committee, 4. Public works committee, 5. Market and garden committee	
- Remarks	Consists of 15 councillors (2-5 are consultative committees) including Mayor and Dep. Mayor (ex-officio - members) (standing Committee)	
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>	Details not mentioned (sec.134 of Bihar Panchayat Raj Act, 1993)	
- Members		
- Chairperson		
- Remarks		
<b>J METROPOLITAN PLANNING COMMITTEE (M.P.C.)</b>		
- Members	Not less than 1/3 from amongst elected members of municipalities, chairpersons of the Panchayat in Metropolitan area proportion to the ratio between the population of the municipalities of the Panchayat of that area	
- Chairperson	-	
- Remarks	-	

## Bihar: Municipality - Functions and Responsibilities

Legislation	Components	OBLIGATORY FUNCTIONS	Particulars	DISCRETIONARY FUNCTIONS
BIHAR MUNICIPAL (AMENDMENT) SECOND ORDINANCE, 1994	Public Health	Water supply for domestic, industrial & commercial purpose Maintenance of Public health, sanitation, conservancy & solid waste management Slum improvement and upgradation		
	Medical Relief			
	Public Works	Construction of roads & bridges Fire services Safeguarding the interests of weaker sections, handicapped & mentally retarded. Construction, altering and maintaining public streets other than major roads, markets, slaughter-houses, latrines, privies, urinals, drainage work and sewerage work		
	Education	Promotion of cultural, educational & aesthetic aspects		
	Development	Urban planning including town planning Regulation of land use, construction of bridges Planning for economic & social development Urban forestry, protection of environment and promotion of ecological aspects. Slum improvement & upgradation Urban poverty alleviation Provision of urban amenities & facilities		
	Others	Burials & Burial grounds Securing or removing dangerous buildings maintaining & developing and value of property rested in or entrusted to, the management of the municipality Preparing such returns, statements & reports as the administrator may require the Municipality to submit		Taking of census & registration of vital statistics securing, assisting the securing, of suitable places for the carrying on any dangerous or offensive trade or manufacture. Establishing and managing ponds Holding fairs and exhibitions & arranging entertainments, functions & public receptions

## Bihar: Municipality - Functions and Responsibilities

BIHAR MUNICIPAL MANUAL (AS AMENDED BY ACT 2 OF 1995)	Same as mentioned in Bihar Municipal (Amendment) second ordinance, 1994
PATNA MUNICIPAL CORPORATION (AMENDMENT) ACT, 1994	Same as mentioned in Bihar Municipal (Amendment) second ordinance, 1994

## Bihar: Municipal Corporation - Functions and Responsibilities

Legislation	Components	Particulars
		OBLIGATORY FUNCTIONS
COMMENTARY ON PATNA MUNICIPAL CORPORATION ACT, 1951 (AMENDED UPTO 1996)	Public Health	<ul style="list-style-type: none"> <li>• Construction, maintenance &amp; cleaning of drains, public latrines, urinals etc</li> <li>• Construction &amp; maintenance of means for providing supply of water for public &amp; private purpose</li> <li>• Scavenging &amp; removal of filthy matters, all ashes, refuse &amp; rubbish</li> <li>• Reclamation of unhealthy localities, removal of noxious vegetation &amp; general abatement of all nuisances.</li> <li>• Regulation of places for disposal of dead and the provision of new places</li> <li>• Maintenance of form of factory for the disposal of sewage</li> <li>• Public vaccination &amp; inoculation</li> <li>• Establishing &amp; maintaining public hospitals &amp; dispensaries and carrying out measures for public medical relief, prevention, promotion &amp; safeguarding of public health</li> <li>• Organisation &amp; maintenance of maternity homes &amp; child welfare centres.</li> <li>• Veterinary dispensaries, employment of veterinary practitioners</li> </ul>
	Medical Relief	<ul style="list-style-type: none"> <li>• Construction, maintenance, alteration &amp; improvement of public streets, bridges, culverts, causeways etc.</li> <li>• lighting, watering &amp; cleaning of public streets</li> <li>• Removal of obstruction &amp; projections in or upon</li> <li>• Naming of streets &amp; the numbering of premises</li> <li>• Extinguishing fires &amp; protecting life &amp; property when fire occurs.</li> <li>• Giving relief &amp; establishment of relief works in times of scarcity or general calamity</li> <li>• Construction, establishment &amp; maintenance of institutions for the prevention of cure of leprosy</li> <li>• Maintenance of ambulance services</li> <li>• Erection &amp; maintenance of boundary marks defining the limits or any alteration in the limits of the corporation</li> </ul>
	Public Works	<ul style="list-style-type: none"> <li>• Construction &amp; maintenance of public markets &amp; slaughter houses</li> <li>• Primary education</li> <li>• Construction maintaining or aiding libraries</li> <li>• establishment of scholarships</li> <li>• Planting &amp; maintaining trees on road-side &amp; elsewhere</li> <li>• Promotion of physical culture</li> </ul>
	Education	
	Development	

## Bihar: Municipal Corporation - Functions and Responsibilities

	Others	<ul style="list-style-type: none"> <li>• Registration of births &amp; deaths</li> <li>• Regulation of offensive &amp; dangerous trades</li> <li>• Securing &amp; removing of dangerous buildings &amp; places</li> <li>• Maintenance of municipal office, public places, public monuments</li> <li>• Improvement of the breed of horses, mules, asses &amp; cattle</li> <li>• Establish &amp; maintenance of dairy &amp; improvement of milk supply</li> <li>• Encouragement of pisciculture, cultivation of vegetables</li> <li>• Establishment of cinemas, restaurants &amp; milk base</li> <li>• Holding of fairs, industrial &amp; Health Exhibitions</li> <li>• Management &amp; maintenance of public trams, omnibuses &amp; other means of locomotion</li> <li>• Establishment of consumers cooperative stores &amp; cottage industries</li> <li>• Survey of building &amp; land</li> <li>• Registration of marriages</li> <li>• Taking of census</li> <li>• Preparation &amp; presentation of address to persons of distinction</li> <li>• Providing public entertainment</li> <li>• Contributions towards any public ceremony or entertainment in Patna</li> <li>• Participation of local bodies, conference recognised by the state government</li> <li>• Payment of rewards for the destruction of noxious animals or unclaimed dogs</li> <li>• Preparation &amp; keeping up to date of appropriate maps, data &amp; records of lands within Patna</li> </ul>
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## Bihar: Municipality - Taxation Power and Financial Obligations

Legislature	Components	Particulars
Bihar Municipal Manual (Amendment) Act, 1995	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act 1992.
	Preparation of Budget	The Commissioners shall prepare in detail budget estimates showing the probable receipts and expenditure. In such estimates the Commissioners shall among other thing -- a. provide for the payment, as they fall due, of all installments of principal and interest for which the Commissioners may be liable in respect of loans contracted by them. b. make adequate and suitable provision for such services as may be required for the several duties imposed by this Act, and c. provide for a cash balance at the end of the year of such amount as the State Government may from time to time determine with reference to municipalities generally or to any municipalities or class of municipalities in particular. Copies of the budget estimates and translations thereof in the vernacular of the district shall be lodged in the office of the Commissioners. Notice shall be locally published they shall be open to inspection. Any written suggestion which may be deposited in the office of the Commissioners shall be laid before them for consideration at the next meeting. Copies of the estimates as sanctioned shall be submitted forthwith to the state government or to such authority as the State Government may direct. The Commissioners from time to time, revise any estimates of expenditure with the view of providing for any modifications such revised estimate shall be published and submitted in the manner herein before specified. Budget estimates, subject to the prescribed restrictions by general or a special resolution authorise the expenditure of any sum provided in such estimates, or any part of such sum, for the purpose to which it has been assigned in such estimates. No order for the payment of money from the municipal fund shall issue unless the expenditure thereof, has been authorised by the Commissioner. The Commissioners shall not incur any expenditure without making a provision for such excess by a revision of the budget estimates in the manner specified.
Accounts and Audit		Not mentioned.
Taxation Power	Procedure for imposition of taxes	A tax on holding, water tax, lighting tax, latrine tax, tax on vehicles, tax on trades, professions, callings and employments, tax on dogs, fee on the registration of dogs, carts, vehicle kept or used or plying for hire, on vessels moored within the limits of the municipality and any other by Govt. notification.
	Revision of taxes	Not mentioned.
	Rate of tax (Property)	The tax on holdings shall not be imposed at a rate exceeding twelve and a half per cent on the annual value of holding.

## Bihar: Municipality - Taxation Power and Financial Obligations

Municipal Finance (funds)	The municipality shall constitute a fund for crediting all sums received by or on its behalf and also for without of such sums therefrom as may be prescribed. a. all sums other than sums for educational purposes received by or on behalf of the Commissioners under this Act or otherwise. b. the balance, if any, standing at the credit of the municipal fund of the municipality at the commencement of this Act. Nothing in this Section shall affect any obligation of the Commissioners arising from a trust legally imposed upon or accepted by of this Act.
Application of municipal funds	i. The construction, maintenance, and improvement of roads, tramway, bridges, square, gardens, tanks, ghats, wells, channels, drains, latrines and urinals. ii. the establishment, maintenance and extension of a drainage sewerage system; iii. the acquiring and keeping of open spaces for the promotion of health parks and sports; iv. the planting and preservation of trees; v. the erection and maintenance of offices and other buildings required for municipal purposes; vi. the erection and maintenance of model dwelling houses; vii. the establishment of scholarships; ix. the construction, establishment and maintenance of hospitals, dispensaries, leper asylums, sarais, poor-house and dharmasals, either wholly or by means of grants-in-aid; x. the employment of vaccinators and the promotion of vaccination; xi. the prevention of the spread of epidemic diseases; xii. the construction, establishment and maintenance of veterinary dispensaries, the employment of veterinary practitioners and the appointment and payment of persons possessing the prescribed qualification to prevent and treat diseases of horses, cattle and other animals; xiv. the improvement of the breed of horses and cattle and the breeding of mules; xv. the payment of rewards for the destruction of noxious animals or deceased or unclaimed dogs; xvi. the establishment and maintenance of dairies and the improvement of the milk supply; xvii. the establishment and maintenance of free libraries; xix. the maintenance of a fire brigade; xx. the holding of fairs and industrial exhibition; xxi. the giving of relief, and the establishment of relief works, in time of scarcity or any general calamity; xxii. the payment of compensation to any person sustaining any damage by reason of the exercise of any of the power conferred by this Act; xxiii. the payment to an officer or servant of the Commissioners of a bonus for good work done or of compensation for loss incurred in the execution of his duty; xxiv. the payment of advances to an officer or servant of the Commissioners for the purchase of means of conveyance or for the purpose of enabling him to acquire and construct a residence for himself; xxv. the provision and maintenance of public trams and omnibuses and other means of locomotion; and xxvi. to promote the safety, health, welfare or convenience of the inhabitants or expenditure whereon may be declared by the Commissioners, with the sanction of the State Government, to be an appropriate charge on the municipal fund.
Recovery of municipal claims	Office hours are specified for payment of taxes, tax payable quarterly in advance, tax on holding to be first charge on holding. Receipts to be given for all payments. Notice of demand to be presented, levy by distress on failure to pay tax, officer may break open door. Commissioner to keep accounts of distress and sale. Recovery of arrear of tax as a public demand, recovery of arrears of tax as a public demand after failure to realise the same by distress, and sale. Commissioner may bring suits instead of distraining on failure of distress, recovery from occupier of tax due from non-resident owner and deduction from rent, recovery by owner from tenant of three-fourth of water tax.

GOA

## Goa: Municipality - Composition and Structure

Legislation	Components	Particulars
The Goa Municipal (Amendment) Act, 1993 (Goa Act 13 of 1994)	<b>A. Size</b>	Not specified
	<b>B. Voting Member (elected)</b>	No. not specified
	<b>C. Non-voting members</b>	Number not specified
	- Nominated	Yes
	- MLAs	Yes
	- MPs	Yes
	- MLCs	Yes
<b>D TERM</b>		5 years
<b>E . RESERVATION</b>		In proportion to population
	- SC	-do-
	- ST	-do-
	- BC	
	- Women	1/3 of total seats (including SC, ST)
<b>F . CHAIRPERSON</b>		Not specified
	- Method of election	
	- Term	Not specified
	- Reservation	Same in (E)
<b>G WARDS COMMITTEES (W.C.)</b>		Details not specified
<b>Members</b>		
	- Elected	
	- Nominated	
	- Chairperson	
	- Reservation/Composition	

**Goa: Municipality - Composition and Structure**

<b>H OTHER COMMITTEES</b>		Not specified
- Number		
- Names		
<b>I DISTRICT PLANNING COMMITTEE (D.P.C.)</b>		
- Members	1. MP 2. MLA 3. Council of states 4. Chairman of councils 5. Not less than 1/3 of member of committee elected from amongst members in proportion to ratio between population of urban area 6 CEO - secretary of the committee	
- Chairperson	Choosen in prescribed manner	
- Remarks		

## Goa: Municipality - Functions and Responsibilities

Legislation	Components	OBLIGATORY FUNCTIONS	Particulars
THE GOA MUNICIPALITIES (AMENDMENT) BILL, 1993	Nothing is mentioned		

Legislation	Components	OBLIGATORY FUNCTIONS	Particulars
The Goa, Daman and Diu Municipalities Act, 1968	Public Health Medical Relief Public Works Education Development Others	<ul style="list-style-type: none"> <li>• Provision of drains and drainage</li> <li>• Collection and removal of rubbish and night soil</li> <li>• Prevention and control of dangerous diseases</li> <li>• Laying new streets</li> <li>• Removal of Encroachments</li> <li>• Enforcing building control</li> </ul>	• Provision of water supply

Source: Urban Local Bodies, A summary of legislations, MOUD, GOI, p. 31

## Goa: Municipality - Taxation Powers and Financial Obligations

Legislature	Components	Particulars
Goa Municipalities (Amendment) Act, 1993; Goa, Daman and Diu Municipalities Act, 1963	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act 1992
Preparation of Budget		<p>The Chief Officer shall prepare and place before the Standing Committee - an estimate of the income and expenditure of the Council during the ensuing financial year and an estimate of the closing balance in the municipal fund at the end of the current year; proposals for any change in the taxes, fees or other charges to be levied for the ensuing year. The Council shall consider the estimates prepared by the Chief Officer and the recommendations of the Standing Committee, if any, and adopt the budget estimates with or without modifications not later than the last day of February: No budget shall be approved by the Council unless provision is made therein -</p> <p>(a) for the payment as they fall due of all sums and of all installments of principal and interest for which the Council may be liable under this Act or any other law for the time being in force; (b) for the payment of contributions to the special funds constituted under this Act such as the Salary Reserve Fund; (c) for the payment of salaries and allowances of the officers and servants of the Council; (d) for a minimum cash balance at the end of the year (exclusive of the balance, if any, in any statutory fund) of such amount as may be prescribed by rules made by the Government. The budget so sanctioned may be varied or altered by the Council, from time to time, as circumstances may render desirable. If any sum which is not so included in the budget, is expended in an emergency, the circumstances in which such sum was expended shall forthwith be reported by the President to the Council and the Director, with an explanation of the way in which it is proposed to cover such extra expenditure.</p>
Accounts and Audit		<p>Accounts of the receipts and disbursements of every Council shall be kept in accordance with the rules contained in the Municipal Account Code prescribed by the Government and shall be placed before the Council in the prescribed manner. After the end of each official year the Chief Officer shall arrange to get prepared, and if so required by section 100 get audited by the Municipal Auditor, the accounts of the Council for the year and shall place them before the Council not later than the 30th day of June of the following year.</p>
Taxation Power		<p>A consolidated property tax on lands or buildings or both situated within municipal area, based on their ratable value as determined in accordance with section 110; a tax on professions, trades, calling and employments; a theater tax; a tax on advertisements published in the newspapers; a tax on all vehicles (excluding motor vehicles as defined in the Motor Vehicles Act, 1939), boats or IV of 1939 animals used for riding, draught or burden and kept for use within the municipal area, whether they are actually kept within or outside such areas toll on vehicles and animals used as foorsaid, entering the municipal area but not liable to taxation under clause (a); a tax on dogs kept within the municipal; a special sanitary tax upon private latrines, premises or compounds cleansed by municipal agency; after notice given as hereinafter required; a drainage tax; a special water tax for water supplied by the Council in individual cases, charges for such supply being fixed in such mode or modes shall be best suited to the varying circumstances of any class of cases or of any individual case; a tax on pilgrims resorting periodically to a shrine within the limits of the Council' a special educational tax.</p>

## Goa: Municipality - Taxation Powers and Financial Obligations

Procedure for imposition of taxes	It shall, by resolution passed at a special meeting, select for the purpose one or other of the taxes specified in that section and approve the bye-laws concerning the tax selected, and in such bye-laws specify - the classes of persons or of property or of both, which the Council proposes to make liable, and any exemptions which it proposes to make; the amount or rate at which the Council proposes to assess each such class; the mode of levying and recovering the tax and the dates on which it or installments (if any) thereof shall be payable; all other matters which the Government by rules made in this behalf may require to be specified therein; when such a resolution is passed, the Council shall take further action to obtain the previous sanction of the Government to the byelaws under section 307
Revision of taxes	a resolution passed at a special meeting, decided to increase or reduce the amount or rate at which such tax is leviable and to that extent the bye-laws already sanctioned by the Government; such increase or reduction shall not exceed ten per centum of the amount or rate at which such tax was leviable during the preceding official year
Rate of tax (Property)	A consolidated property tax on lands or buildings or both situated within municipal area, based on their rateable value.
Municipal Finance (funds)	All moneys received by or on behalf of a Council by virtue of this Act or any other law for the time being in force, all taxes fines and penalties paid to or levied by it under this Act, other than fines imposed by any Court, all proceeds of land or other property sold by the Council, and all rents accruing from its land or property, and all interest, profits and other moneys accruing by gift or transfer from the Government or private individuals or otherwise, shall constitute the municipal fund.
Application of municipal funds	to incur expenditure in the acquisition of land or in the construction, maintenance, repair or purchase of works providing the supply of electrical energy or gas, establishing slaughter-houses or places for the disposal of nightsoil or sewage or carcasses of animals or for drainage works or for the purpose of providing mechanically propelled transport facilities for the conveyance of the public or for the purpose of setting up of dairies or farms for the supply, distribution and processing of milk or milk products or for any other purpose calculated to promote the health, safety or convenience of the inhabitants
Recovery of municipal claims	i) Presentation of Bill for sums due to council and discount for prompt payment (2) Notice of Demand issued (3) Warrant (4) Sale of property distrained or attached, application of proceed of sale (5) fees and other cost chargeable and (6) By court.

GUJARAT

## Gujarat: Municipality - Composition and Structure

Legislation	Components	Particulars
The Gujarat Municipalities (Amendment) Act, 1993	A. Size	Every municipality shall consist of 21 elected councilors for Nagar Panchayat, 27 for a municipality having population between 25,000-50,000 36 for having population between 50,000-1,00,000, 42 for having population between 1,00,000-2,00,000, 51 for having population more than 2,00,000
	B. Voting Member (elected)	21-51
	C. Non-voting members	Not specified
	- Nominated	
	- MLAs	
	- MPs	
	- MLCs	
D. TERM	5 years	
E. RESERVATION	In proportion to population -do- 1/10 of total seats 1/3 of total seats (including SC, ST and BC)	
F. CHAIRPERSON		
	- Method of election	From amongst elected members
	- Term	one year
	- Reservation	SC, ST, BC and Women in Prescribed manner
G. WARDS COMMITTEES (W.C.)	Not specified	
H. OTHER COMMITTEES	Not specified	

**Gujarat: Municipality - Composition and Structure**

	- Number	
	- Names	
<b>I.</b>	<b>DISTRICT PLANNING COMMITTEE (D.P.C.)</b>	Not specified
	- Members	
	- Chairperson	
	- Remarks	

## Gujarat: Municipal Corporation - Composition and Structure

Legislation	Components	Particulars
Bombay Provincial Municipal Corporation (Gujarat Second Amendment) Act, 1993	A. Size	Not specified
	B. Voting members (elected)	No. not specified
	C. Non-voting members	Not specified
	- Nominated	
	- MLAs	
	- MPs	
	- MLCS	
D. TERM	5 years	
E. RESERVATION	Same as applicable to municipalities	
	- SC	
	- ST	
	- BC	
	- Women	
F. MAYOR		
	- Method of election	Not specified
	- Term	Not specified
	- Reservation	SC, ST, BC and Women (in prescribed manner)
G. WARDS COMMITTEES (W.C.)		
Members		
	- Elected	Not specified
	- Nominated	Not exceeding five having interest in civic administration (by state govt)
	- Chairperson	Councillor representing two or more wards
	- Reservation/Composition	Not specified

**Gujarat: Municipal Corporation - Composition and Structure**

	<b>H OTHER COMMITTEES</b>	Not specified
-	Number	
-	Names	
-	Remarks	
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C)</b>		Not specified
-	Members	
-	Chairperson	
-	Remarks	
<b>J METROPOLITAN PLANNING COMMITTEE (M.P.C.)</b>		Not specified
-	Members	
-	Chairperson	
-	Remarks	

## Gujarat: Municipality - Functions and Responsibilities

Legislation	Components	OBLIGATORY FUNCTIONS	DISCRETIONARY FUNCTIONS
		Particulars	
GUJARAT ACT NO. 34 OF 1964, THE GUJARAT MUNICIPALITIES ACT, 1963	Public Health	<ul style="list-style-type: none"> <li>• Public vaccination</li> <li>• Introducing &amp; maintaining the system of water closet, removal of night soil</li> <li>• Disposal of rubbish, preparation of manure from rubbish &amp; night soil</li> <li>• Obtaining supply of water &amp; additional supply of water for preventing danger to health of inhabitants</li> <li>• Construction, Altering &amp; maintaining public latrines &amp; urinals</li> </ul>	<ul style="list-style-type: none"> <li>• Construction of sanitary dwelling for the poorer class</li> <li>• Arranging for the destruction or the detention &amp; prevention of mad dogs</li> </ul>
Medical Relief		<ul style="list-style-type: none"> <li>• Providing special medical aid for the sick in time of dangerous diseases, suppress and prevent the recurrence of diseases</li> <li>• Establishment &amp; maintaining public hospitals, dispensaries &amp; family planning centres &amp; providing medical relief</li> </ul>	
Public Works		<ul style="list-style-type: none"> <li>• Naming streets &amp; numbering of premises</li> <li>• Giving immediate relief to persons rendered destitute by such natural calamity as floods fire or earthquake, within the municipal borough</li> <li>• Lighting public streets, places &amp; buildings</li> <li>• Extinguishing fires &amp; protecting life &amp; property when fire occurs</li> <li>• Removing obstructions &amp; projections in public streets or places and in spaces, which are open to the enjoyment of public</li> <li>• Securing or removing dangerous buildings or places</li> <li>• Watering public streets &amp; places</li> <li>• Cleaning public streets, places, severs all spaces not being private</li> </ul>	<ul style="list-style-type: none"> <li>• Giving relief, establishing &amp; maintaining relief works in time of famine or destitute persons</li> <li>• Construction, establishing or maintaining public parks, gardens libraries, museums, lunatic asylums, halls, offices etc.</li> <li>• Construction, purchase, organisation, maintenance of mechanically propelled transport facility for conveyance of public</li> <li>• Planting &amp; maintaining road-side &amp; other trees</li> <li>• Construction &amp; maintenance, repairs, purchase of any works for supply of electrical energy or gas</li> <li>• Providing accommodation</li> </ul>
Education		<ul style="list-style-type: none"> <li>• Establishing &amp; maintaining primary schools</li> </ul>	<ul style="list-style-type: none"> <li>• Establishing &amp; maintaining pre-primary schools</li> <li>• Undertaking cultural activities</li> <li>• Making contribution by way of aid to pre-primary schools, secondary schools, technical education &amp; high education</li> <li>• Establishing &amp; maintaining gymnasium, playground, reading rooms, recreation centres etc.</li> <li>• Establishing &amp; maintaining secondary schools, institution for higher &amp; technical education</li> </ul>

## Gujarat: Municipality - Functions and Responsibilities

	Development	<ul style="list-style-type: none"> <li>• Devising town planning</li> <li>• Erecting substantial boundary marks, defining the limit of the municipal boundary</li> </ul>	<ul style="list-style-type: none"> <li>• Construction, altering &amp; maintaining residential buildings</li> <li>• Encouraging information of cooperative housing societies giving assistance to societies in construction of residential buildings</li> <li>• Undertaking manufacture of building material &amp; distribution at fair price shops.</li> <li>• Undertaking scheme of slum clearance or redevelopment of any area</li> </ul>
Others		<ul style="list-style-type: none"> <li>• Regulating or abating offensive or dangerous trade or practices</li> <li>• Acquiring &amp; maintaining, changing &amp; relating places for disposal of unclaimed dead bodies of animals</li> <li>• Construction &amp; altering, maintaining public streets, markets, slaughter houses, privies, drains, sewers, baths, washing places tanks etc.</li> <li>• Suitable accommodation for calves, cows, buffalos</li> <li>• Printing annual reports on the municipal administration</li> <li>• Paying of salaries &amp; the contingent expenditure</li> <li>• Registration births, marriages &amp; deaths</li> </ul>	<ul style="list-style-type: none"> <li>• Securing or assistance in securing a suitable place for the carrying of the offensive trade.</li> <li>• Supply, construction &amp; maintaining receptacles, fitting, pipes &amp; others appliances</li> <li>• Setting up of dairies or farms for supply distribution &amp; processing of milk &amp; its products</li> <li>• Any public reception, ceremony, entertainment or exhibition</li> <li>• Taking of census &amp; granting rewards</li> <li>• Making surveys</li> <li>• Payment of salaries &amp; allowances</li> </ul>

## Gujarat: Municipality - Taxation Powers and Financial Obligations

Legislature	Components	Particulars
The Gujarat Municipalities Act, 1963 No. 34 of 1964	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act 1992
	Preparation of Budget	Prepared by the municipality and laid before it. Municipality decide upon the appropriation and the ways and means contained in it. Sanctioned budget may be altered or varied from time to time, as circumstances may render desirable. Executive committee or any other committee sanction reappropriation not exceeding Rs. 5000 from one sub-head to another. Such re-appropriations shall be submitted to the municipality at every quarterly general meeting. No sum shall be expanded unless included in the budget estimates.
	Accounts and Audit	Accounts may be audited prescribed in the rules. The municipal accounts shall be audited at any times, if the state Government so directs. The auditors have access to all the accounts and other records of the municipality.
	Taxation Power	A tax on building or lands, tax on all vehicles, toll on vehicles, tax on dogs, special sanitary cess, general sanitary cess, drainage tax, water rate, lighting tax, fee on pilgrims, special educational cess and any other tax not being a tax on professional trade, callings and employments and octroi.
	Procedure for imposition of taxes	Municipality shall, by passed at a general meeting. The municipality shall publish the rules so approved with a notice in the form of scheduled I prefixed there to after such resolution. Any objection may be send in writing to the municipality within a month from the publication. All such objections shall take into consideration or authorise a committee to consider the same unless it decides to abandon the proposed tax and any modifications proposed in accordance therewith together with the notice and rules aforesaid to the State Government.
	Revision of Taxes	The State Government may by notification in the official Gazette empower any municipality to levy any tax or to increase or reduce the amount or rate of any tax levied within such maximum and minimum limits either as to the amount or the rate as may be specified in such notifications.
	Rate of tax (Property)	Not mentioned.
	Municipal finance (funds)	All money received by or on behalf of the municipalities. All taxes, times and penalties paid to or levied by it, fines imposed by the court. All proceeds of land or other property sold by the municipality, all rents accruing from land or property, interest, profit, gift or transfer from Government or private individuals or otherwise shall constitute the municipal fund.

## Gujarat: Municipality - Taxation Powers and Financial Obligations

	Application of municipal funds	The municipal fund shall be applied for purposes of this act within the limits of the municipal borough.
	Recovery of municipal claims	Any amount is recoverable by presentation of bill, but if the person liable to pay the sum does not pay within 15 days from the notice, the coercive measures are taken to recover the claims. Even then if the amount is not recovered then warrant can be issued and execute, sale of goods distrained in special rates. Fees and costs are also chargeable for every notice issued.

HARYANA

## Haryana: Municipal Corporation - Composition and Structure

Legislation	Components	Particulars
<b>Haryana Municipal Corporation Ordinance, 1994</b>	<b>A. Size</b>	Not specified
	<b>B. Voting members (elected)</b>	Not specified
	<b>C. Non-voting members</b>	
	- Nominated	Three
	- MLAs	Yes
	- MPs	Yes
	- MLCs	Yes
	<b>D. TERM</b>	5 years
	<b>E.. RESERVATION</b>	In proportion to population
	- SC	-
	- ST	Two seats
	- BC	1/3 of total seats (including SC)
	- Women	
	<b>F. MAYOR</b>	
	- Method of election	From amongst elected members
	- Term	one year
	- Reservation	Filled up from members belonging to general category, SC and women by rotation and by lots in the manner as may be prescribed
	<b>G. WARDS COMMITTEES (W.C.)</b>	Each ward consists of population 25,000 and may be less for rural Assembly Constituency.
	<b>Members</b>	Not specified
	- Elected	
	- Nominated	
	- Chairperson	Not specified
	- Reservation/Composition	Not specified

**Haryana: Municipal Corporation - Composition and Structure**

	<b>H. OTHER COMMITTEES</b>	
-	Number	four
-	Names	1- Water supply, Sewage and disposal, 2- Building and roads, 3- H. tax assessment, 4- Finance & contracts
-	Remarks	
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>		Not specified
-	Members	
-	Chairperson	
-	Remarks	
<b>J. METROPOLITAN PLANNING COMMITTEE (M.P.C.)</b>		
-	Members	2/3 elected from corporation, municipalities and chairpersons of Panchayats, Nominated - members of govt of India and State govt and of such organisation, Institution as may be deemed necessary
-	Chairperson	Not specified
-	Remarks	-

## Haryana: Municipal Corporation - Functions and Responsibilities

Legislation	Components	Particulars	
		OBLIGATORY FUNCTIONS	DISCRETIONARY FUNCTIONS
HARYANA MUNICIPAL CORPORATION ORDINANCE, 1994	Public Health	<ul style="list-style-type: none"> <li>• Water supply for domestic, industrial &amp; commercial purpose.</li> <li>• Public health, sanitation, conservancy &amp; solid waste management.</li> <li>• Construction, maintenance &amp; cleaning of drains, drainage works for public latrines, urinals etc.</li> <li>• Scavenging, removal &amp; disposal of drains.</li> <li>• Scavenging, removal &amp; disposal of filth, rubbish &amp; obnoxious &amp; polluted matters</li> <li>• Reclamation of unhealthy localities, removal of noxious vegetation, abatement of all nuisances</li> <li>• Prevention &amp; checking of dangerous diseases</li> </ul>	<ul style="list-style-type: none"> <li>• Organisation &amp; management of chemical &amp; bacteriological labs for examination or analysis of water, food &amp; drugs for detection of diseases or research connected with public health &amp; medical relief</li> <li>• Public vaccination &amp; inoculation</li> <li>• Establish &amp; maintenance of hospitals, dispensaries, maternity &amp; child welfare centres</li> </ul>
	Medical Relief		<ul style="list-style-type: none"> <li>• Houses for the deaf &amp; dumb for disabled &amp; handicapped children</li> <li>• Shelters for destitute &amp; disabled persons</li> <li>• Asylums for persons of unsound mind</li> <li>• Building or purchase &amp; maintenance of dwelling houses for corporation officers &amp; other employees</li> <li>• Provision of housing accommodation for inhabitants of any area any class of inhabitants</li> </ul>
	Public Works	<ul style="list-style-type: none"> <li>• Fire services</li> <li>• Roads &amp; bridges</li> <li>• Provision of urban amenities &amp; facilities such as parks, gardens &amp; play ground</li> <li>• Street lighting, Parking lots, bus stop, public conveniences</li> <li>• Construction, maintenance, alteration &amp; improvement of public streets, bridges, culverts causeway etc.</li> <li>• Lighting, watering &amp; cleaning of public streets</li> <li>• Removal of obstructions &amp; projections in or upon streets, bridges &amp; public places</li> <li>• Naming &amp; numbering of streets &amp; premises</li> <li>• Maintenance of municipal offices</li> <li>• Layout of maintenance of public parks, gardens or recreation grounds</li> <li>• Maintenance of fire-brigade &amp; protection of life &amp; property in case of fire</li> </ul>	

## Haryana: Municipal Corporation - Functions and Responsibilities

	Education	<ul style="list-style-type: none"> <li>• Promotion of cultural, educational &amp; aesthetic aspects</li> </ul>	<ul style="list-style-type: none"> <li>• Furtherance of education including cultural &amp; physical education</li> <li>• Providing of music, other entertainment, establishment of theatre &amp; cinemas</li> <li>• Organising &amp; management of fairs &amp; exhibitions</li> </ul>
Development	<ul style="list-style-type: none"> <li>• Urban planning including town planning</li> <li>• Regulation of land use, construction of buildings</li> <li>• Planning for economic &amp; social development</li> <li>• Urban forestry, protection of environment and promotion of ecological aspects.</li> <li>• Slum improvement &amp; upgradation</li> <li>• Urban poverty alleviation</li> </ul>	<ul style="list-style-type: none"> <li>• Improvement of municipal area with improvement schemes approved by corporation</li> </ul>	<ul style="list-style-type: none"> <li>• Improvement of municipal area with improvement schemes approved by corporation</li> </ul>
Others	<ul style="list-style-type: none"> <li>• Safeguarding interest of weaker sections including handicapped &amp; mentally retarded</li> <li>• Burials &amp; Burial grounds, cremations, cremation grounds &amp; electric crematoriums</li> <li>• Cattle ponds, prevention of cruelty to animals</li> <li>• Vital statistics including registration of births &amp; deaths</li> <li>• Regulation of slaughter houses &amp; tanneries</li> <li>• Construction &amp; maintenance of municipal markets &amp; regulation</li> <li>• Regulation &amp; abatement of offensive or dangerous trades</li> <li>• Securing or removal of dangerous buildings &amp; places</li> <li>• Maintenance of monuments &amp; memorials</li> </ul>	<ul style="list-style-type: none"> <li>• Establish &amp; maintenance &amp; aid to libraries, museums, art galleries, botanical or zoological collections</li> <li>• Establish &amp; maintenance, aid to stadia, gymnasium, akharas &amp; places of sports &amp; games</li> <li>• Registration of marriages</li> <li>• Taking of census of population</li> <li>• Civic reception to person of distinction</li> <li>• Construction &amp; maintenance of rest house, poor houses, infirmaries, children's homes</li> <li>• Provision for relief to destitutes &amp; disabled persons</li> <li>• Organisation &amp; management of farms, dairies, distribution &amp; processing of milk &amp; milk products</li> <li>• Organisation &amp; management of cottage industries, handicraft centres &amp; sales emporia</li> <li>• Construction &amp; maintenance of warehouses &amp; godowns</li> <li>• Construction &amp; maintenance of garages, sheds, stands &amp; cattle biers</li> <li>• Provision for unfiltered water supply</li> <li>• Measures to promote public safety, health, convenience or general welfare</li> </ul>	<ul style="list-style-type: none"> <li>• Establish &amp; maintenance &amp; aid to libraries, museums, art galleries, botanical or zoological collections</li> <li>• Establish &amp; maintenance, aid to stadia, gymnasium, akharas &amp; places of sports &amp; games</li> <li>• Registration of marriages</li> <li>• Taking of census of population</li> <li>• Civic reception to person of distinction</li> <li>• Construction &amp; maintenance of rest house, poor houses, infirmaries, children's homes</li> <li>• Provision for relief to destitutes &amp; disabled persons</li> <li>• Organisation &amp; management of farms, dairies, distribution &amp; processing of milk &amp; milk products</li> <li>• Organisation &amp; management of cottage industries, handicraft centres &amp; sales emporia</li> <li>• Construction &amp; maintenance of warehouses &amp; godowns</li> <li>• Construction &amp; maintenance of garages, sheds, stands &amp; cattle biers</li> <li>• Provision for unfiltered water supply</li> <li>• Measures to promote public safety, health, convenience or general welfare</li> </ul>

Haryana: Municipality - Taxation Powers and Financial Obligations

Legislature	Components	Particulars
Haryana Ordinance no. 4 of 1994  The Haryana Municipal Corporation Ordinance, 1994	Constitution of Finance Commission	As per the 74th Constitution Amendment Act 1992.
	Preparation of Budget	The Corporation shall not later than the first week of February of each year, adopt for the ensuing year a budget estimate which shall be an estimate of Income and Expenditure. It shall be submitted to government not later than the last week of February preceding the year to which the budget estimate relates. The budget estimate received by the government shall be referred to corporation before 31st day of March after approval with or without modifications as the government may deem fit. Power of the corporation to alter budget estimate: to reduce or increase the amount of any budget grant under any head and also to make additional budget grant and transfer the amount or portion of the amount of the budget grants. Here, the corporation is empowered to readjust income and expenditure during the year.
	Accounts and Audit	There shall be kept in such manner and in such form as may be prescribed by regulations accounts of receipts and expenditure of the corporation. The examiner, local fund accounts, Haryana, shall conduct day to day examination and audit of the corporation accounts. And there will be an action by the commissioner on the report.
	Municipal taxation	The taxes may be specified by the government by notification shall be assessed and collect. The government may direct the corporation to impose any tax and if the corporation fails to carry out any order passed, the government may by a suitable order notified in the official gazette impose the tax.
	Taxation Power	Taxes on land and building, a duty on the transfer, sale, exchange, gift, mortgage, and lease in perpetuity of immovable property, a tax on profession, trades, callings and employment, tax on vehicle other than motor vehicles and animals, development tax, show tax, tax on consumption of energy @ not exceeding 5 paise for every unit. Anyother tax that may be imposed under the provisions of the Haryana Municipal Act, 1973.
	Procedure for imposition of taxes	Not mentioned
	Revision of taxes	Not mentioned
	Rate of tax (property)	Property tax consist of water tax; fire tax; and a general tax. A general tax not more than fifteen per cent of the ratable value of lands and buildings.

**Haryana: Municipality - Taxation Powers and Financial Obligations**

Municipal Finance (funds)	All funds immediately before the declaration and constitution of corporation, all money by or on behalf of the corporation, all proceeds of the disposal of property by or on behalf of the corporation, all rents, all money raised by any tax, rate or cess levied, all fees and fines all money received by from any individual or association by way of grant or gift, or deposit, interest and profits arising from any investments, all money from any other source. All corporation fund to be kept in a treasury or in a nationalised bank.
Application of funds	All money received from time to time to be credited to corporation fund, shall be applied in payment of all sums, charges and costs necessary for carrying out the provisions of this ordinance and also to promote the safety, health welfare, or convenience of the inhabitants, or expenditure by the corporation.
Recovery of municipal claims	not mentioned

## HIMACHAL PRADESH

## Himachal Pradesh: Municipality - Composition and Structure

Legislation	Components	Particulars
<b>The Himachal Pradesh Municipal Act, 1994</b>	<b>A. Size</b>	Municipal Council - for a smaller urban area with population exceeding 5,000 and generating annual revenue exceeding Rs.20 lakhs for the local administration. Members (elected) 7 for population below 5,000, 9 for 5,000-10,000, 11 for 10,000-20,000, 13 for 20,000-30,000, 15 for 30,000-40,000, 17 for 40,000-50,000, for a transitional area with population exceeding 2000 and generating annual revenue exceeding Rs.5 lakhs for the local administration
	<b>B. Voting Member (elected)</b>	7-19
	<b>C. Non-voting members</b>	
	- Nominated	Not more than three
	- MLAs	Not specified
	- MPs	Not specified
	- MLCs	Not specified
	<b>D. TERM</b>	5 years
	<b>E.. RESERVATION</b>	Provided 1 seat, where reservation not possible (for at least 5% SC population); provided further, No seat reserved if no eligible candidate elected In proportion to population - do - - do - 1/3 of total seats (including SC, ST and BC)
	<b>F. CHAIRPERSON</b>	
	- Method of election	From amongst elected members
	- Term	5 years
	- Reservation	In proportion to population (SC, ST and BC) - for women - 1/3 of total seats (including SC, ST and BC)

## Himachal Pradesh: Municipality - Composition and Structure

	<b>G. WARDS COMMITTEES (W-C)</b>	Wards not to exceed 25, population more than 3500, other details not specified
Members		Not specified
- Elected		
- Nominated		
- Chairperson		Not specified
- Reservation/Composition		Not specified
<b>H. OTHER COMMITTEES</b>		
- Number	four	
- Names		Standing committees 1- general function 2- finance, contractual, planning 3- social justice 4- Joint committees, member 3-5 from among members - for social justice atleast one member to be SC/ST
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>		
- Members		chosen by elected members in the district in pre scribed manner from amongst themselves
- Chairperson		Not specified
- Remarks		

## Himachal Pradesh: Municipal Corporation - Composition and Structure

Legislation	Components	Particulars
A. Size		For a larger urban area with population exceeding 50,000 and generating Annual revenue exceeding Rs.2 crore for the local administration.
B. Voting members (elected)	19	
C. Non-voting members		Not specified
- Nominated		
- MLAs		
- MPs		
- MLCs		
D. TERM	5 years	
E. RESERVATION		Not specified
- SC		
- ST		
- BC		
- Women		
F. MAYOR		Not specified
- Method of election		
- Term		
- Reservation		
G. WARDS COMMITTEES (W.C.)		Not specified
Members		
- Elected		
- Nominated		
- Chairperson		
- Reservation/Composition		

## Himachal Pradesh: Municipal Corporation - Composition and Structure

	<b>H. OTHER COMMITTEES</b>	Not specified
-	Number	
-	Names	
-	Remarks	
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C)</b>		Not specified
-	Members	
-	Chairperson	
-	Remarks	
<b>J. METROPOLITAN PLANNING COMMITTEE (M.P.C.)</b>		Not specified
-	Members	
-	Chairperson	
-	Remarks	

## Himachal Pradesh: Municipality - Functions and Responsibilities

Legislation	Components	Particulars
		OBLIGATORY FUNCTIONS
		DISCRETIONARY FUNCTIONS
HIMACHAL PRADESH MUNICIPAL ACT, 1994		
Public Health	<ul style="list-style-type: none"> <li>• Water supply for domestic, industrial &amp; commercial purpose</li> <li>• Public health, sanitation, conservancy &amp; solid waste management</li> </ul>	<ul style="list-style-type: none"> <li>• Construction of sanitary dwelling for the poorer classes</li> <li>• Arranging for the destruction or the detention or prevention of dogs</li> </ul>
Medical Relief		
Public Works	<ul style="list-style-type: none"> <li>• Fire services</li> <li>• Roads &amp; bridges</li> <li>• Provision of urban amenities &amp; facilities such as parks, gardens &amp; play grounds</li> <li>• Public amenities including street lighting, parking lots, bus stops &amp; public conveniences</li> </ul>	
Education		
Development	<ul style="list-style-type: none"> <li>• Preparation of plans for economic development &amp; social justice</li> <li>• Urban planning including town planning</li> <li>• Regulation of landuse &amp; construction of buildings</li> <li>• Urban poverty alleviation</li> </ul>	
Others	<ul style="list-style-type: none"> <li>• Urban forestry, protection of environment &amp; promotion of ecological aspects.</li> <li>• Safeguarding interests of weaker section, handicapped &amp; mentally retarded.</li> <li>• Slum improvement &amp; upgradation.</li> <li>• Burial &amp; burial grounds, cremations, cremation grounds &amp; electric crematoriums.</li> <li>• Cattle ponds, prevention of cruelty to animals.</li> <li>• Vital statistics including registration of births &amp; deaths.</li> <li>• Regulation of slaughter houses &amp; tanneries.</li> </ul>	<ul style="list-style-type: none"> <li>• Disposal of mad dogs &amp; stray dogs, other animals.</li> <li>• Cleaning filthy building or land.</li> <li>• Paving or draining of cattle-stands.</li> <li>• Prohibit use of unfit buildings.</li> <li>• Clear away noxious vegetation.</li> </ul>

## Himachal Pradesh: Municipality - Taxation Power and Financial Obligations

Legislature	Components	Particulars
Himachal Pradesh Municipal Act, 1994 (Act no 12 of 1994)	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act, 1992.
	Preparation of Budget	<p>1) The Finance, Audit and Planning Committee shall cause to be prepared and laid before the municipality at a meeting, a complete account of the actual and expected receipts and expenditure together with a budget estimate of the income and expenditure of the municipality 2) In such budget estimate, the municipality shall among other things- a) make adequate and suitable provision for such service as may be required for the fulfillment of the several duties imposed on the municipality by this Act or any other law; b) provide for the payment, as they fall due, of all installments of principal and interest for which the municipality may be liable in respect of loans contracted by it; c) allow for a balance at the end of said year of not less than such sum or percentage of income as may, from time to time, be fixed by the Director either generally for all municipality or specially for any municipality. 3) If such budget estimate is not in accordance with the provisions of this Act or the rules and orders issued thereunder, the Director may, within two months from the date of receipt of the budget, modify the same to secure compliance with the Act, the rules or the orders: Provided that the Director shall not have power to direct that total proposed expenditure shall exceed the total of the estimated income of the municipality for the following year and the opening balance. 4) If the municipality fails to approve the budget estimate on or before the date mentioned, the Executive Officer or the Secretary of the municipality shall forward the budget estimate, through the Deputy Commissioner, to the Director who shall approve it with or without modification. The budget so approved by the Director shall be expended certified by the Director and thereupon shall be deemed to have been duly approved by the municipality. If, in the course of the official year the municipality finds it necessary to modify the provisions made in the budget with regard to the receipts or to the distribution of the amounts to be expended on the different services it undertakes, it may make such modifications: Provided that no diversion of grants transferred by the Government out of the Consolidated Fund of the State can be made for a purpose, programme or scheme not covered under such grants: Provided also that, without the approval of the Director, - (a) no reduction of over ten per cent is made in the grants approved for any developmental functions of the municipality; and (b) the closing balance shall not be reduced below the sum fixed under clause (c) of sub-section (3) of section 249. Supplementary budget may be prepared and submitted when necessary. The municipality may, at any time during the year for which a budget has been sanctioned by the Director, cause a supplementary budget to be prepared and submitted to the Director. Every such supplementary budget shall be considered and approved by the Municipality and submitted, through the Deputy Commissioner to the Director for approval.</p>

Accounts of the income and expenditure of the municipality shall be kept in accordance with such rules as may be prescribed. The accounts of the municipality fund shall be audited by a separate and independent audit agency under the control of the Director and the audit agency shall, for the purpose of audit have access to all the accounts and other records of the municipality. The audit agency shall within one month of the completion of the audit forward the copy of the audit note to the municipality and on receipt of the said report, the municipality shall, as soon as may be, remedy defects or irregularities if any pointed out in the report and shall forward without delay to the State Government through the Deputy Commissioner and the Director, so many copies of the said report as may be required by the State Government with a brief statement of the action, if any, taken or proposed to be taken thereon. The State government shall on receipt of the audit report of the municipalities, lay them before the State Legislature.

## Himachal Pradesh: Municipality - Taxation Power and Financial Obligations

Taxation Power	A tax payable by the owner on buildings and lands, a duty on transfer of property in the form of a surcharge on the duty imposed by the Indian Stamp Act, 1899 in its application to Himachal Pradesh, on instruments of sale, gift and mortgage with possession of immovable property situated in municipal area any any of the following taxes can also be impose beside above, (i) a tax on profession, trades, callings and employments; (ii) a tax on vehicles, other than motor vehicles, plying for hire or kept within the municipal area; (iii) a tax on animals used for riding, draught or burden kept for use within the municipal area, whether they are actually kept within or outside the municipal area; (iv) a tax on dogs, kept within the municipal area; (v) a toll on vehicles other than motor vehicles, and other conveyances entering the municipal area; (vi) a tax on boats moored within the municipal area; (vii) a tax on the consumption of electricity at the rate of one paisa for every unit of electricity consumed by any person within the limits of the municipal area; (ix) a tax on advertisements other than advertisements published in the newspapers; (x) a tax on buildings payable along with the application for sanction of the building plans; (xi) a fee with regard to pilgrimages; (xii) a fee with regard to drainage; (xiii) a fee with regard to lighting; (xiv) a fee with regard to scavenging; (xv) a fee for cleaning of latrines and privies; (xvi) a fee in the nature of costs for providing internal services under the scheme framed under section 205. (xvii) an education cess; (xix) a local rate on land revenue; (xx) with the previous sanction of the State Government, any other tax, toll or fee which the State Legislature has power to impose in the State under the constitution of India.
Procedure for imposition of taxes	A municipality, at a special meeting, shall pass a resolution, within a period of thirty days from the date of publication of notification under section 65, directing the imposition of tax with effect from the date to be fixed in the resolution if the municipality fails to pass such a resolution within the aforesaid period, the resolution in this behalf shall be seemed to have been passed by he municipality on the expiry of the period of said thirty days. After the resolution is passed or deemed to have been passed under sub-section (1) the State Government shall notify in the Official Gazette the imposition of the tax from the appointed date. (2) when such a resolution has been passed, the municipality shall publish a notice, specifying the class of persons or description of property proposed to be taxed, the amount or rate of the tax to be imposed, and the system of assessment to be adopted. (3) Any inhabitant objecting to the proposed tax may, within thirty days from the publication of the said notice, submit his objection in writing to the municipality, and the municipality shall at special meeting take his objection into consideration. (4) If the municipality decided to amend its proposals or any of them, it shall publish amended proposals, along with a notice indicating that they are in modification of those previously published for objection. Any objections to the amended proposals which may be received with thirty days of their publication shall be dealt with in the manner prescribed. (6) The State Government on receiving proposals for taxation may sanction or refuse to sanction the same, or return them to the municipality for further consideration. A notification of the imposition of a tax under this Act shall be conclusive evidence that the tax has been imposed in accordance with the provisions of the Act.
Revision of taxes	Not mentioned
Rate of tax (Property)	A tax payable by the owner on buildings and lands which shall not be less than seven and a half per centum and more than twelve and a half per centum.
Municipal Finance (funds)	(a) all sums received by, or on behalf of, the municipality under this Act or otherwise; and (b) the balance, if any, standing at the credit of the municipal fund of the municipal area at the commencement of this Act.

## Himachal Pradesh: Municipality - Taxation Power and Financial Obligations

<p><b>Application of municipal funds</b></p> <p>Firstly, such sum as may be required for the payment of any amount falling due on any loan legally contracted by it; secondly, such sum as the municipality may be required by the State Government to contribute towards the cost of such Directorate of Local Self Government as the State Government may establish for the purpose of advising, assisting and supervising the work of municipalities and other local bodies; thirdly, such sum as may be required to meet the establishment charges and the salary, allowances, provident fund and gratuity of the members of the municipal services and other municipal employees including such subscriptions and contributions as are referred to in the Himachal Pradesh Municipal Services Act, 1994; fourthly, such sum as may be required to pay the expenses incurred in auditing the accounts of the municipality, and such portion in auditing the accounts of the municipality, and such portion of the cost of any public expenditure by the Central Government or the State Government as may be held by the State Government to be equitably payable by the municipality, in return for services rendered to it; fifthly, such sum as the municipality may be required by the State Government to contribute towards the maintenance of pauper lunatic or pauper lepers sent from any place in the State to mental hospitals or public asylums whether in or outside the State; sixthly, such sums as may be due to the State Government in respect of the cost of services rendered by it to the municipality and for the maintenance of water works, drainage sewerage, roads, etc. by it on behalf of the municipality; (a) the construction, maintenance, improvement, cleansing and repair of all public streets, bridges, town-walls, town-gates, embankments, drains, privies, latrines, urinals, tanks and watercourses and the preparation of compost manure; the watering the lighting of such streets or any of them; the construction, establishment and maintenance of schools, hospitals and dispensaries, and other institutions for the promotion of education or for the benefit of the public health, and of rest houses, saris, poor-houses, markets, stalls, encamping grounds, pounds, and other works of public utility, and the control and administration of public institution of any of these descriptions; grants-in-aid to schools, hospitals, dispensaries, poor-houses, leper-asylums, and other educational or charitable institutions; the training of teachers and the establishment and maintenance of relief works in time of famine or scarcity; the supply, storage and preservation from pollution of water for the use of men or animals; the planting and preservation of trees, and the establishment and maintenance of public parks and gardens; the taking of vital statistics including the registration of births and deaths, public vaccination and any sanitary measure; the holding of fairs and industrial exhibitions; the preparation and maintenance of a record of right in immovable property; all acts and things which are likely to promote the safety, health, welfare or convenience of the inhabitants, or expenditure where on may be declared by the municipality with the sanction of the State Government to be an appropriate charge on the municipal fund.</p>	<p><b>Recovery of Municipal claims</b></p> <p>Any sum payable on demand -- which is claimable as a fee or other amount due to the municipality under this Act, or under any rules and regulations made thereunder, shall have become payable and remains unpaid for fifteen days after the same is due, the Executive Officer or Secretary, as the case may be, or an Officer duly authorised by him in writing in this behalf (hereinafter referred to as the authorised Officer) may serve upon the person or persons liable to pay such sum a notice in writing in the prescribed form. If such person does not, within fifteen days, from the service of such notice of demand upon him, any the sum due, or show cause to the satisfaction of the Executive Officer or the Secretary why the same should not be paid, the Executive Officer or the Secretary may recover such sum, with all costs, by distraint and sale of the movable property of the defaulter. In order to effect the distraint and sale of property under sub-section (2), the Executive Officer or the Secretary, as the case may be, or the authorised officer shall issue a warrant in the prescribed form and a warrant fee of one rupee shall be leviable for each such warrant. The Executive Officer or the Secretary, as the case may be, or the authorised officer shall make an inventory of the property distrained, a copy of which shall on demand be delivered to the defaulter or any person on his behalf, and if the amount due is not paid within fifteen days after distraint, the property may be sold. The Executive Officer or the Secretary, as the case may be, or the authorised officer shall give or cause to be given to every person making payment of the amount due, a receipt therefor signed by him. Any sum due to a municipality under this Act, shall without prejudice to any other mode of collection, be recoverable as an arrears of land revenue.</p>
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KARNATAKA

## Karnataka: Municipality - Composition and Structure

<b>Legislation</b>	<b>Components</b>	<b>Particulars</b>
The Karnataka Municipal Corporation (Amendment) Act, 1994	A. Size	A- Population not less than 20,000 and more than 3 lakhs B- density of population is 1500 per sq. km. C- revenue generated not less than Rs.9/- lakhs or Rs.45/- per capita per annum D. employment not less than 50% in non-agriculture activities. Town Panchayat - population - 10,000-20,000 (B) density not less than 400 per sq. km.(C) employment - not less than 50% in non-agricultural activities
	B. Voting Member (elected)	11-20 for town Panchayat, 23 for population 20,000-40,000, 27 for 40,000-50,000, 31 for 50,000-100,000, 35 for 100,000-300,000
C. Non-voting members	- Nominated - MLAs - MPs - MLCs	Five Yes Yes Yes
D. TERM	5 year	
E. RESERVATION	- SC - ST - BC - Women	In proportion to population -do- 1/3 of total seats 1/3 of total seats (including SC, ST and BC)
F. CHAIRPERSON	- Method of election - Term - Reservation	From amongst elected members 30 months As in (E)
G. WARDS COMMITTEES (W.C.)		Not specified
Members	- Elected - Nominated - Chairperson - Reservation/Composition	- - - -

**Karnataka: Municipality - Composition and Structure**

	<b>H. OTHER COMMITTEES</b>	As in case of corporation
-	Number	
-	Names	
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>		Details not specified
-	Members	
-	Chairperson	
-	Remarks	

**Karnataka: Municipal Corporation - Composition and Structure**

Legislation	Components	Particulars
<b>The Karnataka Municipal Corporation (Amendments) Act, 1994</b>	<b>A. Size</b>	A- Contains population not less than 3 lakhs B- Density of population not less than 3000 inhabitants to one sq. km. of area C- Revenue generated not less than Rs.6 crores or an amount calculated @Rs.200/- per capita per annum which ever is higher D- The percentage of employment in non-agricultural activities is not less than 50% of the total employment.
	<b>B. Voting members (elected)</b>	30-100
	<b>C. Non-voting members</b>	
	- Nominated	five
	- MLAs	Yes
	- MPs	Yes
	- MLCs	Yes
	<b>D. TERM</b>	5 years
	<b>E. RESERVATION</b>	As in case of municipalities
	- SC	
	- ST	
	- BC	
	- Women	
	<b>F. MAYOR</b>	
	- Method of election	From amongst elected members
	- Term	one year
	- Reservation	SC, ST - proportional, BC-1/3 provided such reservation is 80% for category 'A' and 20% for category B provided further if persons falls under 'A' category is not available then offices filled from category B and vice versa, offices reserved for Mayor is not less than 1/3 for SC, ST and BC and those which are non-reserved for women
	<b>G. WARDS COMMITTEES (W.C.)</b>	
	<b>Members</b>	
	- Elected	not specified
	- Nominated	five (having special knowledge) two from NGO (nominated by govt)
	- Chairperson	A member representing two or more wards
	- Reservation/Composition	not specified

Karnataka: Municipal Corporation - Functions and Responsibilities

	<b>H. OTHER COMMITTEES</b>	Standing committees - not less than 7 elected members. Mayor on Dep. Mayor ex-officio members, Term - one year, chairman - from amongst members
-	Number	Four
-	Names	1- Taxation, finance and appeals 2. Public health, education and social justice 3. town planning and improvement 4. Standing committee for accounts - for no. two not less than 2 councillors SC and ST
-	Remarks	
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C)</b>		Karnataka Panchayat Raj Act, 1993
-	Members	not specified
-	Chairperson	not specified
-	Remarks	
<b>J. METROPOLITAN PLANNING COMMITTEE (M.P.C.)</b>		
-	Members	30 - Not less than 2/3 from amongst elected members, Remaining are nominated by govt of India and state govt - permanent invitees are MP, MLA, Members of Council of states and member of state legislative council secretary - commissioner - BDA
-	Chairperson	Chosen in a prescribed manner
-	Remarks	-

Karnataka: Municipal Corporation - Functions and Responsibilities

Legislation	Components	OBLIGATORY FUNCTIONS	Particulars	DISCRETIONARY FUNCTIONS
<b>KARNATAKA MUNICIPAL CORPORATION ACT WITH RULES (AS AMENDED BY ACT NO. 25 OF 1995)</b>	Public Health	<ul style="list-style-type: none"> <li>• Collection, removal, treatment, &amp; disposal of sewage offensive matter, rubbish &amp; preparation of compost manure</li> <li>• Construction, maintenance &amp; cleaning of drains, public services, water closets, urinals etc.</li> <li>• Maintenance, change &amp; regulation of places for disposal of dead, provision of new places, disposing of unclaimed dead bodies</li> <li>• Destruction of birds, animals causing nuisance vermin, confinement, destruction of stray &amp; oweless dogs.</li> <li>• Establish, maintaining of public vaccination</li> <li>• Reclamation of unhealthy localities, removal of noxious vegetation, abatement of nuisances</li> <li>• Management &amp; maintenance of water works, construction, acquisition, new works necessary for sufficient supply for public &amp; private purpose</li> <li>• Prevention &amp; checking spread of dangerous diseases</li> <li>• Establishment, maintaining compost plants for sewage disposal</li> </ul>	<ul style="list-style-type: none"> <li>• Organisation, maintenance, management of maternity &amp; infant welfare homes, centres</li> <li>• Organisation, maintenance, management of chemical, bacteriological laboratories for public health</li> <li>• Organisation, maintenance, management of swimming pools, public wash houses, bathing places for improvement of public health</li> <li>• Maintenance of health museums</li> <li>• Construction &amp; maintenance of infirmaries, hospitals for animals</li> </ul>	
Medical Relief				
Public Works		<ul style="list-style-type: none"> <li>• Watering, cleaning of public streets, public places, removal of sweepings</li> <li>• Lighting of public streets, markets, places of resort</li> <li>• Naming, numbering of streets, public places &amp; numbering of premises</li> <li>• Construction, acquisition &amp; maintenance of public markets, slaughter houses, regulation of markets &amp; slaughter houses</li> <li>• Maintenance of ambulance service, service for disposal dead bodies</li> <li>• Construction, maintenance, alteration &amp; improvement of public streets, bridges, subways etc.</li> </ul>	<ul style="list-style-type: none"> <li>• Construction &amp; maintenance of public streets, places, drinking fountains &amp; water-troughs for animals</li> </ul>	
Education		<ul style="list-style-type: none"> <li>• Maintaining or aiding schools for pre-primary education</li> </ul>	<ul style="list-style-type: none"> <li>• Promotion of cultural, educational &amp; aesthetic aspects</li> <li>• Provision of music for the people.</li> </ul>	
Development		<ul style="list-style-type: none"> <li>• Planting &amp; maintenance of trees on road sides</li> <li>• Laying out new public streets</li> <li>• Provision of public parks, gardens playground &amp; recreation grounds</li> <li>• Regulation of lodging houses, camping grounds, rest houses</li> </ul>	<ul style="list-style-type: none"> <li>• Encouraging development of planning &amp; maintenance of trees, plants on private land</li> <li>• Urban forestry, protection of the environment &amp; promotion of ecological balance</li> <li>• Urban poverty alleviation</li> </ul>	

**Karnataka: Municipal Corporation - Functions and Responsibilities**

	Others	<ul style="list-style-type: none"> <li>• Erection of boundary marks</li> <li>• Maintenance of corp.office, public monuments, open spaces, other property</li> <li>• Regulation, abatement of offensive &amp; dangerous trades, practices</li> <li>• Construction &amp; acquisition &amp; maintenance of cattle pounds</li> <li>• Removal of obstruction, projections in or upon streets, bridges other public places</li> <li>• Construction &amp; maintenance of residential quarters</li> <li>• Vital statistics including registration of births &amp; deaths</li> <li>• Regulation of tanneries</li> <li>• Measures taking to meet any calamity affecting the public</li> </ul>	<ul style="list-style-type: none"> <li>• Organisation, maintenance or management of institutions for care of persons who are infirm, sick, incurable, care &amp; training of blind, deaf, mute, disabled mothers, infants or schools children</li> <li>• Provision of milk to expectant, nursing mothers, infants, school children</li> <li>• Survey of buildings or lands</li> <li>• Organisation or maintenance in times of scarcity of shops, stalls for sale of necessities of life</li> <li>• Building, purchase, maintenance of residence</li> <li>• Grant of loans for building purpose for staff</li> <li>• Establishment, maintenance or aiding of museums, art galleries, botanical, zoological collections</li> <li>• Contribution towards any public funds raised for relief of human suffering caused by natural calamities</li> <li>• Preparation or presentation of addresses to persons of distinction</li> <li>• Building, purchase, maintenance of suitable dwelling for poor, working classes</li> <li>• Provision of shelter for destitute, homeless &amp; any form of poor relief</li> <li>• Slum improvement &amp; upgradation</li> </ul>

**Karnataka: Municipality - Taxation Power and Financial Obligations**

Legislature	Components	Particulars
The Karnataka Municipalities Act, 1964 (Act no. 22 of 1964)	Constitution of Finance Commission	As per the 74th Constitution Amendment Act 1992.
	Preparation of Budget	Each year the budget shall be prepared by the commissioner and submit to the standing committee containing detailed estimates of Income and Expenditure. Budget estimates to be prepared by the standing committee for taxation, finance and appeals. The budget estimate prepared by the standing committee shall be laid before the corporation for consideration. The corporation may pass the budget estimate back to the standing committee for reconsideration and resubmission. The corporation has an obligation to pass budget before the beginning of the year. The Corporation may pass the supplementary budget for the purpose of meeting and special or unforeseen requirements arising during that year.
	Accounts and Audit	The accounts of all receipts and expenditure of the Corporation shall be kept in such manner and in such form as many be prescribed. The government shall appoint one of its officer as a chief auditor to conduct an audit of the corporation who shall report to the municipal authority for any material impropriety or irregularity.
	Taxation Power	A tax on buildings or land, a toll on vehicle other than motor vehicle tax, tax on advertisement, additional stamp duty, water rates
	Procedure for imposition of taxes	A resolution shall passed at a general meeting after this it shall publish in the official gazette in the prescribed manner and a notice of such resolution in the prescribed form. Objection may be send in writing for consideration to the corporation or shall authorise the standing committee for taxation and finance to consider the same and report thereon and unless it decides to abandon the proposed tax, shall submit such objections with its opinion thereon and any modifications proposed in accordance therewith, together with a copy of the notice aforesaid to government.
	Revision of taxes	The corporation may, except as otherwise provided in clause (b) of the proviso to section 146 at any time for sufficient reason suspend, modify or abolish any existing tax. The corporation shall revise any tax imposed by it once every five year and whenever enhancement of the rate is evidence necessary, shall levy the enhanced rates after observing the procedure prescribed for the imposition of taxes.
	Rates of tax (Property)	Every municipal council shall levy taxes on building or lands or both. (i) [Fifteen] per cent of the annual rateable value in the case of Town Municipalities. (ii) [Twenty] per cent of the annual rateable value in the case of the City Municipalities.
	Municipal Finance (funds)	All money received, all taxes, tolls and other imposts, fines, fees, penalties, all proceeds of land or other property sold by the corporation and all rents, all interest, profits and other moneys accruing by gifts or transfers from the Government or private individuals or otherwise shall constitute the corporation fund.
	Application of municipal funds	The corporation fund shall be applied and disposed of in accordance with the provisions of this act, the rules and the regulations made there-under or any other law for the time being in force.
	Recovery of municipal claims	not mentioned.

KERALA

## Kerala: Municipality - Functions and Responsibilities

Legislation	Components	Particulars	
		OBLIGATORY FUNCTIONS	DISCRETIONARY FUNCTIONS
THE KERALA MUNICIPALITIES ACT, 1960	Public Health	<ul style="list-style-type: none"> <li>- Provision of water supply and drainage</li> <li>- Refuse collection and disposal</li> <li>- providing for slaughter houses</li> <li>- public vaccination</li> <li>- registration of births and deaths</li> </ul>	-
	Medical Relief	-	-
	Public Works	<ul style="list-style-type: none"> <li>- Street lighting</li> <li>- removal of encroachments</li> <li>- enforcement of building regulations</li> <li>- construction and maintenance and regulation of markets</li> </ul>	<ul style="list-style-type: none"> <li>- control over insanitary buildings</li> <li>- construction of cart stands</li> <li>- Licensing of porters</li> </ul>
	Education	-	-
	Development	<ul style="list-style-type: none"> <li>- Licensing of Trades and Factories</li> </ul>	-
	Others	-	-

Source: Urban Local Bodies: A summary of Legislation. Ministry of Urban Affairs and Employment, Government of India. New Delhi. p. 28.

**Kerala: Municipal Corporation - Functions and Responsibilities**

Legislature	Components	Particulars
The Kerala Municipalities Act, 1960	Constitution of Finance Commission	As per the 74th Constitution Amendment Act 1992.
	Preparation of Budget	Budget estimate to be prepared by the standing committee and shall be paid before the council. The council may refer the budget estimate back to the standing committee for further consideration and resubmission within a specified time or adopt subject to such rules as may be prescribed the budget estimate or any revised budget estimate submitted to it, either as it stands, or subject to such alterations as it deems expedient. The council shall finally pass the budget estimate before the beginning of the year to which it relates and forthwith submit copies thereof to the Government and to the auditors and council may pass supplemental budget also.
	Accounts and Audit	Estimates of income and expenditure to be prepared annually by the commissioner: The commissioner on or before the fifteenth day of January each year, prepared and submit to the standing committee a budget containing a detailed estimate of income and expenditure for the ensuing year, and, if it is in his opinion necessary or expedient to vary taxation or to raise loans, shall submit his proposals in regard thereto. The Government shall appoint auditors of the accounts of receipt and expenditure of the municipal fund. Such auditors shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Central Act 45 of 1860).
	Taxation Power	A property tax, professional tax, a tax on animals, vessels and vehicles; a show tax; a tax on advertisements; a duty on certain transfers of immovable property in the shape of an additional stamp duty; the council may, with the sanction of the Government, levy a surcharge on any tax other than profession tax levied by the council for the purpose of providing any specific civic service or amenity.
	Procedure for imposition of taxes	Any resolution of a municipal council determining to levy a tax shall specify the rate at which any such tax shall be levied and the date from which it shall be levied. Provided that, before passing a resolution imposing a tax for the first time or increasing the rate of an existing tax, the council shall publish a notice in the Gazette, at least in one newspaper published in the language of the locality having circulation in the municipality, on the notice board of the municipal office and in such other places within the municipal limits as may be specified by the council and by beat of drums of its intention, fix a reasonable period not being less than one month for submission of objections, and consider the objection if any, received within the period specified.
	Revision of taxes	Not mentioned.
	Rates of tax (Property)	The percentage so fixed shall not be less than ten per cent and more than twenty-five percent of the annual value of all buildings or lands.
	Municipal Finance (funds)	All money received by the municipal council shall constitute a fund which shall be called the municipal fund.
	Application of municipal funds	It shall be applied and disposed of subject to the provisions of this Act or other laws.
	Recovery of municipal claims	Notwithstanding anything contained in the Local Authorities Loans Act for the time being in force, the Government shall be entitled to recover in the manner provided by sub-section (1) of section 51 of this Act or by suit any loan or advance made to any municipal council for any purpose to which the funds of the said council may be applied under this Act.

MADHYA PRADESH

## Madhya Pradesh: Municipality - Composition and Structure

<b>Legislation</b>	<b>Components</b>	<b>Particulars</b>
The Madhya Pradesh Municipalities (Amendment) Act, 1994	A. Size	Not specified
	B. Voting Member (elected)	15-40
	C. Non-voting members	Four for M. Council and two for Nagar Panchayat
	- Nominated	Yes
	- MLAs	Yes
	- MPs	Yes
	- MLCs	Yes
	D. TERM	5 years
	E. RESERVATION	In proportion to population
	- SC	-do-
	- ST	1/4 of total seats
	- BC	1/3 of total seats (including SC, ST and BC)
	- Women	
	F. CHAIRPERSON	
	- Method of election	From amongst elected members
	- Term	Two and half years
	- Reservation	As in (E)
	G. WARDS COMMITTEES (W.C.)	Total wards not less than 15 and more than 40
	Members	Not specified
	- Elected	
	- Nominated	
	- Chairperson	Not specified
	- Reservation/Composition	Not specified
	H. OTHER COMMITTEES	Standing Committee, President ex-officio chairman

**Madhya Pradesh: Municipality - Composition and Structure**

	-	Number	Not specified
	-	Names	Standing Committee
<b>I.</b>	<b>DISTRICT PLANNING COMMITTEE (D.P.C.)</b>		Not specified
	-	Members	
	-	Chairperson	
	-	Remarks	

## Madhya Pradesh: Municipality - Functions and Responsibilities

Legislation	Components	Particulars	
		OBLIGATORY FUNCTIONS	DISCRETIONARY FUNCTIONS
MADHYA PRADESH MUNICIPALITIES (AMENDMENT) ACT, 1994	Nothing is mentioned		

## Madhya Pradesh: Municipal Corporation - Functions and Responsibilities

Legislation	Components	Particulars
		OBLIGATORY FUNCTIONS
		DISCRETIONARY FUNCTIONS
THE MADHYA PRADESH MUNICIPAL CORPORATION ACT, 1916	Public Health	<ul style="list-style-type: none"> <li>- Cleaning of streets and sewers</li> <li>- Collection and disposal of night soil and rubbish</li> <li>- Regulating offensive trade</li> <li>- Registration of births, marriages and deaths</li> <li>- Public vaccination</li> <li>- Provision of water supply</li> </ul>
	Medical Relief	<ul style="list-style-type: none"> <li>- Providing veterinary dispensaries</li> </ul>
	Public Works	<ul style="list-style-type: none"> <li>- Public street lighting</li> <li>- Maintenance of fire brigade</li> <li>- Removal of encroachments</li> <li>- Construction and maintenance of public markets and slaughter houses</li> <li>- Maintenance of public parks, recreation places</li> <li>- Provision of traffic signals</li> </ul>
	Education	<ul style="list-style-type: none"> <li>-</li> </ul>
	Development	<ul style="list-style-type: none"> <li>-</li> </ul>
	Others	<ul style="list-style-type: none"> <li>-</li> </ul>
		<ul style="list-style-type: none"> <li>- Providing primary education</li> <li>- Establishing pre-primary schools</li> <li>- Preparation of town planning schemes.</li> </ul>

Source: Urban local bodies, A summary of Legislation, MOUD, GOI, p. 54.

## Madhya Pradesh: Municipality - Taxation Power and Financial Obligations

Legislature	Components	Particulars
Madhya Pradesh Municipalities (Amendment) Act, 1994.	Constitution of Finance Commission	As per 74th Constitutional Amendment Act 1992.
Madhya Pradesh Municipalities Act, 1961. Act no. 37 of 1961	Preparation of Budget	The Chief Municipal Officer prepared and laid before the finance commission, and if there is no finance committee before the standing committee, an estimate of the income and expenditure of the council for the next financial year. The finance committee or standing committee may consider it, and also may make such modification and addition and after this it can submit the same. The council may adopt the same without any change or subject to such alteration and shall forthwith submit the copies to prescribed authority -- or to the State Government provided that the balance at the end of the year not less than such amount prescribed in this behalf. The State Government may direct that the budget of such council shall be subject to the prior sanction of the State Government and the power to vary or other budget grants.
Accounts and Audit		Annual accounts of receipt and expenditure open to public inspection free of charge and published in Devnagri script: Chief Municipal Officer shall draw up a quarterly abstract of receipt and expenditure and shall be placed before the council. Any councillor may with the permission of the president and in the presence of the Chief Municipal Officer, inspect any document - relating to accounts within two days before the meeting of the council in which they are to be considered. The annual accounts of the council shall be subject to audit and fee shall be borne by the council in this behalf as specify by the State Govt. from time to time. If the audit is not done by the Local Fund Audit Department; the council shall have the option to get the accounts audited subject to sanction of State Govt. by outside agency. The audit report shall be submit to the State Govt. or such authority specified by the State Government in addition to the president and the Chief Municipal Officer.
Taxation Power		Property tax, tax on vehicles, market fees, fees on the registration of cattle, tax on dog, conservancy tax, tax for the construction and maintenance of public latrine, scavenging tax, water rate, lighting tax, drainage tax, terminal tax on goods, tax on pilgrims, terminal tax on passengers, betterment tax on properties, theatre or show tax, and the tax on advertisement other than advertisement published in the news paper.
Procedure for imposition to taxes		Council may pass a resolution to propose the imposition of any tax, it shall define the class of person or description of property proposed to be taxed, the amount or rate of tax to be imposed and the system of assessment and collection to be adopted. The procedure of imposition are -- Resolution - publication - objection - reconsideration - decision. The State Govt. may, or receiving such proposal either refuse to sanction them or sanction them -- without modification or with such modification not involving increase of the proposed rate as it thinks fit. If any proposal for taxation, the State Govt. may by notification, direct the imposition of the tax as sanctioned from such date which shall not be earlier than 30 days from the date of publication of such notification as may be specified therein, the tax shall come into effect as from the date so specified.
Revision of taxes		For Class I Municipal Council previous sanction from State Govt. and in other cases, previous sanction of the prescribed authority is required to abolish the tax or vary the amount or variation has been made in accordance with the provision of this act.

## Madhya Pradesh: Municipality - Taxation Power and Financial Obligations

	Rate of tax (Property)	i.	Where the annual value exceed Rs. 18,000 but does not exceed Rs. 6,000	6 per centum of the total annual value
		ii.	Where the annual value exceeds Rs. 6,000 but does not exceed Rs. 12,000	8 1/3 per centum of the total annual value.
		iii.	Where the annual value exceeds Rs. 12,000 but does not exceed Rs. 24,000	10 per centum of the total annual value.
		iv.	Where the annual value exceeds Rs. 18,000 but does not exceed Rs. 24,000	15 per centum of the total annual value.
		v.	Where the annual value exceeds Rs. 24,000	20 per centum of the total annual value
Municipal finance (funds)	All moneys received by or behalf of the council, the balance, if any, standing at the commencement of this act, all proceeds of the disposal of property, all rents, all money raised by any tax, all fees, all money received by way of compensation or on behalf of the council from the State Govt. or by private individuals by way of grant or gift or deposits, all interest and profits etc.			
Application of municipal fund	All property, funds, sums shall be applied for the purpose of this act. Besides this, it shall be lawful for a council to incur expenditure beyond the municipal limits on the acquisition of land, or on the acquisition of land, construction and maintenance or repair works or for any other purposes calculated to promote the health, safety or convenience of the inhabitants of the said municipality, to create scholarship taxable outside the limits of the municipality, utilisation of fire brigade outside the municipal limits and to make with the previous sanction of the state government, any other kind of contribution as may be deemed necessary by the council.			
Recovery of municipal claims	Municipal claims can be recovered by way of presentation of bills for taxes, rent and other claims which is being imposed. The sum claimed as due in the bill shall carry interest @ 6.1/4 per cent per annum for artisans, implements of husbandry as may be necessary to enable him to earn his livelihood.			

MAHARASHTRA

## Maharashtra : Municipality - Composition and Structure

Legislation	Components	Particulars
The Maharashtra Municipal (Amendment) Act	A. Size	A- Population not less than 25,000 B- employment, at least 75% engaged in Non-Agricultural Activities. Population for smaller urban area class - A. One lakh, for B. 40,000-100,000, for C. less than 40,000 - Nagar Panchayat - A. Not more than 16 km away from corp. or A class Municipality - B. Population - 10,000-25,000
	B. Voting Member (elected)	10-55, Ten for Nagar Panchayat Class Members One for Additional Population A - 28-55 7500 B - 16-28 5000 C - 10-16 2500
	C. Non-voting members	10% or 5 member which ever is less not specified -do- -do-
	D. TERM	5 years
E. RESERVATION	- SC - ST - BC - Women	In proportion to population (where only one seat, then no seat reserved for women but for two seats, one for women) -do- 27% of total seats 1/3 of total seats (including SC, ST and BC)
F. CHAIRPERSON	- Method of election - Term	From amongst elected member one year
G. WARDS COMMITTEES (W.C.)	- Reservation	in a prescribed manner for SC, ST and BC and Women if population is more than 3 lakhs

**Maharashtra : Municipality - Composition and Structure**

	- Members	-
	- Chairperson	-
	- Reservation/Composition	
<b>H. OTHER COMMITTEES</b>		Not specified
	- Number	
	- Names	
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>		Not specified
	- Members	
	- Chairperson	
	- Remarks	

**Maharashtra : Municipal Corporation - Composition and Structure**

Legislation	Components	Particulars		
The Maharashtra Municipal Corporation and Municipal Councils (Amendment and Continuance), 1994	A. Size	A- for population B- for population C- for population D- for population	3-6 lakhs 6-12 lakhs 12-24 lakhs 24 lakhs & above	
	B. Voting members (elected)	Councillor Population (in lakhs)	Additional Councillor for every (population) Minimum Maximum	
		3-6 6-12 12-24 24 & above	55 85 115 145 221 one lakh 221 (Bombay) 129 (Nagpur)	85 115 145 221 one lakh 221 (Bombay) 129 (Nagpur)
	C. Non-voting members	Five members or 10% whichever is less		
		not specified -do- -do-		
	D. TERM	5 years		
	E. RESERVATION	As in case of municipalities		
		- SC - ST - BC - Women		
	F. MAYOR			
		Method of election Term		
		From amongst member one year		
	G. WARDS COMMITTEES (W.C.)	Reservation in a prescribed manner		

Maharashtra : Municipal Corporation - Composition and Structure

**Maharashtra : Municipality - Functions and Responsibilities**

Legislation	Components	Particulars	
		OBLIGATORY FUNCTIONS	DISCRETIONARY FUNCTIONS
<b>MAHARASHTRA MUNICIPAL COUNCILS (AMENDMENT) ACT, 1994</b>	Public Health		
	Medical Relief		
	Public Works		
	Education		
	Development	<ul style="list-style-type: none"> <li>• Planning for social &amp; economic development</li> <li>• Urban forestry, protection of the environment &amp; promotion of ecological aspects</li> <li>• Slum improvement and upgradation</li> <li>• Urban poverty alleviation</li> </ul>	
	Others	<ul style="list-style-type: none"> <li>• Cattle pounds, prevention of cruelty to animals</li> <li>• Regulation of tanneries</li> </ul>	

**Maharashtra : Municipal Corporation - Functions and Responsibilities**

Legislation	Components	OBLIGATORY FUNCTIONS	Particulars	DISCRETIONARY FUNCTIONS
<b>BOMBAY PROVINCIAL MUNICIPAL CORPORATIONS ACT, 1949</b>	Public Health	<ul style="list-style-type: none"> <li>• Construction, maintenance and cleaning of drains and drainage, public latrines, water closets, urinals etc.</li> <li>• Collection, removal, treatment &amp; disposal of sewage offensive matter, rubbish for compost manure</li> <li>• Reclamation of unhealthy localities, removal of noxious vegetation and abatement of nuisances construction or acquisition of new works for sufficient supply of water</li> <li>• Prevention &amp; checking of dangerous diseases</li> </ul>	<ul style="list-style-type: none"> <li>• Construction maintenance of infirmaries, hospitals for animals</li> <li>• Destruction of birds, animals causing nuisance, vermin, confinement or destruction of stray or ownerless dogs</li> <li>• Contribution towards public fund</li> <li>• Preparation of presentation of address to person of distinction</li> </ul>	<ul style="list-style-type: none"> <li>• Construction maintenance of infirmaries, hospitals for animals</li> <li>• Destruction of birds, animals causing nuisance, vermin, confinement or destruction of stray or ownerless dogs</li> <li>• Contribution towards public fund</li> <li>• Preparation of presentation of address to person of distinction</li> </ul>
	Medical Relief	<ul style="list-style-type: none"> <li>• Construction, acquisition and maintenance of public hospitals, dispensaries, treatment of infectious diseases and other public medical relief</li> <li>• Public vaccination</li> </ul>	<ul style="list-style-type: none"> <li>• Organisation, maintenance &amp; management of maternity and infant welfare homes, centres</li> <li>• Organisation, maintenance, management of chemical, bacteriological labs, for examination of water, food, drugs for detection of diseases</li> <li>• Maintenance of ambulance service</li> </ul>	<ul style="list-style-type: none"> <li>• Organisation, maintenance &amp; management of maternity and infant welfare homes, centres</li> <li>• Organisation, maintenance, management of chemical, bacteriological labs, for examination of water, food, drugs for detection of diseases</li> <li>• Maintenance of ambulance service</li> </ul>
	Public Works	<ul style="list-style-type: none"> <li>• Watering, scavenging, cleaning of public streets, places</li> <li>• Lighting of public streets, municipal markets, public buildings</li> <li>• Maintenance of municipal office, public monuments, open spaces &amp; other property</li> <li>• Construction maintenance, alteration improvement of public street, bridges, subways, culverts, cause-ways</li> <li>• Removal of obstructions &amp; projections upon street bridges and other public places</li> <li>• Construction and maintenance of residential quarters</li> <li>• Entertainment of a fire brigade equipped with suitable appliances for extinction of fires, protection of life, property against fire</li> </ul>	<ul style="list-style-type: none"> <li>• Construction, maintenance of public streets, places of drinking fountains, water-troughs for animals</li> <li>• Provision of parks, gardens, play ground, rest house</li> <li>• Construction, establishment, maintenance of theatres, resthouse and public buildings</li> <li>• Organisation, maintenance, management of Institutions, for care, training of blind, deaf, mute, disabled persons, handicapped children</li> <li>• Provision of milk to expectant or nursing mothers, infants, school children</li> </ul>	<ul style="list-style-type: none"> <li>• Construction, maintenance of public streets, places of drinking fountains, water-troughs for animals</li> <li>• Provision of parks, gardens, play ground, rest house</li> <li>• Construction, establishment, maintenance of theatres, resthouse and public buildings</li> <li>• Organisation, maintenance, management of Institutions, for care, training of blind, deaf, mute, disabled persons, handicapped children</li> <li>• Provision of milk to expectant or nursing mothers, infants, school children</li> </ul>

**Maharashtra : Municipal Corporation - Functions and Responsibilities**

Education	<ul style="list-style-type: none"> <li>• Maintaining, aiding, suitably accommodating schools for primary education</li> </ul>	<ul style="list-style-type: none"> <li>• Provision of music</li> <li>• Holding of exhibitions, athletics, games</li> <li>• Furtherance of educational objects</li> <li>• Establishment &amp; maintenance, aiding libraries, museums, art galleries, botanical, zoological collections</li> </ul>
Development		
Others	<ul style="list-style-type: none"> <li>• Erection of substantial boundary marks, defining the limits of the city</li> <li>• Regulation &amp; abatement of offensive &amp; dangerous trades</li> <li>• Maintenance, change and regulation for the disposal of dead, provision of new places disposal of unclaimed dead bodies</li> <li>• Construction, acquisition &amp; maintenance of cattle pond</li> <li>• Registration of births and deaths</li> <li>• Securing and removal of dangerous buildings and places</li> <li>• Provision for destitute persons, provision in the time of famine &amp; scarcity</li> </ul>	<ul style="list-style-type: none"> <li>• Dairies or farms for supply, distribution and processing of milk, milk products</li> <li>• Organisation and maintenance, in time of scarcity of shop or stalls for the sale of necessities of life</li> <li>• Building, purchase and maintenance of dwellings</li> <li>• Grant of loans for building purpose</li> <li>• Measures for the welfare</li> <li>• Purchase of undertaking for supply of electric energy or gas, subsidising of undertaking for general interest of public</li> <li>• Preparation of presentation of address to person of distinction</li> <li>• Registration of marriages</li> <li>• arranging rewards for information to secure correct registration of vital statistics</li> <li>• Paying of salaries, allowances, rent, other charges</li> <li>• Acquisition and maintenance of grazing grounds for establishing and maintenance of breeding stud</li> <li>• Establishing, maintaining a farm or factory for disposal of sewage</li> <li>• Supplying, construction, maintaining receptacles, fittings, pipes, and other appliances used in premises</li> <li>• Building, purchase, maintenance of sanitary stables, buyers for horses, ponies, cattles</li> <li>• Survey of buildings &amp; lands</li> <li>• Measures to meet any calamity</li> </ul>

**Maharashtra : Municipal Corporation - Taxation Powers and Financial Obligations**

Legislature	Components	Particulars
The Bombay Provincial Municipal Corporation (Gujarat Second Amendment) Act, 1993	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act 1992.
The Bombay Provincial Municipal Corporation Act, 1949	Preparation of Budget	Estimates of income and expenditure to be prepared annually by commissioner. Budget estimates to be prepared by standing committee. Estimates of expenditure and income of the Transport-Undertaking to be prepared annually by transport manager. Budget estimate "B" to be prepared by Transport Committee. Fixing of rates of taxes by the corporation after considering the proposal of standing committee. Final adoption of Budget estimates. Corporation may increase amount of budget grant and make additional grant. Provision as to un-expended budget grant. Reduction of transfers. Readjustment of income and expenditure to be made by the corporation during course of official year whenever necessary.
	Accounts and Audit	Accounts to be kept in forms prescribed by standing committee. Commissioner shall prepare a statement showing the amount of receipts and disbursement credited and debited to municipal fund. Weekly scrutiny of accounts by Municipal Chief Auditor and scrutiny of accounts by the Standing Committee. The Municipal Chief shall report to the Standing Committee any material impropriety or irregularity.
	Taxation Power	Property tax, a tax on vehicles, boats and animals, profession tax, tax on dogs, theatre tax, tolls on animals and vehicles and octroi.
	Procedure for imposition of taxes	Not mentioned
	Revision of taxes	Not mentioned
	Rate of tax (Property)	Bombay Provincial Municipal Corporation Property taxes shall comprise the following taxes: water tax; conservancy tax. A general tax of not less than twelve per cent of their rateable value.
	Municipal finance (funds)	All money received by or behalf of the Corporation; all proceeds of the disposal of property; all rents accruing from any property; all money raised by any tax; all fees and fines; all money received by way of compensation, compounding offenses, from the Government or public bodies, private bodies or private individuals, grant, gift, deposits, all interest and profit arising from any investment or from any transaction. Provision for the constitution of special fund by the corporation.

**Maharashtra : Municipal Corporation - Taxation Powers and Financial Obligations**

Application of Municipal fund	The expenses of every ward election, the salary, joining time allowances, contribution to provident funds, pensions, gratuity and compassionate allowance, all expenses and costs incurred by the Commissioner, Dy. Commissioner, Asstt. Commissioner, ex-officio, under a compromise of any suit, contribution to public institutions, expenses on the provision of traffic signs.
Recovery of municipal claims	Municipal claim may be recovered by the following processes in the manner prescribed by rules :- by presenting a bill, by serving a written notice of demand, by distraint and sale of a defaulter's movable property, by the attachment and sale of defaulter's immovable property in the case of octroi and toll, by the seizure and sale of goods and vehicles. In the case of property tax by the attachment of rent due in respect of the property and by a suit.

**MANIPUR**

## Manipur : Municipality - Composition and Structure

Legislation	Components	Particulars
The Manipur Municipalities Ordinance, 1994	A. Size	Not specified
	B. Voting Member (elected)	not specified
C.	Non-voting members - Nominated - MLAs - MPs - MLCs	not specified " " "
D. TERM	5 years	
E. RESERVATION	- SC - ST - BC - Women	In proportion to population -do- - 1/3 of total seats (including SC, ST)
F. CHAIRPERSON		
	- Method of election	From amongst elected members
	- Term	Not specified
	- Reservation	may be prescribed by state govt by notification
G. WARDS COMMITTEES (W.C.)	All elected councillors C. E.O. ex-officio member	B. Nominated by state govt.
	Members - Elected - Nominated	all elected councillor No. not specified E.O. ex-officio member
	- Chairperson	From among elected members
	- Reservation/Composition	Not specified

## Manipur : Municipality - Composition and Structure

H. OTHER COMMITTEES		
- Number	not specified	
- Names	Standing Committee - members councillor not less than 2/3 of the committee (Manipur Panchayati Raj Act, 1994)	
<b>I. DISTRICT PLANNING COMMITTEE</b>	Not specified	
- Members		
- Chairperson		
- Remarks		

## **Manipur: Municipality - Functions and Responsibilities**

Legislation	Components	Particulars	
		OBLIGATORY FUNCTIONS	DISCRETIONARY FUNCTIONS
Manipur Municipalities Ordinance, 1994	Nothing is mentioned		

## Manipur : Municipality - Taxation Powers and Financial Obligations

Legislature	Components	Particulars
Manipur Municipalities Ordinance 1994 No. 6 of 1994	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act 1992.
Preparation of Budget		A Nagar Panchayat or a council shall prepare such form and manner as may be prescribed (2) A budget showing inter alia the probable receipt and expenditure (3) A Nagar Panchayat or a council may revise the budget time to time with a view of providing modification (4) when the budget has been passed the Nagar Panchayat or a council shall only incur the expenditure.
Accounts and Audit		Every municipalities shall maintain the accounts for every financial year and shall also comply the direction by the state government after going through the audit report.
Municipal taxation		(1) To authorise a municipality to levy, collect and appropriated such taxes, duties, tolls and fees in accordance with such procedure and subject to such limits to be prescribed by it. (2) assign to a municipality such taxes, duties, tolls and fees levied and collected by the State government for such proposes and subject to such conditions and limits to be prescribed by it. (3) provide for making such grant-in-aid to the municipalities from the consolidated fund of the state.
Taxation Power		(1) Tax on holding (2) vehicle tax (3) octroi (4) latrine tax (5) scavenging tax (6) lighting tax (7) drainage tax (8) tax on deeds of transfer of immovable property (9) advertisement tax (10) water tax (11) market fees (12) betterment charges and any other tax, rate, charges or fee and octroi.
Procedure for imposition of taxes		Not mentioned
Revision of taxes		Not mentioned
Rate of tax		Not mentioned
Municipal finance (funds)		Not mentioned
Application of municipal funds		Not mentioned

## **Manipur : Municipality - Taxation Powers and Financial Obligations**

	Recovery of municipal claims	The following can be mentioned under this broad heading : (1) recovery from occupier of tax due from non-residential owner (2) recovery from owner of occupier's tax in certain cases (3) recovery by owner of occupier's tax paid by owner (4) method of recovery by owner (5) Penalty (6) Municipality may compound with livery stable keeper (7) rents, tolls and fees in respect of market (8) recovery of taxes as arrears of land revenue (9) power to sell unclaimed holdings for money dues (10) writing off irrecoverable sums due to Nagar Panchayat or to the council.
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ORISSA

## Orissa : Municipality\* - Composition and Structure

Legislation	Components	Particulars
The Orissa Municipal (Amendment) Act, 1994	A. Size	For Municipalities Population not less than 25,000 For notified area council - population not less than 10,000
	B. Voting Member (elected)	11-40
	C. Non-voting members	Not specified
	- Nominated	
	- MLAs	
	- MPs	
	- MLCs	
D. TERM		5 years
E. RESERVATION		If no eligible candidate available and does not come forward to contest, state govt to nominate In proportion to population - (if population is not sufficient for reservation at least one seat reserved - do - 1/3 of total seats (including SC, ST and BC) - Women
F. CHAIRPERSON		From amongst members
	- Method of election	
	- Term	
	- Reservation	As in (E)
G. WARDS COMMITTEES (W.C.)		Details not specified
	Members	
	- Elected	
	- Nominated	
	- Chairperson	
	- Reservation/Composition	

## Orissa : Municipality\* - Composition and Structure

	<b>H. OTHER COMMITTEES</b>	Member - not less than 3 and more than 6 - nominated not to exceed 1/3
- Number	Six	
- Names	1. Finance 4. Education 5. Any other committee subject relates to purpose of the act 6. joint committee	2. Public health, hospitals and dispensaries 3. Public works
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>		
- Members	Total members - 20. Elected - 16, Nominated - 4, Minister in (council of states), - and iv. chairperson - (municipality)	ii. collector, iii. chairperson (ZP)
- Chairperson	Minister in the Council of States	
- Remarks		

\* M. Corp. to be constituted for larger Urban Areas - Population not less than 3 lakhs, other details have not been specified.

## Orissa : Municipality - Functions and Responsibilities

Legislation	Components	OBLIGATORY FUNCTIONS	Particulars	DISCRETIONARY FUNCTIONS
THE ORISSA MUNICIPAL ACT, 1950	Public Health	-		-
	Medical Relief	• Establish of hospitals. Veterinary dispensaries		-
	Public Works	• Construction and maintenance of roads, tram ways, bridges, squares, gardens, tanks, ghats, wells channels. • Street lighting • Construction of municipal markets. • Maintenance of fire brigade		-
	Education	• Establishment and maintenance of schools. • Establishment of scholarships and free libraries.		
	Development	• Construction of model dwelling houses		-
	Others	• Establishment of dharamsalas, poor houses, sarais etc. • Establishment of dairies.		-

## Orissa : Municipality - Taxation Powers and Financial Obligations

Legislature	Components	Particulars
Orissa Municipal (Amendment) Act, 1994	Constitution of Finance Commission	
Preparation of Budget		At least two months before the close of year, the chairperson of a municipality shall present before the municipality a complete accounts of its probable receipt and expenditure for the following financial year together with the actual of the current year. There is a provision of publication of budget estimates in Oriya language after the presentation of the budget. It shall be open to inspection of the voters of the municipal area at all reasonable times. After the expiration of fourteen days, the municipality shall sanction the budget estimate. The details of the budget estimates may be altered only after obtaining the approval of the state government thereto.
Accounts and Audit		The provisions of the Orissa local fund Audit Act (1948 Orissa Act 5 of 1948), shall apply in regard to the audit of the funds under the control and management of the municipality or any of its committees.
Taxation Power		Tax on holding, latrine tax, water tax, lighting tax, drainage tax, tax on carriages, carts, horses and other animals named in the third schedules, tax on profession, art and calling, poll tax, fee on registration of dogs, fee on vessels moored within the limits of the municipal area, or octroi on goods, any other fees for services rendered by the municipality under the act for the health, safety and convenience of residents.
Procedure for imposition of taxes		Not mentioned
Revision of taxes		Where imposition of taxes is likely to cause hardship to the inhabitants of the municipal area Government may after consulting the concerned municipality by order -- abolish such tax or fee, suspend such imposition for not being more than two years, fix such lower rate as they deem fit, increase rate if abnormally low.
Rate of tax (Property)		The annual value of holding shall be fifteen percent ARV.
Municipal finance (funds)		All sums received by or behalf, all fines realised on conviction, unclaimed sale proceeds, any part of the public ferries, fines and compensation received under the provisions of the Northern India Ferries Act 1878 (17 of 1878) and the Bengal Ferries Act 1885 (Bengal Act 1 of 1885) and all money received under the Canala Public Ferries Act 1880 (Madras Act 1 of 1880) which are received within the municipality and are payable to the municipality under the said provisions of the said Act and the balance, if any, standing of the credit of the Municipal fund at the commencement of this act.

## Orissa : Municipality - Taxation Powers and Financial Obligations

		Municipal funds are applied for the construction, diversion, maintenance and improvement of roads, transways, bridges, parks, square, gardens, tanks, ghats, wells, channels, latrines, urinals, watering and cleaning of roads, lighting of public roads, water supply, conservancy and drainage, night soil disposal, public recreation, planting and preserving trees, construction and maintenance of officer building, home for disabled, model of dwelling house; public monuments, schools; hospitals and dispensaries; municipal markets; public places; fire brigade; public libraries; and training of teachers, promotion of vaccination, training of health staff, prevention of the spread of dangerous diseases, registration of birth, death and drainage and other various purposes.
		By notification to be posted up in the officer for payment of taxes. The municipality declare at what hours of each day the officer shall be open. The following points can be mentioned with regard to recovery of taxes: (1) tax payable in advance (2) grant of rebate (3) receipt to be given (4) notice of demand (5) levy of distress (6) recovery of arrears of tax as arrears of land etc.

PUNJAB

RAJASTHAN

**Research Study Series  
Number 70**

*P.N.O. 3-86 To S.I.2*

**A COMPENDIUM OF MUNICIPAL LEGISLATIONS IN  
CONFORMITY WITH CONSTITUTION  
(SEVENTY-FOURTH) AMENDMENT ACT, 1992**

**National Institute of Urban Affairs  
New Delhi**

**June, 1998**

## Punjab : Municipality - Composition and Structure

Legislation	Components	Particulars
<b>The Punjab Municipal (Amendment) Act, 1994</b>	<b>A. Size</b>	Not specified
	<b>B. Voting Member (elected)</b>	not specified
	<b>C. Non-voting members</b>	Not specified
	- Nominated	Yes
	- MLAs	not specified
	- MPs	"
	- MLCs	
	<b>D. TERM</b>	5 years
	<b>E. RESERVATION</b>	In proportion to population
	- SC	-
	- ST	one seat
	- BC	1/3 of total seats (including SC)
	- Women	
	<b>F. CHAIRPERSON</b>	
	- Method of election	From among elected members
	- Term	5 years
	- Reservation	5% for SC, 5% for women and 2% for BC
	<b>G. WARDS COMMITTEES (W.C.)</b>	Not specified
	<b>Members</b>	
	- Elected	
	- Nominated	
	- Chairperson	
	- Reservation/Composition	

**Punjab : Municipality - Composition and Structure**

	<b>H. OTHER COMMITTEES</b>	not specified
-	Number	
-	Names	
<b>I.</b>	<b>DISTRICT PLANNING COMMITTEE (D.P.C.)</b>	not specified
-	Members	
-	Chairperson	
-	Remarks	

## Punjab : Municipal Corporation - Composition and Structure

Legislation	Components	Particulars
The Punjab Municipal Corporation (Amendment) Act, 1994	A. Size	Not specified
B. Voting members (elected)		40-50 (50 for Amritsar and Ludhiana Corporations respectively)
C. Non-voting members		<ul style="list-style-type: none"> <li>- Nominated</li> <li>- MLAs</li> <li>- MPs</li> <li>- MLCs</li> </ul>
D. TERM		5 years
E. RESERVATION		<p>In proportional to population</p> <ul style="list-style-type: none"> <li>-</li> <li>- 2 seats</li> <li>- 1/3 of total seats (including SC)</li> </ul>
F. MAYOR		<ul style="list-style-type: none"> <li>- Method of election</li> <li>- Term</li> <li>- Reservation</li> </ul> <p>From amongst members not specified</p>
G. WARDS COMMITTEES (W.C.)		5% for SC, 2% for BC, 5% for women (including SC)
<b>Members</b>		
	- Elected	No, not specified
	- Nominated	Commissioner of Corp. (ex-officio) and other officers nominated by commissioners, secretary - ex-officio, ex-officio members not more than 50% of the elected councillor
	- Chairperson	From among elected councillors
	- Reservation/Composition	not specified

**Punjab : Municipal Corporation - Composition and Structure**

	<b>H. OTHER COMMITTEES</b>	not specified
-	Number	
-	Names	
-	Remarks	
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C)</b>		details not specified
-	Members	
-	Chairperson	
-	Remarks	
<b>J. METROPOLITAN PLANNING COMMITTEE (M.P.C.)</b>		
-	Members	
-	Chairperson	
-	Remarks	

## Punjab : Municipality - Functions and Responsibilities

Legislation	Components	Particulars	
		OBLIGATORY FUNCTIONS	DISCRETIONARY FUNCTIONS
PUNJAB MUNICIPAL (AMENDMENT) ACT, 1994	Public Health	<ul style="list-style-type: none"> <li>• Water supply for domestic, industrial &amp; commercial</li> <li>• Public Health, Sanitation, conservancy, solid waste management</li> </ul>	
	Medical Relief		
	Public Works	<ul style="list-style-type: none"> <li>• Roads &amp; bridges</li> <li>• Provision of parks, gardens, play grounds</li> <li>• Street lighting, parking lots, bus stops &amp; public conveniences</li> <li>• Fire services</li> </ul>	
	Education	<ul style="list-style-type: none"> <li>• Promotion of cultural, educational aesthetic aspects</li> </ul>	
	Development	<ul style="list-style-type: none"> <li>• Preparation of plans for economic development &amp; social justice</li> <li>• Urban planning including town planning</li> <li>• Urban forestry, protection of environment &amp; promotion of ecological aspects</li> <li>• Urban poverty alleviation</li> </ul>	
	Others	<ul style="list-style-type: none"> <li>• Safeguarding interest of weaker section, handicapped &amp; mentally retarded</li> <li>• Slum improvement &amp; upgradation</li> <li>• Burial &amp; burial grounds, cremation &amp; cremation grounds, &amp; electric crematoriums</li> <li>• Cattle ponds &amp; prevention of cruelty of animals</li> <li>• Vital statistics including registration of births &amp; deaths</li> <li>• Regulation of slaughter houses &amp; tanneries</li> </ul>	

## Punjab : Municipality- Taxation Powers and Financial Obligations

Legislature	Components	Particulars
Punjab Municipal (Amendment) Act, 1994.	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act 1992.
Punjab Municipal Act, 1911	Preparation of Budget Accounts and Audit	<p>Not mentioned.</p> <p>Not mentioned.</p>
Taxation Power		<p>a. On building and lands; b. on persons practising any profession or art or carrying on any trade of calling in the municipality; c. a tax payable by the owner, any vehicles other than motor vehicles animals used for riding, draught or burden, and dogs. d. a tax, payable by the employer, on menial domestic servants; e. house scavenging; f. a tax payable by persons presenting building applications and octroi (abolished Feb. 1997).</p>
Procedure for imposition of taxes		<p>1. A committee may, at a special meeting pass a resolution to propose the imposition of any tax. 2. When such a resolution has been passed the committee shall publish a notice, defining the class of persons or description of property proposed to be taxed, the amount or rate of the tax to be imposed, and the system of assessment to be adopted. 3. Any inhabitant objecting to the proposed tax may, within thirty days from the publication of the said notice, submit his objection in writing to the committee; and the committee shall at a special meeting take his objection into consideration. 4. If the committee decides to amend its proposals or any of them, it shall publish amended proposals along with a notice indicating that they are modification of those previously published for objection. 5. Any objections which may within thirty days be received to the amended proposals shall be dealt with in the manner prescribed in sub-section (3). 6. When the committee has finally settled its proposals it shall, if the proposed tax falls under clauses (b) to (f) of sub-section (1) of section 61 direct that the tax be imposed, and shall forward a copy of its order to the effect through the Deputy commissioner to the State Government and if the proposed tax falls under any other provision it shall submit its proposals together with the objection if any made in connection therewith to the Deputy Commissioner. 7. If the proposed tax falls under clause (a) of sub-section (1) of section 61, the Deputy Commissioner, after considering the objections received under section (3) and (5) may either refuse to sanction the proposals or return them to the committee for further consideration, or sanction them without modification or with such modification not involving an increase of the amount to be imposed, as he deems fit, forwarding to the State Government a copy of the proposals and his order of sanction; and if the tax falls under sub-section (2) of section 61, the Deputy Commissioner shall submit the proposals and objections with his recommendations to the State Government. 8. The State Government on receiving proposals for taxation under sub section (2) may sanction or refuse to sanction the same or return them to the committee for further consideration. 9. When a copy of order under sub-section (6) and (7) has been received. 10. When a proposals has been sanctioned under sub-section (8) the State Government shall notify the imposition of the tax in accordance with such order or proposal, and shall in the notification specify a date not less than one month from the date of notification, on which the tax shall come into force.</p>

## Punjab : Municipality- Taxation Powers and Financial Obligations

	Revision of taxes	Not mentioned.
Rate of tax (Property)	A tax payable by the owner, on buildings and lands not exceeding fifteen per cent of the annual value.	
Municipal Finance (funds)	All sums received by, or on behalf of the committee under this Act or otherwise and the balance (if any) standing at the credit of the municipal fund of the municipality at the commencement of this Act.	<p>Application of municipal funds</p> <p>a. first, such sum as may be required for the payment of any amounts falling due on any loan legally contracted by it; b. secondly, such sum as the committee may be required by the State Government to contribute towards the cost of such Local Self-Government Board or Inspector as the State Government may exceed an amount equal to one per cent of the income for the finance year preceding the year, in which the committee is called upon to make the contribution. c. thirdly, such sum as may be required to meet the charges, of its own establishment, including such subscriptions and contributions; d. fourthly, such sum as may be required to pay the expenses incurred in auditing the accounts of the committee, and such portion of the costs of any public expenditure by the Central Government or the State Government as may be held by the State Government to be equitably payable by the committee in return for services rendered to it; e. fifthly, such sum as the committee may be required by the State Government to contribute towards the maintenance of pauper lunatics or pauper lepers sent from any place in the State to mental hospitals or public asylums whether in or outside the State; f. sixthly, such sum as may be due to the State Government in respect of the cost of maintenance by the State Government, on behalf of the committee, of water-works, drainage, sewage or other works; g. education, excluding the provision under the sub-heads relating to public libraries, colleges, reading rooms and museums or pertaining to such other matters not relating to schools. 2. a. the construction, maintenance, improvement, cleansing and repair of all public street, bridges, town-walls, town-gates, embankments, drains, privies, latrines, urinals, tanks and water-courses (and the preparation of compost manure; b. the watering and lighting of such streets or any of them; c. the construction, establishment and maintenance of schools, hospitals and dispensaries, and other institutions for the promotion of education or for the benefit of the public health, and of rest-houses, sarais, poor-houses, markets, stalls, encamping grounds, pounds, and other works of public utility, and the control and administration of public institutions of any of these descriptions; d. grant-in-aid to schools, hospitals, dispensaries, poor-houses, leper, asylums, and other educational or charitable institutions; e. the training of teachers and the establishment of scholarships; f. the giving of relief and the establishment and maintenance of relief works in time of famine or scarcity; g. the supply, storage and preservation from pollution of water for the use of men or animals; h. the planting and preservation of trees and the establishment and maintenance of public parks and gardens; j. the taking of a census, the registration of births, marriages and deaths, public vaccination and any sanitary measure; j. the holding of fairs and any industrial exhibitions; k. the preparation and maintenance of a record of rights in immoveable property; and l. all acts and things which are likely to promote the safety, health, welfare or convenience of the inhabitants or expenditure whereon may be declared by the committee, with the sanction of the State Government to be an appropriate charge on the municipal fund.</p>
Recovery of Municipal claims	1. Any arrears of any tax, water-rate, rent, fee or any other money claimable by a committee under this Act may be recovered on application to a Magistrate having jurisdiction within the limits of the municipality, or in any other place where the person from whom the money is claimable may for the time being be resident, by the distress and sale of any moveable property within the limits of his jurisdiction belonging defaulter in the same manner as the said arrears. 2. An application made under sub-section (1) shall be in writing and shall be signed by the president, a vice-president or the secretary of the committee, but it shall not be necessary to present it in person.	

## Rajasthan : Municipality - Composition and Structure

Legislation	Components	Particulars
<b>The Rajasthan Municipalities (Second Amendment) Act, 1994</b>	<b>A. Size</b>	Not specified
<b>B. Voting Member (elected)</b>	not less than 13	
<b>C. Non-voting members</b>		Three member or 10% of elected member (by state govt) - Nominated - MLAs - MPs - MLCS
<b>D. TERM</b>	Not specified	
<b>E. RESERVATION</b>		In proportion to population - SC - ST - BC - Women - 1/3 of total seats (including SC, ST and BC)
<b>F. CHAIRPERSON</b>		
	- Method of election	Not specified
	- Term	Not specified
	- Reservation	As in (E)
<b>G. WARDS COMMITTEES (W.C.)</b>		
	<b>Members</b>	
	- Elected	No. not specified
	- Nominated	Five
	- Chairperson	Consisting two or more wards
	- Reservation/Composition	Not specified

**Rajasthan : Municipality - Composition and Structure**

<b>H. OTHER COMMITTEES</b>		Not specified
- Number		
- Names		
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>		
- Members	4/5 elected - (proportional member of between rural and urban area) Nominated - MPs, MLAs, MLCs and other Institutions and NGO as may be prescribed	
- Chairperson		
- Remarks		

## Rajasthan : Municipal Corporation - Composition and Structure

Legislation	Components	Particulars
The Rajasthan Municipalities (Second Amendment) Act, 1994	A. Size	Not specified
	B. Voting members (elected)	Not specified
	C. Non-voting members	Not specified
	- Nominated	
	- MLAs	
	- MPs	
	- MLCs	
	D. TERM	Not specified
	E. RESERVATION	Not specified
	- SC	
	- ST	
	- BC	
	- Women	
	F. MAYOR	Not specified
	- Method of election	
	- Term	
	- Reservation	
	G. WARDS COMMITTEES (W.C.)	Not specified
	Members	
	- Elected	
	- Nominated	
	- Chairperson	
	- Reservation/Composition	
	H. OTHER COMMITTEES	Not specified

**Rajasthan : Municipal Corporation - Composition and Structure**

	- Number	
	- Names	
	- Remarks	
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>		Not specified
	- Members	
	- Chairperson	
	- Remarks	
<b>J. METROPOLITAN PLANNING COMMITTEE (M.P.C.)</b>		not less than 2/3 elected members of the total members of the M.P.C. - Proportionate (ratio between population of municipalities and of Panchayats)
	- Members	Not less than 2/3 elected members
	- Chairperson	Not specified
	- Remarks	

## Rajasthan : Municipality - functions and Responsibilities

Legislation	Components	OBLIGATORY FUNCTIONS	Particulars	DISCRETIONARY FUNCTIONS
RAJASTHAN MUNICIPALITIES (SECOND AMENDMENT) BILL, 1994	Nothing in mentioned			
RAJASTHAN MUNICIPALITIES ACT, 1959	Public Works	<ul style="list-style-type: none"> <li>• Street Lighting</li> <li>• Removal of encroachment</li> <li>• Maintenance of fire-brigade</li> <li>• Construction of public streets, culverts, drainage works, drinking fountains, slaughter houses, privies, drains etc.</li> </ul>	<ul style="list-style-type: none"> <li>• Maintenance of public parks, gardens, libraries, markets</li> <li>• Construction, maintenance &amp; management of telephone lines &amp; provision of public transport</li> <li>• Supply of electricity or gas</li> <li>• construction of sanitary houses for poor</li> </ul>	<ul style="list-style-type: none"> <li>• Establishing primary &amp; secondary schools,</li> <li>• Contribution for educational institutions (Primary to higher &amp; setting up technical educational institutions)</li> <li>• Encouraging formation of housing cooperatives</li> <li>• Making of house building materials &amp; their distribution at fair price</li> </ul>
	Education	• Establishing primary schools		<ul style="list-style-type: none"> <li>• balwadis &amp; balmandirs</li> </ul>
	Development	<ul style="list-style-type: none"> <li>• Crop protection &amp; development</li> <li>• Preparation of town planning schemes</li> </ul>		<ul style="list-style-type: none"> <li>• Promoting of cooperatives in all walks of life &amp; cooperative institutions</li> <li>• Reclaiming wasteland for cultivation</li> </ul>
	Others	<ul style="list-style-type: none"> <li>• Preparation of compost</li> <li>• Registration of births, marriages &amp; deaths</li> </ul>	<ul style="list-style-type: none"> <li>• Starting of grainaries &amp; depots (for food grains &amp; vegetables)</li> <li>• Preparing compost manure</li> <li>• Measures to improve agriculture &amp; cattle breed etc.</li> </ul>	

Source: Urban local bodies a summary of legislations MOUD, GOI, ND, p. 32.33

## Rajasthan : Municipality - Taxation Powers and Financial Obligations

Legislature	Components	Particulars
The Rajasthan Municipalities (Second Amendment) Bill 1994, Rajasthan Municipalities Act 1959	Constitution of Finance Commission	As per 74th Constitutional Amendment Act 1992.
	Preparation of Budget	Budget estimate shall be prepared by the board and laid before if the accounts and expenditure. Board shall decide thereupon the appropriation and the ways and means contained in the budget estimates. Board shall make adequate and suitable provision for services, provide for payment of all installments of principles and interest, all sums payable to State Government, allow for a balance as fixed by the State Government. The budget estimate as finally passed by the board shall be deemed to have been sanctioned by the State Government. Shall have power to modify any part of the budget estimate. Budget can be revised by the board with the approval of the State Government.
	Accounts & Audit	Accounts of Income and expenditure is kept by the board in accordance with the rules. Expenditure be incurred subject to the restriction, conditions and limitation imposed in rules. Accounts are audited at least once in a year by the examiner of local fund audit and the boards shall bear the charges of the audit.
	Taxation Power	Tax on vehicles, tax on dogs, tax on animals used for riding, driving, toll on vehicles, tax on boats, scavenging tax, cleansing of private latrines and premises, sanitary tax, lighting tax, water tax in the form of rates, tax on artisan, tax on building and land, tax on professions and vocations and octroi.
	Procedure for imposition of taxes	A resolution is passed at a general meeting. When such resolution has been passed the board shall publish with a notice. Any objection to the imposition of tax, or the amount, or rate proposed shall send in writing to the board into consideration or shall authorise a committee to consider the same and report thereon. After examining the proposals it can either return them to board for consideration or forward them to state government with such remarks as the officer of the State Government thinks necessary.
	Revision of taxes	The procedure for abolishing or altering a tax imposed under section 105 i.e. (other taxes that may be imposed) shall be the procedure prescribed by section 108 to 111 i.e. (procedure preliminary to imposing tax, Power to sanction, modify and impose conditions, Imposition of tax and publication of sanctioned rules with notice) for its imposition. Revision of assessment of property tax - the notice to enhance the property tax must disclose the material upon which the notice is based. The state govt. may either refuse, return or where no objection is sufficient in its opinion may sanction the proposal without modification or with such modifications not involving an increase of the amount to be proposed, on such conditions as to the application within the municipality to any purpose or purposes of this act, specified in such conditions of the whole or any part of the proceeds of such tax, as it deems fit. If it appears to the state govt. that tax is unfair in its incidence or contrary or obnoxious in the interest of the general public. The state govt. may by notification in the official gazette, suspend the levy of the tax or any part thereof, until such time as the defect or objection is removed or may abolish or reduce tax.

## Rajasthan : Municipality - Taxation Powers and Financial Obligations

	Rate of tax (Property)	Not mentioned.
Municipal finance (funds)	All money received by onbehalf of the board, all taxes, other imposts, fines, fees, penalties, all proceeds of land, property sold by the board, all rents, all interests profits and other money accruing by gifts or transfers from the state govt. or private individuals shall constitute the municipal fund.	
Application of municipal fund	The municipal fund and all property held by or vested shall be applied for the purpose specified in section 98,99 and 101 i.e. (all the duties of the board, special duties, & powers) and for other purposes for which the application of such property or fund is in the public interest with the approval of the state government.	
Recovery of municipal claims	Municipal claim may be recovered by way of presentation of bill, demand notice, warrant, sale of goods distrained in special case and fees and cost would also be charged for every notice issued.	

TAMIL NADU

## Tamil Nadu : Municipality - Composition and Structure

Legislation	Components	Particulars
The Tamil Nadu District Municipalities (Amendment) Act, 1994	A. Size	For municipalities - not specified For T.P.- Population not less than 5000 and an annual income of not less than one lakh
	B. Voting Member (elected)	Not specified
	C. Non-voting members	Two for T.P. Yes Yes Yes
	- Nominated	
	- MLAs	
	- MPs	
	- Council of states	
D. TERM		5 years
E. RESERVATION		In proportion to population -do-
	- SC	
	- ST	
	- BC	
	- Women	1/3 of total seats (including SC, ST)
F. CHAIRPERSON		
	- Method of election	Not specified
	- Term	Not specified
	- Reservation	As in (E)
G. WARDS COMMITTEES (W.C.)		-
	Members	Not specified
	- Elected	
	- Nominated	
	- Chairperson	Member representing two or more wards
	- Reservation/Composition	Not specified

**Tamil Nadu : Municipality - Composition and Structure**

<b>H. OTHER COMMITTEES</b>		
- Number		not specified
- Names		Standing Committees
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>		Details not specified
- Members		
- Chairperson		
- Remarks		

Tamil Nadu : Municipal Corporation - Composition and Structure

Legislation	Components	Particulars
The Tamil Nadu Municipal Corporation Laws (Amendment and Special Provisions) Act, 1994	A. Size	Not specified
	B. Voting members (elected)	145 (Madras), 72 (Madurai, Coimbatore, Tiruchirappalli, Tirunelveli, Salem)
	C. Non-voting members	Ten (Madras), Five (Madurai, Coimbatore), Two(Tiruchirappalli, Tirunelveli, Salem) (1/5 members of Assembly nominated by speaker by rotation for one year)
	- Nominated	Yes
	- MLAs	Yes
	- MPs	Yes
	- Council of States	Yes
D. TERM	5 years	
E. RESERVATION		In proportion to population -do-
	- SC	
	- ST	
	- BC	
	- Women	1/3 of total seats (including SC, ST)
F. MAYOR		No Mayor eligible for election as a councillor no councillor eligible for Mayor election
	- Method of election	Direct
	- Term	5 years
	- Reservation	Not specified
G. WARDS COMMITTEES (W.C.)		City divided into Zones, Each zone extend to the areas comprised in the wards
	Members	
	- Elected	Not specified
	- Nominated	
	- Chairperson	Not specified
	- Reservation/Composition	Not specified

Tamil Nadu : Municipal Corporation - Composition and Structure

	<b>H. OTHER COMMITTEES</b>	Not specified
-	Number	
-	Names	
-	Remarks	
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>		Details not specified
-	Members	
-	Chairperson	
-	Remarks	
<b>J. METROPOLITAN PLANNING COMMITTEE (M.P.C.)</b>		Details not specified
-	Members	
-	Chairperson	
-	Remarks	

Tamil Nadu : Municipal Corporation - Functions and Responsibilities

Legislation	Components	OBLIGATORY FUNCTIONS	Particulars	DISCRETIONARY FUNCTIONS
MADRAS CITY MUNICIPAL CORPORATION ACT, 1919	Public Health	<ul style="list-style-type: none"> <li>* Provision of water supply and drainage</li> <li>* Provision of public latrine and urinals</li> <li>* Provision of public scavenging</li> <li>* Removal and disposal of rubbish</li> <li>* Registration of births and deaths</li> <li>* Control of dangerous diseases</li> </ul>	-	-
	Medical Relief	-	-	-
	Public Works	<ul style="list-style-type: none"> <li>* Street lighting</li> <li>* Maintenance of public streets</li> <li>* Removal of encroachments</li> <li>* Construction of public markets and slaughter houses</li> <li>* Providing public washing and bathing places</li> </ul>	-	-
	Education	-	-	-
	Development	<ul style="list-style-type: none"> <li>* Regulation of location of factories.</li> </ul>	-	-

Source: Urban Local bodies, A summary of Legislations, MOUD, GOI, ND, P-49.

**Tamil Nadu : Municipal Corporation - Taxation Powers and Financial Obligations**

Legislature	Components	Particulars
Tamil Nadu Municipal Corporation Laws (Amendment and Special Provision) No. 26 of 1994 Madras City Municipal Corporation Act, 1919.	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act 1992.
	Preparation of Budget	The commissioner shall prepare and submit to the working committee a budget containing a detailed estimate of income and of expenditure. If it is in his opinion necessary or expedient to vary taxation or to raise loans, shall submit his proposals in regard thereto. The working committee shall consider the estimates and proposals of the commissioner and after having obtained the proposals, if any, of other standing committee shall frame therefrom, subject to such modifications and additions therein or thereto as it shall think fit, a budget estimate of the income and expenditure of the corporation for the next year. 2. In such budget estimate, the working committee shall :- a. provide for the payment as they fall due of all installments of principal and interest for which the corporation may be liable on account of loans; b. allow for a cash balance at the end of the year of not less than one lakh and fifty thousand rupees under General Account - revenue. 3. The commissioner shall cause the budget estimate as finally approved by the central committee to be published, forward a printed copy thereof to each councillor. The budget estimate as approved by the standing committee shall be laid before the council. The council may, on the recommendation of the standing committee pass a supplemental budget estimate for the purpose of meeting, any special or unforeseen requirements.
Accounts and Audit		The local government shall appoint auditors of the accounts of receipt and expenditure of the municipal fund. Such auditors shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.
Taxation Power		a. property tax, b. a tax on companies; c. a profession tax; d. a tax on carriage and animals; e. a tax on carts; and f. a tax on timber brought into the city, and may, with the previous sanction of the State Government levy; g. a tax on advertisements. h. a duty on certain transfers of property in the shape of an additional stamp duty.
Procedure for imposition of taxes		1. Corporation passes any resolution; 2. Publication of notice by the commissioner in the local newspaper and in the official gazette; 3. Inviting objection; 4. Consideration of objections
Revision of taxes		Any resolution abolishing an existing tax or duty or reducing the rate at which any tax or duty is levied shall not be carried into effect without the sanction of the State Government, but such sanction shall not be necessary for a resolution reducing the rate at which property tax is levied; Where any resolution under this section has taken effect for a particular year, no proposal to alter the rates or the date fixed in such resolution so far as that year is concerned shall be taken into consideration by the council without the sanction of or a direction from the State Government.

Tamil Nadu : Municipal Corporation - Taxation Powers and Financial Obligations

Rate of tax (Property)	The annual value of lands and buildings shall be ten per cent.
Municipal Finance (funds)	All moneys received by the corporation shall constitute the municipal fund.
Application of municipal funds	The municipal fund shall be applied and disposed of in accordance with the provisions of this act.
Recovery of Municipal claims	Not mentioned.

Tamil Nadu : Municipal Corporation - Taxation Powers and Financial Obligations

Legislature	Components	Particulars
The Tamil Nadu District Municipalities Act, 1960	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act 1992.
	Preparation of Budget	The municipal council shall in each year frame a budget showing the probable receipts and the expenditure which it proposes to incur during the following year and shall submit a copy of the budget to the state government. If in the course of a year a municipal council finds it necessary to modify the figures shown in the budget with regard to its receipts or to the distribution of the amounts to be expended on the different services it undertakes, it may submit a supplement or revised budget provided that no alteration shall be made without the consent of the state government in the amount allotted for the service or debt or in the working balance.
	Accounts and Audit	The State Government shall appoint auditors of the accounts of receipt and expenditure of the municipal fund.
	Taxation Power	Property tax; a profession tax; a tax on carriages and animals; a tax on carts.
	Procedure for imposition of taxes	When a municipal council shall have determined subject to the provisions of section 78 to 79 to levy any tax for the first time or at a new rate, the executive authority shall forthwith publish a notification in the district gazette and by beat of drum specifying the rate at which the date from which and the period of levy.
	Revision of taxes	Not mentioned.
	Rate of tax (Property)	The annual value of lands and buildings shall be deemed to be the gross annual rent at which they may reasonably be expected to let from month to month or from year to year less a deduction in the case of buildings, of ten per cent, of that portion of such annual rent which is attributable to the buildings alone, apart from their sites and adjacent lands occupied as an appurtenance thereto and the said deduction shall be in lieu of all allowance for repairs or on any other account.
Municipal Finance (funds)	Application of municipal funds	All moneys received by the municipal council shall be called the municipal fund.
	Recovery of Municipal claims	Municipal fund shall be applied and disposed of subject to the provisions of this act or other laws.
		Notwithstanding anything contained in the Local Authorities Loans Act, 1914, the State Government shall be entitled to recover in the manner provided by sub-section (4) of section 36 of this Act or by suit any loan or advance made to any municipal council for any purpose to which the funds of the said council may be applied under the Act.

## Tamil Nadu: Municipality - Functions and Responsibilities

Legislation	Components	OBLIGATORY FUNCTIONS	Particulars	DISCRETIONARY FUNCTIONS
THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1960	Public Health	• Provision of water supply and drainage • refuse collection and disposal • providing for slaughter houses • public vaccination • registration of births and deaths	-	-
	Medical Relief	-	-	-
	Public Works	• Street lighting • Removal of encroachments • enforcement of building regulations • construction and maintenance and regulation of markets	• Control over insanitary buildings • construction of cart stands • licensing of porters	-
	Education	-	-	-
	Development	• Licensing of Trades and Factories	-	-
	Others	-	-	-

Source: Urban Local bodies, A summary of Legislations, MOUD, GOI, ND, P-49.

TRIPURA

## Tripura : Municipality - Composition and Structure

Legislation	Components	Particulars
The Tripura Municipal Act, 1994	A. Size	Chairman in council - not to exceed five members Population not less than 50,000, density of population 500, more than one half adult population engaged in non-agricultural activities N.P. :- - Population less than 50,000 - Chairperson in Nagar Committee - Member not to exceed three
	B. Voting Member (elected)	15-25 for M.Council, 5-15 for N.P.
	C. Non-voting members	Three for M. Council two for N.P. not specified " " " " "
	D. TERM	5 years
E. RESERVATION	- SC - ST - BC - Women	In proportion to population -do- - 1/3 of total seats (including SC, ST)
F. CHAIRPERSON	- Method of election - Term - Reservation	From among elected members 5 years As in (E)
G. WARDS COMMITTEES (W.C.)	Members	Not specified
	- Elected - Nominated	

**Tripura : Municipality - Composition and Structure**

	<ul style="list-style-type: none"> <li>- Chairperson</li> <li>- Reservation/Composition</li> </ul>	
<b>H. OTHER COMMITTEES</b>		As in the case of corporation
- Number		
- Names		
<b>I DISTRICT PLANNING COMMITTEE (D.P.C.)</b>		
- Members	10-20, 4/5 elected, 1/5 nominated by state govt.	
- Chairperson	From among elected members (by state govt.)	
- Remarks		

## Tripura : Municipal Corporation - Composition and Structure

Legislation	Components	Particulars
<b>The Tripura Municipal Act, 1994</b>	<b>A. Size</b>	Population not less than five lakhs, density of population not less than 500 inhabitants per sq.km. of Area, Adult Population more than one half engaged in non-agriculture activities.
	<b>B. Voting members (elected)</b>	20-40
	<b>C. Non-voting members</b>	
	- Nominated	Five
	- MLAs	not specified
	- MPs	-do-
	- MLCs	-do-
	<b>D. TERM</b>	5 years
	<b>E. RESERVATION</b>	In proportion to population
	- SC	-do-
	- ST	-
	- BC	1/3 of total seats (including SC, ST)
	- Women	
	<b>F. MAYOR</b>	
	- Method of election	From amongst members
	- Term	5 years
	- Reservation	not specified
	<b>G. WARDS COMMITTEES (W.C.)</b>	Details not specified
	<b>Members</b>	
	- Elected	
	- Nominated	
	- Chairperson	
	- Reservation/Composition	
	<b>H. OTHER COMMITTEES</b>	

## Tripura : Municipal Corporation - Composition and Structure

	- Number	Five
	- Names	1. Special Committee 2. Joint Committee 3. Standing Committees a) Public finance b) Public health c) Public works
	- Remarks	Member for no.2 - 2 nominee of each municipality or other local authority and for no.3 for corp. 6, municipality - 4 and, Nagar Panchayat -3, and 4 Nominated by state govt.
I.	DISTRICT PLANNING COMMITTEE (D.P.C)	Total members 10-20, 4/5 elected, 1/5 nominated by state govt.
	- Members	
	- Chairperson	From among members (by state govt)
	- Remarks	
J.	METROPOLITAN PLANNING COMMITTEE (M.P.C.)	Not specified
	- Members	
	- Chairperson	
	- Remarks	

## Tripura : Municipality - Functions and Responsibilities

Legislation	Components	Particulars	
		OBLIGATORY FUNCTIONS	DISCRETIONARY FUNCTIONS
Tripura Municipal Act, 1994	Nothing is mentioned		

## Tripura : Municipality - Taxation Powers and Financial Obligations

<p><b>Application of municipal funds</b></p> <p>All money credited to Municipal Fund from time to time shall be applied for payment of all sums, charges and costs necessary for carrying out the purposes of this Act and the rules and regulations made thereunder or for payment of all sums payable out of the Municipal Fund under any other law for the time being in force. No payment of any sum shall normally be made out of the Municipal Fund unless such expenditure is covered by a current budget grant and as sufficient balance of such budget grant is available for this purpose. Whenever any sum is to be paid for the purposes not covered by the budget grant, the matter shall forthwith be brought before the Chairperson of Municipality who shall take such action under the provisions of this Act as may appear to it to be feasible and expedient for covering the amount of such payments. Notwithstanding anything contained elsewhere in this Act, the State Government may require a Municipality to earmark a particular portion of the Municipal Fund or a particular grant or a part thereof or any item of receipt under any head or any percentage thereof, or any share of tax receivable by the Municipality under any other law for the time being in force or any part thereof, to be utilised exclusively for any specified purpose, and it shall be mandatory, on the part of the Municipality to follow the same. The State Government may also formulate separate sets of rules for observance by different groups of Municipalities in this regard.</p>	<p>If a person, liable to pay tax, fails to make payment within notified period, he shall be further liable to pay a penalty at such rate as may be prescribed. On failure to pay property tax within a period of three months from the date when payment was due, the Municipality may take one or more of the following actions to enforce recovery of such taxes :- (i) disconnect the water connection, if there is any such connection provided by Municipality to the holding; (ii) request the power department of the State Government to discontinue power supply, if there is power connection to the holding; (iii) file application in the court of judicial magistrate having local jurisdiction, for realization of tax from the defaulter by issuing distress warrant for sale of moveable properties of the defaulter in such manner as may be prescribed. On failure of the owner to pay the tax a municipality may recover the same from any person who may be in unauthorized occupation of such land or building only in respect of the period of unauthorized occupation: Provided that recovery of such tax shall not by itself confer upon such person any right or title in the same land or buildings</p>
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## Tripura : Municipality - Taxation Powers and Financial Obligations

Legislature	Components	Particulars
Tripura Municipal Act, 1994 (Act no. 7 of 1994)	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act, 1992
Preparation of Budget		The budget estimates of a Municipality for a year shall be prepared in the prescribed form and presented before a meeting of the Municipality, specially convened for the purpose, not later than the tenth day of March every year and shall be adopted after discussion within two weeks of presentation. A copy of the budget estimate adopted by the Municipality shall be sent to the State Government. A revised budget for the current year shall be framed in the prescribed form and presented before the Municipality for adoption after the first day of October, but not later than the thirty-first day of December, each year. A Municipality may, during the year, - (a) increase or reduce the amount of any budget grant under any head; (b) make additional provision in the budget to meet any special or unforeseen requirement arising during the same year; (c) transfer any amount or portion of any amount of the budget grant under any head to the account of the budget grant under any other head.
Accounts and Audit		The Municipal accounts shall be examined and audited by an Auditor appointed in that behalf by the State Government. The State Government shall, by rules, make provision with respect to the maintenance of accounts of the Municipalities and auditing of such accounts, including the powers of the Auditor.
Taxation Power		a property tax; a tax on advertisement (other than advertisement published in the newspapers); a tax on carts and carriages; a toll on ferries and bridges; fees on license and permit issued under this Act; fees on construction or reconstruction of buildings payable at the time of sanction of building plan; fees on applications filed under this Act; fees for any specific service rendered by the Municipality; a parking fee on vehicles; and a fee on the entry of vehicles in the Municipal area;
Procedure for imposition of taxes		Not mentioned
Revision of taxes		Not mentioned
Rate of tax (Property)		Not mentioned
Municipal Finance (funds)		There shall be constituted for each Municipality a fund to be called Municipal Fund to be held by the Municipality in trust for the purpose of this Act and all moneys realised under this Act and all moneys otherwise received by the Municipality shall be credited there to. All moneys received on account of the Municipal Fund shall be paid into a Government treasury or into any bank in the Municipal area, and shall be credited to an account to be called the account of the Municipality to which they belong. Provided that the Municipality may invest moneys not required for immediate use, either in Government securities or in any other form of security which may be approved by the State Government or in fixed deposit in the State Co-operative Bank, or in any other form as the State Government may direct.

UTTAR PRADESH

## Uttar Pradesh: Municipality - Composition and Structure

Legislation	Components	Particulars
The Uttar Pradesh Municipalities Act, 1916	A. Size	Smaller Urban Area/M.Council - having Population exceeding one lakh but not exceeding five lakh. But fifty thousand population for Garhwal and Kumaon Districts. Transitional Area/Nagar Panchayat - having population exceeding thirty thousand but not exceeding one lakh but for Garhwal and Kumaon districts it is 15,000-50,000
B. Voting Member (elected)		10-24 (Nagar Panchayat) 25-55 (M. Council)
C. Non-voting members		Two-three (N.P.), 3-5 (M. Council) Yes Yes Yes
- Nominated - MLAs - MPs - MLCS		
D. TERM		5 years
E. RESERVATION		In proportion to population - SC - ST - BC - Women - do- 27% of total seats 1/3 of total seats (including SC, ST and BC)
F. CHAIRPERSON		Elected Member can remain either a president or member
- Method of election		Adult Suffrage
- Term		Not specified
- Reservation		In a prescribed manner for SC, ST and BC
G. WARDS COMMITTEES (W.C.)		Wards not less than five
	Members	No. not specified all members
	- Elected	
	- Nominated	
	- Chairperson	From among themselves
	- Reservation/Composition	Not specified

## Uttar Pradesh: Municipality - Composition and Structure

H. OTHER COMMITTEES		
- Number	Not specified	
- Names	Committees and Joint Committees	
I. DISTRICT PLANNING COMMITTEE (D.P.C.)		
- Members	Not less 4/5 elected members	
- Chairperson	may be prescribed by rules	
- Remarks		

Uttar Pradesh : Municipal Corporation - Composition and Structure

Legislation	Components	Particulars
The Uttar Pradesh Municipal Corporation, Act, 1959	A. Size	Not specified
	B. Voting members (elected)	60-110 (Sabhasads)
C. Non-voting members	- Nominated - MLAs - MPs - MLCs	Five-ten (Nam Nirdishta Sabhasads) by state govt. Right to vote for MPs, MLAs and MLCs not specified Yes Yes Yes
D. TERM	5 years	
E. RESERVATION	- SC - ST - BC - Women	In proportion to population -do- 27% of total seats 1/3 of total seats (including SC, ST and BC)
F. MAYOR		Nagar Pramukh can remain either Sabhasad or Nagar Pramukh
	- Method of election - Term	Adult Suffrage 5 years
	- Reservation	For SC, ST, BC and women in such a manner as may be prescribed by rules
G. WARDS COMMITTEES (W.C.)		For W.C., Wards not less than ten
Members		Not specified
	- Elected - Nominated	
	- Chairperson	From amongst member
	- Reservation/Composition	Not specified
H. OTHER COMMITTEES		
	- Number	Not to exceed 12, as corporation may decide

**Uttar Pradesh : Municipal Corporation - Composition and Structure**

- Names	1. Executive Committee, Elected members -10, Nagar Pramukh - ex-officio chairman 2. Development Committee elected member - 10, Nominated -2, chairman - UP a - Nagar Pramukh 3. Special Committee 4. Joint Committee
- Remarks	Members to the retire in every succeeding year and who has the longest tenure in the committee, eligible for re-election
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C)</b>	Specified regarding Development Committee
- Members	
- Chairperson	
- Remarks	
<b>J. METROPOLITAN PLANNING COMMITTEE (M.P.C.)</b>	
- Members	not less than 21 and more than 30 elected - 2/3 members of municipalities, chairman & Panchayats. Nominated - 1/3, on recommendation of secretary, GOI, Urban Development Deptt.
- Chairperson	Chosen, rules may be prescribed
- Remarks	

Legislation	Components	Particulars	DISCRETIONARY FUNCTIONS
UTTAR PRADESH MUNICIPAL CORPORATION ADINIVAM, 1959	Public Health	<p><b>OBLIGATORY FUNCTIONS</b></p> <ul style="list-style-type: none"> <li>• Collection removal of sewage, offensive matter rubbish and treatment and disposal</li> <li>• Construction, maintenance, cleaning of drains, public latrines, water closets, urinals.</li> <li>• Management, maintenance of corporations water works, sufficient supply water for domestic, industrial and commercial purpose.</li> <li>• Guarding polluted water.</li> <li>• Lighting public streets, markets, public buildings.</li> <li>• Construction, maintenance parking lots, bus stops public conveniences.</li> <li>• Preventing, checking spread of infectious and dangerous diseases.</li> <li>• Establishing, maintaining, assisting maternity centres, child welfare, birth control etc.</li> <li>• Organisation, maintenance, management of chemical, bacteriological labs, examination of water, food, drugs, detection of diseases etc.</li> <li>• Reclamation of unhealthy localities, removal of noxious vegetation.</li> <li>• Registration of vital statistics, including births and deaths.</li> </ul>	<ul style="list-style-type: none"> <li>• Making arrangement for compost manure.</li> </ul>
Medical Relief		<ul style="list-style-type: none"> <li>• Establish, maintain, support of public hospitals, dispensaries.</li> <li>• Provision of anti-rabic treatment</li> <li>• Provision for public vaccination.</li> <li>• Maintenance of ambulance service</li> </ul>	<ul style="list-style-type: none"> <li>-</li> </ul>
Public Works		<ul style="list-style-type: none"> <li>• Naming, numbering of streets, places, numbering of premises.</li> <li>• Watering, scavenging, cleaning of public streets, places.</li> <li>• Lighting of public streets, corporation markets, public buildings, conveniences.</li> <li>• Construction and maintenance of parking lots, bus stops and public conveniences.</li> <li>• Construction, maintenance of public markets, slaughter houses.</li> <li>• Securing or removal of dangerous buildings and places.</li> <li>• Maintaining hydrants, managing of fire brigade.</li> <li>• Removal of obstruction, projection from street, bridges, public places.</li> <li>• Construction, maintain, improvement of streets, bridges, sub-ways, culverts, causeways etc.</li> <li>• Planting and maintaining trees on road sides and public places.</li> <li>• Regulation of traffic and traffic signs.</li> <li>• Constructing, maintaining residential quarters.</li> <li>• Maintenance of public monuments and open space.</li> <li>• Providing urban amenities and facilities of parks, gardens, play grounds.</li> </ul>	<ul style="list-style-type: none"> <li>• Construction, maintenance of public streets, drinking fountains, stand-posts, water-troughs for animals.</li> <li>• Regulation of lodging houses, rest-houses.</li> <li>• Construction of theatres, other public buildings.</li> <li>• Organisation or maintenance of shops, stalls for the sale of necessities of life in the time of scarcity.</li> <li>• Building or purchase, maintenance of dwelling, for corporation.</li> <li>• Construction, establishment, maintenance of baths, bathing ghats, washing places, tanks, wells, dams, etc.</li> </ul>

**Uttar Pradesh : Municipal Corporation - Functions and Responsibilities**

Development	Education	<ul style="list-style-type: none"> <li>• Establishing, maintaining, aiding schools for primary education.</li> <li>• Establishing, maintaining, aiding physical culture.</li> <li>• Promotion of cultural, educational and aesthetic aspects.</li> </ul>	<ul style="list-style-type: none"> <li>• Encouraging music, fine arts.</li> <li>• Grantings to educational and cultural institutions.</li> <li>• Holding exhibitions, athletics or games.</li> <li>• Furtherance of educational objects.</li> <li>• Establishing, maintenance or aiding of libraries museums, art galleries, botanical or zoological collections.</li> </ul>
	Promoting urban forestry, ecological aspects, protection of environment.	<ul style="list-style-type: none"> <li>• Town Planning &amp; improvement</li> <li>• Urban poverty alleviation</li> <li>• Erection boundary marks.</li> </ul>	<ul style="list-style-type: none"> <li>• Beautifying the city, recreation grounds, installing status.</li> </ul>
	Others	<ul style="list-style-type: none"> <li>• Regulation and abatement of offensive and dangerous trades.</li> <li>• Regulation of places for disposal of dead, disposing unclaimed dead bodies.</li> <li>• Construction, acquisition of cattle pond.</li> <li>• Safeguarding interest of weaker section.</li> <li>• Prevention on cruelty to animals.</li> <li>• Slum improvement, upgradation.</li> </ul>	<ul style="list-style-type: none"> <li>• Maintenance, management of lunatic asylums, orphanages, care for infirm persons, sick, incurable.</li> <li>• Provision of milk for nursing mothers, infants, school children.</li> <li>• Construction, maintenance of public wash house, bathing places, bathing ghats.</li> <li>• Distribution and processing of milk, milk products.</li> <li>• Destruction of birds or animals causing nuisance, stray or ownerless dogs.</li> <li>• Presentation of civic addresses, holding civic receptions.</li> <li>• Acquisition and maintenance of grazing grounds, breeding stud.</li> <li>• Provision of poor relief.</li> <li>• Building, purchase of gaushalas, stables for horses, ponies.</li> <li>• Survey of building &amp; land.</li> <li>• Relief measures for any natural calamity.</li> <li>• Adoption of measures for public safety, health and convenience.</li> <li>• Establish, maintenance of tourist bureau.</li> <li>• Measures to promote trade, industry.</li> <li>• Measures for control of beggary.</li> </ul>

## Uttar Pradesh: Municipal Corporation - Taxation Powers and Financial Obligations

Legislature	Components	Particulars
The Uttar Pradesh Urban Local Self Government Laws (Amendment) Act, 1994	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act 1992.
Preparation of Budget		The Mukhya Nagar Adhikari shall on or before the tenth day of December in case of indebted corporation and tenth day of January in each of other corporation cause to prepare and laid before the executive committee in such a manner so that the income and expenditure may approve for the next year. Such estimate shall be : (1) loans and grants from government (2) repayment of loans (3) discharging liabilities (4) payment in convenient instalment or lump sum an amount equal to grant assigned for education (5) allow cash balance not less than prescribed (6) in performing the obligatory and discretionary function of the corporation, the Nagar Pramukh may spent a sum of money not exceeding five thousand. The executive committee shall consider the budget estimate prepared by the Mukhya Nagar Adhikari and make such modification thereto as it shall think fit and submit the same to the corporation. The corporation may revise the budget estimates. Beside this, the corporation may vary or alter from time to time as circumstances may render desirable, the budget estimates adopted under section 146 or section 147.
Accounts and Audits		The accounts of the receipts and expenditure of the corporation shall be maintained in such a manner as prescribed. The Mukhya Nagar Lekha Parikshak shall conduct a monthly examination and audit of the corporation and within a month this report will be submitted to Executive Committee who shall publish monthly an abstract of the receipt and expenditure of the month last proceeding. The executive committee may also conduct the independent examination and audit of the corporation. The state government may also conduct the special audit. Auditors appointed by the state government. The Mukhya Nagar Adhikari have to prepare a detailed report of the corporation administration of the city together with a statement showing the accounts of the receipts and disbursement - credited and debited to the corporation fund.
Municipal taxation		The corporation taxes shall be assessed and levied in accordance with the provisions of this act and the rules and bye-laws framed thereunder. Nothing in this section shall authorise the imposition of any tax which the state legislature has no power to impose in the state under the constitution of India - provided that where any tax was being lawfully levied in the area included in the city immediately before the commencement of the Constitution of India such tax may continue to be levied and applied for the purpose of this act until provision to the contrary is made by Parliament.
Taxation Power		Under article 285 of the Constitution of India, the corporation shall impose the following taxes - (1) property tax (2) tax on animals and vehicles (3) tax on traders callings and professions and holding of public or private appointment (4) tax on dogs (5) betterment tax (6) a tax on deeds of transfer of immovable property (7) tax on advertisement (8) theatre tax etc.
Procedure for information of taxes		Not mentioned

## Uttar Pradesh: Municipal Corporation - Taxation Powers and Financial Obligations

Revision of taxes	The procedure for abolishing a tax, or for altering a tax in respect of a person or a class of persons to be made liable, and the description of property or other taxable thing or circumstances in respect of which they are made liable, the amount or rate leviable from each such person or class of persons. There is a power of state government to remedy or abolish tax, if the tax is contrary to the public interest or that tax is unfair in its incidence. The state government may by notification, suspend the levy of the tax, or any portion thereof, until the defect is removed, or may abolish or reduces the tax. The corporation shall after considering the proposal of the executive committee, determine, subject to the limitation and conditions prescribed. The corporation may also increase the amount of budget grant and make additional grants.
Rate of tax (Property)	Property taxes which consist of a. general tax; b. water tax; c. drainage tax; and d. conservancy tax shall be in no case be less than 15 per cent not more than 25 per cent of the ARV.
Municipal finance (funds)	The corporation fund is established which include (1) the proceeds of the property (2) the rents of the property (3) proceeds of all taxes, fees and fines (4) all money received by way of compensation or for compounding offenses (5) all interest and profits arising from any investment of, (6) all money's received by or on behalf of the corporation from government. All money received by the Mukhiya Nagar adhikari shall forthwith be paid into the State Bank of India.
Application of funds	The corporation fund shall be apply for payment of salaries and allowances of safai mazdoors and then in the following order of preferences (1) in making the provision for the repayment of all loans (2) in discharging all the liabilities imposed on the corporation (3) in payment of all sums, charges and costs necessary for the purposes (4) and others.
Recovery of Municipal claims	A corporation tax may be recovered by the following processes in the manner prescribed by rules (1) by presenting a bill (2) by serving a written notice of demand (3) by distress and sale of defaulter's movable property (4) by the attachment and sale of defaulter's immovable property (5) in case of property tax by the attachment of rent due in respect of the property (6) by a suit.

WEST BENGAL

## West Bengal : Municipality - Composition and Structure

Legislation	Components	Particulars
The West Bengal Municipal Act, 1993	A. Size	<p>Chairman-in-council (CIC) - consists of chairman and vice chairman and other members - 5 for group A - 4 for B - 3 for C - 2 for D - 1 for E - other members and vice chairman nominated by chairman.</p> <p>Contains population of not less than 20,000, density of population not less than 750 in habitants per sq.km., has an occupational pattern of more than one half of Adult Population engaged in non-agriculture activities.</p> <p>The state govt may classify the M. Area on the basis of population group a &gt; 2,00,000, B-1,50,000-2,00,000, c-75,000, 1,50,000, d. 25,000-75,000, e. &lt; 25,000. Municipality established mean Board of councillor</p>
	B. Voting Member (elected)	No. of wards in group A-9-35, B-30, C-25, D-20, E-15
	C. Non-voting members	No. not specified
	<ul style="list-style-type: none"> <li>- Nominated</li> <li>- MLAs</li> <li>- MPs</li> <li>- MLCs</li> </ul>	
	D. TERM	Not specified
E. RESERVATION	<ul style="list-style-type: none"> <li>- SC</li> <li>- ST</li> <li>- BC</li> <li>- Women</li> </ul>	<p>In proportion to population</p> <p>-do-</p> <p>-</p> <p>1/3 of total seats (including SC, ST)</p>
F. CHAIRPERSON		
	<ul style="list-style-type: none"> <li>- Method of election</li> <li>- Term</li> <li>- Reservation</li> </ul>	<p>From among members</p> <p>5 years</p> <p>State govt. may notify from time to time.</p>
G. WARDS COMMITTEES (W.C.)		Not specified
	<ul style="list-style-type: none"> <li>- Members</li> <li>- Chairperson</li> <li>- Reservation/Composition</li> </ul>	

**West Bengal : Municipality - Composition and Structure**

<b>H. OTHER COMMITTEES</b>	
- Number	Three
- Names	1- Special Committee 2. Joint Committee, 3. Municipal Service Commission
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>	
- Members	
- Chairperson	
- Remarks	

## West Bengal : Municipal Corporation - Composition and Structure

Legislation	Components	Particulars
I- The West Bengal Municipal Corporation Laws (Third Amendment), Act, 1994 II- The Chander Nagore Municipal Corp. Act, 1990 III- The West Bengal District Planning Act, 1994 IV- The West Bengal D.P.C. Rules, 1994 V- The West Bengal M.P.C. Act, 1994 VI- Different Notification for different Districts	A. Size	Not specified
	B. Voting members (elected)	35-50 (Chander Nagore), 50(Howrah), 141 (Calcutta)
	C. Non-voting members	Three Alderman to be elected by councillor (Chandernagore) Not specified " " "
	D. TERM	5 years
	E. RESERVATION	Two seats for Chandernagore, not specified for the remaining One seats for Chandernagore, not specified for the remaining - Five seats
	F. MAYOR	From amongst members (Chandernagore) Not specified
	G. WARDS COMMITTEES (W.C.)	Chandernagore Corp shall group the wards into five boroughs, no member of MIC is a member of B.C. Members - Elected - Nominated 35-50 (Chandernagore) Not specified

## West Bengal : Municipal Corporation - Composition and Structure

	<ul style="list-style-type: none"> <li>- Chairperson</li> <li>- Reservation/Composition</li> </ul>	From amongst elected councillor Not specified
<b>H. OTHER COMMITTEES</b>		
- Number	Four (One Commission)	
- Names	<ul style="list-style-type: none"> <li>1. Municipal Accounts Committee - elected member 3-5, nominated -2 (not from corp.) - chairman from amongst members</li> <li>2. Education Committee (no members of MIC)</li> <li>3. Poor Fund committee 4. Municipal Service Commission - Chairman and two other members - chairman and one member nominated by MIC and one by state govt.</li> </ul>	
- Remarks		
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>	As in column - v	
- Members	<p>4/5 not to exceed total elected members of Zila Parishad (Z.P), 1/5 appointed by state govt. (proportionate ratio between rural and urban population so far as practicable). Appointed members - 1- Sabhadhipati of Z.P. 2 - District Magistrate 3- M.P. MLA (not being ministers) 4 - officers (specialised knowledge) 5 - chairperson of municipalities 6 - economic, social and political workers of eminence, secretary D.M.</p> <p>Members of the committee to be 60-100 when number of constituencies between 48-80, 81 or more respectively.</p> <p>Total districts - 17 total members - 757 elected from Z.P. - 524 elected from members - 84 appointed members - 149 (not to exceed 1/5)</p>	
- Chairperson	Sabhadhipati of Z.P.	
- Remarks		
<b>J. METROPOLITAN PLANNING COMMITTEE (M.P.C.)</b>		
- Members	Elected members from municipalities and chairpersons of Panchayats - not less than 2/3 nominated - (by state govt) - No. not specified	
- Chairperson	The chairperson, vice-chairperson and other member, not being elected members, of every committee shall be appointed by state govt.	
- Remarks		

- \* - Mayor-in-Council (MIC) consists of Mayor, Dep. Mayor and other elected Councillors not exceeding five.
- Dep. Mayor and other members nominated by Mayor

## West Bengal: Municipality - Functions and Responsibilities

Legislation	Components	OBLIGATORY FUNCTIONS	Particulars	DISCRETIONARY FUNCTIONS
THE WEST BENGAL MUNICIPAL ACT, 1933	Public Health	<ul style="list-style-type: none"> <li>- Providing supply of water for public private purpose.</li> <li>- Construction, maintenance and cleansing of sewers and drains.</li> <li>- Construction, maintenance, cleaning of public latrines, urinals etc.</li> <li>- Collection, removal &amp; disposal of solid waste and other abnoxious or polluted matters.</li> <li>- Reclamation of unhealthy localities, removal of noxious vegetation.</li> <li>- Regulating offensive &amp; dangerous trades.</li> <li>- Cleaning of public streets and public places.</li> <li>- Supplying wholesome water for drinking and domestic purpose.</li> <li>- Maintenance of public tanks, wells, etc.</li> <li>- Checking spread of dangerous diseases.</li> <li>- Immunisation</li> <li>- Registration of births and deaths.</li> </ul>	<ul style="list-style-type: none"> <li>- Provision of sewage treatment, preparation of compost manures.</li> <li>- Abatement of smoke nuisances.</li> </ul>	
Medical Relief			<ul style="list-style-type: none"> <li>- Ambulance service</li> </ul>	
Public Works		<ul style="list-style-type: none"> <li>- Construction, maintenance, alteration and improvement of public streets, street furniture, bridges etc.</li> <li>- Naming of streets and numbering of premises.</li> <li>- Lighting of public streets and public places.</li> <li>- Construction, maintenance of municipal markets, slaughter houses etc.</li> <li>- Layout and maintenance of public parks, squares, gardens etc.</li> <li>- Removal of unauthorised encroachment.</li> <li>- Prevention measures against fire.</li> </ul>	<ul style="list-style-type: none"> <li>- Relief in time of famine</li> <li>- Construction, maintenance, providing aid for libraries, museums, community halls, etc.</li> <li>- Providing accommodation.</li> <li>- Providing shelter for homeless.</li> </ul>	
Education			<ul style="list-style-type: none"> <li>- Establishing, maintaining pre-primary schools, balwadias, creches.</li> <li>- Promotion of civic education, adult education, social education.</li> <li>- Promotion of music, physical education, sports, theatres.</li> <li>- Advancement of science, technology.</li> <li>- Advancement of civic consciousness, organising discourses, seminars, conferences.</li> <li>- Organising, establishment, maintenance of art galleries, botanical, zoological collections.</li> </ul>	

## West Bengal: Municipality - Functions and Responsibilities

	Development	<ul style="list-style-type: none"> <li>• Devising town planning</li> <li>• Planned development</li> <li>• Improvement of busies</li> <li>• Redevelopment of congested areas.</li> <li>• Measures for beautification of township.</li> <li>• Providing boundary marks.</li> </ul>		<ul style="list-style-type: none"> <li>• Formation of cooperative societies.</li> <li>• Reclamation of wasteland and promotion of social forestry.</li> <li>• Establishing, maintaining nurseries for plants, vegetables etc.</li> <li>• Organising of flower-shows.</li> <li>• Promotion of agriculture, pisciculture, horticulture, poultry.</li> <li>• Assistance to small scale and cottage and craft industries.</li> </ul>	
Others		<ul style="list-style-type: none"> <li>• Removal and disposal of unclaimed dead bodies and dead animals.</li> <li>• Abatement of nuisance from birds and animals.</li> <li>• Prevention of monuments, historical places.</li> <li>• Securing or removal of dangerous buildings.</li> <li>• Checking the construction of unauthorised buildings.</li> <li>• Abatement of pollutions of all kinds.</li> </ul>	<ul style="list-style-type: none"> <li>• Construction, maintenance, of old age homes, orphanages, etc.</li> <li>• Construction, maintenance, aiding of hospitals, dispensaries, asylums, rescue homes etc.</li> <li>• Providing public transport.</li> <li>• Construction, maintenance of cattle pounds.</li> <li>• Provision of unfiltered water for non-domestic uses.</li> <li>• Provision of use of bio-gas.</li> <li>• Setting up milk dairies or farms for supply of milk.</li> <li>• Installation of status, portraits, pictures.</li> <li>• Construction and maintenance of garages and sheds.</li> <li>• Measures for eradication of addiction of liquors.</li> </ul>		

## West Bengal: Municipality - Taxation Powers and Financial Obligations

Legislature	Components	Particulars
West Bengal Municipal (Second Amendment) Act, 1994.	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act 1992.
	Preparation of Budget	It shall be prepared in the prescribed form and presented before the board of councillors provided and deficit shall be shown. The state government may on the prayer of the municipality, direct that the budget estimates, or the revised budget estimates for a municipality may be presented or adopted at a later date for revisions to be recovered in writing. The Board of Councillors may on the recommendation of the chairman in council, increase or decrease the amount of any budget grant under any head; make additional provision to meet any special or unforeseen requirement; transfer any amount or a portion of any amount under any head of account of the budget grant under any other head.
	Accounts & Audit	The accounting system is looked after by the committee. For this purpose, financial statement is prepared and the balance sheet also. The Board of committee associate with the accounts having special knowledge in public accounts and administration. The municipal accounts shall be examined and audited by the auditor appointed in that behalf by the State Government. The chairman-in-council shall submit such further accounts to the auditors.
	Taxes Power	Property tax, advertisement tax other than advertisements published in the newspaper, tax on cart, tax on carriage, toll on ferries and bridges, levy on congregation. Levy on tourist, levy of fees, charges etc., levy of surcharge.
	Procedure for imposition of taxes	Not mentioned
	Revision of taxes	Not mentioned. Only about the property tax is mentioned that the Board of Councillors may reduce the amount payable on account of any holding in a municipal area amounts to excessive hardship to the person liable to pay the same, or may realise the sum by instalments.

## West Bengal: Municipality - Taxation Powers and Financial Obligations

	Rate of tax (Property)	Where the annual value of land and buildings does not exceed nine hundred and ninety-nine rupees, the property tax shall be determined in accordance with the following formula:-
	"	" annual value [per cent of the annual value]
	"----- + 10	"-----
	"----- 100	"-----
(b)		Where the annual value of lands and buildings exceeds nine hundred and ninety-nine rupees, the tax shall be determined in accordance with the following formula:-
	"	" annual value [per cent of the annual value]
	"----- + 22	"-----
	"----- 1,000	"-----
	"-----	"-----
		Provided that the property tax shall not exceed 40 per cent of the annual value of lands and buildings:
Municipal finance (funds)		Municipal fund to be held by the Board of Councillors in trust for the purpose of this act. All money received on account of the Municipal fund shall be paid into a Government treasury or into any bank in the municipal area and shall be credited to an account to be called the account of the municipality to which they belong.
Application of municipal fund		All moneys credited to the municipal fund from time to time shall be applied for payment of all sums, charges and costs necessary for carrying out the purposes of this act. No payment of any sum shall normally be made out of the municipal fund unless such expenditure is covered by a current budget grant and a sufficient balance of such budget grant is available for the purpose. Whenever any sum is paid for the purpose not covered by the budget grant, the matter shall forthwith be communicated to the Chairman-in-Council who shall take such action under the provisions of this act as may appear to it to be feasible and expedient for covering the amount of such payments.
Recovery of municipal claims		The state government may require the municipalities to earmark a particular portion of the municipal fund, particular grant or a tax to be utilised exclusively for any specific purpose, and it shall be mandatory for the municipality to follow the same. The state government may also formulate separate sets of rules for observance by different groups of municipalities in this regard.

ANDAMAN & NICOBAR ISLANDS

**Andaman & Nicobar Islands : Municipality - Composition and Structure**

Legislation	Components	Particulars
A. Size		Not specified.
B. Voting Member (elected)	10-25	
C. Non-voting members		
- Nominated	Three (by Administrator)	
- MLAs	Not specified	
- MPs	Yes	
- MLCs	Not specified	
D. TERM	5 years	
E. RESERVATION		
- SC	-	
- ST	In proportion to population	
- BC	-	
- Women	1/3 of total seats (including ST)	
F. CHAIRPERSON		
- Method of election	From amongst members	
- Term	one year	
- Reservation	1st year for women	
G. WARDS COMMITTEES (W.C.)		Each committee consist of Five elected members
Members		
- Elected	Five	
- Nominated	Not specified	
- Chairperson	From among member, Term - one year	
- Reservation/Composition	-	

**Andaman & Nicobar Islands : Municipality - Composition and Structure**

<b>H. OTHER COMMITTEES</b>	
- Number	Six
- Names	1. Finance, taxation & Accounts 2. Public health and sanitation 3. Works, town planning and improvement 4. Water works 5. Education and social justice 6. Joint committee
<b>I. DISTRICT PLANNING COMMITTEE (D.P.C.)</b>	
- Members <ul style="list-style-type: none"> <li>1. Adhyaksha (zp)</li> <li>2. Chairperson (municipality)</li> <li>3. MP</li> <li>4. 4/5 elected (6 from Tribal Car Nicobar, 4 from tribal non Cowry)</li> <li>5. One Nominated by Administrator (ST of Shompens)</li> <li>6. Secretary (incharge of planning)</li> <li>7. Secretary (incharge of finance)</li> <li>8. Secretary (incharge of local self govt.)</li> <li>9. CEO(ZP) ex-officio</li> </ul> - Chairperson <ul style="list-style-type: none"> <li>Adhyaksha of Zilla Parishad</li> </ul> - Remarks	

## Andaman & Nicobar Islands : Municipality - Functions & Responsibilities

Legislation	Components	Particulars	
		OBLIGATORY FUNCTIONS	DISCRETIONARY FUNCTIONS
ANDAMAN & NICOBAR ISLANDS (MUNICIPAL) REGULATION, 1994	Public Health	<ul style="list-style-type: none"> <li>• Water supply for domestic, industrial &amp; commercial purpose.</li> <li>• Public health, sanitation, conservancy &amp; solid waste management.</li> </ul>	<ul style="list-style-type: none"> <li>• Reclaiming unhealthy localities</li> <li>• Making arrangements for the confinement of destruction of stray dogs.</li> </ul>
	Medical Relief		
	Public Works	<ul style="list-style-type: none"> <li>• Roads &amp; bridges</li> <li>• Fire services</li> <li>• Safeguarding interests of weaker sections, handicapped &amp; mentally retarded.</li> <li>• Construction, altering and maintaining public streets other than major roads, markets, slaughter-houses, latrines, privies, urinals, drainage work and sewerage work</li> </ul>	
	Education	<ul style="list-style-type: none"> <li>• Promotion of cultural, educational &amp; aesthetic aspects</li> </ul>	
	Development	<ul style="list-style-type: none"> <li>• Urban planning, including town planning.</li> <li>• Regulation of land use, construction of bridges.</li> <li>• Planning for economic &amp; social development.</li> <li>• Urban forestry, protection of environment and promotion of ecological aspects.</li> <li>• Slum improvement &amp; upgradation.</li> <li>• Urban poverty alleviation.</li> </ul>	
	Others	<ul style="list-style-type: none"> <li>• Burials &amp; Burial grounds.</li> <li>• Securing or removing dangerous buildings.</li> <li>• maintaining &amp; developing and value of property rested in or entrusted to, the management of the municipality.</li> <li>• Preparing such returns, statements &amp; reports as the administrator may require the Municipality to submit.</li> <li>• Provision of urban amenities &amp; facilities.</li> <li>• Vital statistics including registration of births &amp; deaths.</li> </ul>	<ul style="list-style-type: none"> <li>• Taking of census &amp; registration of vital statistics.</li> <li>• securing, assisting the securing, of suitable places for the carrying on any dangerous or offensive trade or manufacture.</li> <li>• Establishing and managing ponds.</li> <li>• Holding fairs and exhibitions &amp; arranging entertainments, functions &amp; public receptions.</li> </ul>

## Andaman & Nicobar Islands : Municipality - Taxation Powers and Financial Obligations

Legislature	Components	Particulars
Andaman & Nicobar Islands (Municipal) Regulation, 1994	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act 1992
	Preparation of Budget	Every Municipality shall have prepared and laid before it. A complete account of the actual and expected receipts and expenditure, together with a budget estimate of the income and expenditure of the Municipality. The Municipality shall at such meeting decide upon the appropriations and the ways and means contained in the budget estimate and by special resolution, sanction a budget which shall be submitted to the Administrator. The Municipality may vary or alter from time to time as circumstances may render desirable, by special resolution, the budget sanctioned revised budget for the year shall be framed and such revised budget shall so far as may be subject to all the provisions applicable to a budget. In framing a budget the Municipality shall provide for the maintenance of such minimum closing balance (if any), as the Administrator may by order in writing prescribe. Having passed, expenditure not to exceed budget allotment.
	Accounts and Audit	Every Municipality shall keep and maintain & detailed account of its receipts and expenditure. The accounts of receipts and expenditure kept and maintained by a Municipality shall be examined and audited in such manner the Administrator by rules prescribe in this behalf.
	Taxation Powers	A tax on buildings; a tax on persons practising any profession or art, or carrying on any trade or calling within, the municipal area; a tax, or any class of vehicles all or any class of animals or dogs, when the vehicles, animals or dogs; a tax on vehicles and animals used for riding, driving, draught or burden and entering the municipal area; an octroi or a terminal tax on animals or dogs or goods brought into or sent out of the municipal area. No such rate shall exceed the limit or limits prescribed by the Administrator from time to time; a lighting rate; rates for general conservancy or house scavenging; a tax on advertisement; a fee for grant of permission to erect a building other than a hut; a fee for parking of buses, lorries taxis and other vehicles where parking facilities or terminus for buses, lorries, taxis and other vehicles are provided by the municipality, and any other tax which may be authorised by the Administrator.

## Andaman & Nicobar Islands : Municipality - Taxation Powers and Financial Obligations

<b>Procedure for imposition of taxes</b>	<p>The Municipality shall, by a resolution passed at a special meeting frame proposals specifying the following particulars, namely:-</p> <ul style="list-style-type: none"> <li>(a) the nature of the tax;</li> <li>(b) the persons or class of persons on whom, and the description of property or other taxable things or the circumstances in respect of which, the tax is proposed to be levied; the amount or scale of the tax; the rules regulating the levy of the tax, and any other matter which the Administrator may by general or special order, require to be so specified.</li> </ul> <p>The Municipality shall publish the proposals in such manner as may be prescribed by the Administrator and shall also publish a notice inviting the objections and suggestions in writing, the Municipality shall at a special meeting, take into consideration the objections and suggestions of the aforesaid and shall then either confirm its resolution, with or without modification, amendment, addition or alterations, or abandon such resolution.</p> <p>When a resolution has been confirmed by the Municipality under-sub-section, it shall be presented to the Administrator who may - give his approval to resolution after making any change in its form which appears to him to be necessary; or refuse to give his approval to the resolution; or return the resolution to the Municipality for reconsideration in the light of such suggestions as may be made by him.</p> <p>When the Administrator refuses to give his approval to a resolution, it shall be returned to the Municipality. When the Administrator returns a resolution to the Municipality, the Municipality may either abandon such resolution or may, after reconsideration, amend alter or vary such resolution; and the resolution so amended, altered or varied shall be presented to the Administrator. The procedure prescribed in this section shall apply to any proposal to increase or decrease the amount of, to extend or curtail the scope or effect of any tax.</p>
<b>Revision of taxes</b>	<p>The Administrator on a complaint that any tax imposed under this Regulation, is unfair in its incidence, or that the levy thereof or of any part thereof is injurious to the interest of the general public, he may require the Municipality to take within a specified period, measures to remove the objection indicated by him; and, if within that period, the requirement is not complied with to the satisfaction of the Administrator, he may, by notification suspend the levy of such tax, or of such part thereof, as the case may be, until the objection has been removed.</p>
<b>Rate of tax (Property)</b>	<p>A tax on buildings or lands or both, payable by the owner, not exceeding - ten per centum of the annual value; or ii. fifty paise per square meter of the ground area per annum; or iii. rupees three per running foot of frontage in streets and bazaars per annum.</p>
<b>Municipal Finance (funds)</b>	<p>The proceeds of all taxes, fines (other than the times imposed by a court), penalties and fees levied under this Regulation, all sums received by, or on behalf of, the Municipality under this Regulation; all sums transferred or carried to the credit of the Municipality under any of the provisions of this Regulation or any other law for the time being in force; all rents and profits accruing from property vested in the Municipality or managed by it; and all sums assigned to the Fund by the Administrator or by any other authority and all sums contributed thereto by any committee, authority or private person.</p>
<b>Application of municipal funds</b>	<p>Fulfillment of any liability obligation arising from trusts legally imposed upon or accepted by the Municipality; the municipal establishment, including such subscriptions and contributions as are payable by the Municipality under, this Regulation and the rules made thereunder; auditing the accounts of the Municipality; such other matters as may be specified by the Administrator, from time to time. The Municipal fund shall be applicable to the payment of expenses incurred for the purpose of any object or duty which is to be or may be undertaken by the Municipality in accordance with the provisions of this Regulation.</p>

**Andaman & Nicobar Islands : Municipality - Taxation Powers and Financial Obligations**

	Recovery of Municipal claims	<p>Any tax rate, ces or fee (other than a school-fee) and any costs, damages or compensation or other monies payable, or claimable or recoverable by a Municipality under this Regulation or any rule or bye-law may, after demand has been made therefor in the manner prescribed by rules made by the Administrator, be recovered, on application to the Collector of the district, as arrears of land-revenue, that is to say by the distress and sale of any movable property, or by attachment and sale of immovable property, belonging to such person: Provided that nothing in this section shall, prevent the Municipality in its discretion, from suing for the amount payable in any competent Civil Court. If any property, moveable or immovable is sold under the provisions of this Regulation and there is, after payment of the amount due to the Municipality, and surplus from the sale proceeds, such surplus shall, if the owner of the property sold claims it within six months from the date of the sale, be paid surplus shall be credited to the Municipal Fund, and no suit shall lie for the recovery thereof. No distress, attachment or sale made or held under this Regulation, shall be deemed unlawful, nor shall any person making or holding the same be deemed to be a trespasser, on account of any error, defect, or want of form in any bill, notice, schedule, form, notice of demand, warrant of distress or attachment in ventury or other proceeding relating thereto to if the provisions of this Regulation have been in substance and effect complied with: Provided that any person aggrieved by any irregularity may recover satisfaction for any damage sustained by him arising therefrom.</p>
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PONDICHERRY

**Pondicherry: Municipality - Composition and Structure**

Legislation	Components	Particulars
The Pondicherry Municipal (Amendment), Act, 1994	A. Size	Not specified
	B. Voting Member (elected)	No, not specified
	C. Non-voting members	
	- Nominated	Two
	- MLAs	Yes
	- MPS	Yes
	- MLCs	Yes
	D. TERM	5 years
	E. RESERVATION	In proportion to population
	- SC	-
	- ST	-
	- BC	-
	- Women	1/3 of total seats (including SC)
	F. CHAIRPERSON	
	- Method of election	From among members
	- Term	
	- Reservation	As in (E)
	G. WARDS COMMITTEES (W.C.)	Detail not specified - mentioned about wards only
	Members	
	- Elected	
	- Nominated	
	- Chairperson	
	- Reservation/Composition	
	H. OTHER COMMITTEES	Not specified

**Pondicherry: Municipality - Composition and Structure**

	- Number	
	- Names	
I. DISTRICT PLANNING COMMITTEE (D.P.C.)		Not specified
	- Members	
	- Chairperson	
	- Remarks	

## Pondicherry : Municipality - Functions and Responsibilities

Legislation	Components	Particulars	
		OBLIGATORY FUNCTIONS	DISCRETIONARY FUNCTIONS
Pondicherry Municipalities (Amendment) Act, 1994	Nothing is mentioned		

## Pondicherry : Municipality - Taxation Powers and Obligations

Legislature	Components	Particulars
Pondicherry Municipalities (Amendment) Act, 1978	Constitution of Finance Commission	As per the 74th Constitutional Amendment Act 1992.
	Preparation of Budget	<p>1. The municipal council shall in each year frame a budget showing the probable receipt and the expenditure which it proposes to incur during the following year and shall submit a copy of the budget to the Government before such date as may be fixed by it in that behalf. 2. The budget shall contain provision adequate in the opinion of the Government for the due discharge of all liabilities in respect of loans contracted by the council and for the maintenance of a working balance; and if the budget as submitted to the Government fails to make these provisions, the Government may modify any part of the budget so as to ensure that such provisions are made. If in the course of a year municipal council finds it necessary to modify the figures shown in the budget with regard to its receipts or to the distribution of the amounts to be expended on the different services it undertakes, it may submit a supplemental or revised budget provided that no alteration shall be made without the consent of the Government in the amount allotted for the service of debt or in the working balance.</p>
	Accounts and Audit	<p>1. The Government shall appoint auditors of the accounts of receipts and expenditure of the municipal fund. 2. Such auditors shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.</p>
	Taxation Powers	<p>i. a property tax; ii. a profession tax; iii. a tax on advertisements published in the newspapers. i. a duty on certain transfers of immovable property in the form of additional stamp duty; ii. a tax on entertainments. iii. a tax on any building; iv. an octroi; v. toll on animals and vehicles; vi. any other tax which the Legislature of the Union territory has power to impose in the Union Territory.</p>
	Procedure for imposition of taxes	<p>1. Resolution, 2. Publication of notice, 3. Beat of drums, 4. Invitation of objections and suggestions, 5. Consideration of objections and suggestions by the council.</p>
	Revision of taxes	The decision of the prescribed authority in any appeal made under section 189 shall, at the instance of either party, be subject to revision by the court to which appeals against the decision of such prescribed authority ordinarily lie.
	Rate of tax (Property)	Property tax which consist of tax for general purposes; water and drainage tax; lighting tax; scavenging tax shall not exceed thirty per cent of the annual value (ARV) of lands and buildings.
Municipal Finance (funds)		<p>a. all moneys received by or on behalf of the municipality under the provisions of his Act or of any other law for the time being in force, or under any contract; b. all proceeds of the disposal of property by, or on behalf of, the municipality; c. all rents accruing from any property of the municipality; d. all moneys raised by any tax, rate or cess levied for the purposes of this Act; e. all fees collected and all fines levied under this Act or under any rules, regulation or bye-law made thereunder; f. all moneys received by or on behalf of the municipality from the Government or any individual or association of individuals by way of grant or gift or deposit; g. all interests and profits arising from any investment of, or from any transaction in connection with, any money belonging to the municipality, including loans advanced under this Act, and h. all moneys received by or on behalf of the municipality from any other source whatsoever.</p>

## Pondicherry : Municipality - Taxation Powers and Obligations


**III. STATUS ON THE IMPLEMENTATION OF THE  
CONSTITUTION (SEVENTY FOURTH) AMENDMENT  
ACT, 1992 IN MAJOR STATES**  
**(As on December, 1996)**

Andhra Pradesh  
Bihar  
Gujarat  
Haryana  
Himachal Pradesh  
Karnataka  
Kerala  
Madhya Pradesh  
Maharashtra  
Orissa  
Punjab  
Rajasthan  
Tamil Nadu  
Uttar Pradesh  
West Bengal

## ANDHRA PRADESH

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ ARTICLES	Particulars/Implementation
243Y Finance Commission	<p>1. Whether the Finance Commission has been constituted? <u>Yes</u></p> <p>2. Has the report been finalized and submitted? <u>Not yet</u></p> <p>3. Has the Report been placed before the Legislature? <u>Does not arise</u></p> <p>4. Have the recommendations of the Finance Commission been accepted by the Government? <u>Does not arise</u></p> <p>5. Whether the Report has been accepted in full or in part? <u>Does not arise</u></p>
243ZA Elections to the Municipalities & 243T Reservation of Seats	<p>1. Has the State Election Commission been formed? <u>Yes</u></p> <p>2. Have the electoral rolls been prepared? <u>Yes</u></p> <p>3. Have the elections to the Municipalities been conducted? If yes, when? <u>For 94 Municipal Councils 5 Municipal Corporations in March, 1995</u></p> <p>4. Whether the seats have been reserved? If yes, then -</p> <ul style="list-style-type: none"> <li>(a) Total number of seats <u>2632</u></li> <li>(b) Number of seats for SC's <u>162</u></li> <li>(c) Number of seats for ST's <u>95</u></li> <li>(d) Number of seats for BC's <u>564</u></li> </ul> <p>5. (a) Number of seats for SC's (Women) <u>105</u></p> <p>(b) Number of seats for ST's (Women) <u>8</u></p> <p>(c) Number of seats for BC's (Women) <u>324</u></p> <p>6. Number of seats for Women <u>899</u></p> <p>7. Number of SC Chairpersons <u>6</u></p> <p>(a) Number of ST Chairpersons <u>1</u></p> <p>(b) Number of Women Chairpersons <u>32</u></p> <p>8. Number of seats for which elections have been held <u>2632</u></p>
243ZD Committee for District Planning	<p>1. Whether the District Planning Committees have been constituted? <u>Not yet</u></p> <p>In how many districts it has been constituted till now? <u>Does not arise</u></p>
243ZE Committee for Metropolitan Planning	<p>1. Whether the Metropolitan Planning Committees have been constituted? <u>Not Applicable</u></p> <p>In how many Metropolitan areas it has been constituted till now? <u>Does not arise</u></p>
243W Powers, authority and responsibilities of Municipalities etc.	<p>1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? <u>Not yet</u></p> <p>(a) If yes, when? <u>Not Applicable (N.A.)</u></p> <p>2. What was the executive action taken? <u>The functions related to have Schedule XII. except Fire Services (item 7) already been covered in the existing Municipalities/Municipal Corporation Acts.</u></p>

Source: NIUA/NIPFP Survey, December, 1996.

## BIHAR

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ ARTICLES	Particulars/Implementation
243Y Finance Commission	<p>1. Whether the Finance Commission has been constituted? <u>Yes</u>          2. Has the report been finalized and submitted? <u>NO</u>          3. Has the Report been placed before the Legislature? <u>NO</u>          4. Have the recommendations of the Finance Commission been accepted by the Government? <u>N.A.</u>          5. Whether the Report has been accepted in full or in part? <u>N.A.</u></p>
243ZA Elections to the Municipalities & 243T Reservation of Seats	<p>1. Has the State Election Commission been formed? <u>Yes</u>          2. Have the electoral rolls been prepared? <u>Under Process</u>          3. Have the elections to the Municipalities been conducted? If yes, when? <u>NO</u>          4. Whether the seats have been reserved? If yes, then -</p> <ul style="list-style-type: none"> <li>(a) Total number of seats -</li> <li>(b) Number of seats for SC's -</li> <li>(c) Number of seats for ST's -</li> <li>(d) Number of seats for BC's -</li> </ul> <p>5. (a) Number of seats for SC's (Women) -          (b) Number of seats for ST's (Women) -          (c) Number of seats for BC's (Women) -</p> <p>6. Number of seats for Women -</p> <p>7. Number of SC Chairpersons -          (a) Number of ST Chairpersons -          (b) Number of Women Chairpersons -</p> <p>8. Number of seats for which elections have been held -</p>
243ZD Committee for District Planning	<p>1. Whether the District Planning Committees have been constituted? <u>No</u>          In how many districts it has been constituted till now?</p>
243ZE Committee for Metropolitan Planning	<p>1. Whether the Metropolitan Planning Committees have been constituted? <u>No</u>          In how many Metropolitan areas it has been constituted till now?</p>
243W Powers, authority and responsibilities of Municipalities etc.	<p>1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? <u>No</u>          (a) If yes, when?          2. What was the executive action taken?</p>

Source: NIUA/NIPFP Survey, December, 1996.

## GUJARAT

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ ARTICLES	Particulars/Implementation
<b>243Y Finance Commission</b>	1. Whether the Finance Commission has been constituted? <u>Yes</u> 2. Has the report been finalized and submitted? <u>No</u> 3. Has the Report been placed before the Legislature? <u>No</u> 4. Have the recommendations of the Finance Commission been accepted by the Government? (Question does not arise) 5. Whether the Report has been accepted in full or in part? <u>No</u>
<b>243ZA Elections to the Municipalities &amp; 243T Reservation of Seats</b>	1. Has the State Election Commission been formed? Yes 2. Have the electoral rolls been prepared? <u>Yes</u> 3. Have the elections to the Municipalities been conducted? If yes, when? <u>1994, 1995, 1996</u> 4. Whether the seats have been reserved? If yes, then - (a) Total number of seats - <u>4473</u> (b) Number of seats for SC's - <u>316</u> (c) Number of seats for ST's - <u>159</u> (d) Number of seats for BC's - <u>475</u> 5. (a) Number of seats for SC's (Women) - <u>112</u> (b) Number of seats for ST's (Women) - <u>51</u> (c) Number of seats for BC's (Women) - <u>162</u> 6. Number of seats for Women - <u>1491</u> 7. Number of SC Chairpersons - (a) Number of ST Chairpersons - (b) Number of Women Chairpersons - 8. Number of seats for which elections have been held -
<b>243ZD Committee for District Planning</b>	1. Whether the District Planning Committees have been constituted? <u>No</u> In how many districts it has been constituted till now?
<b>243ZE Committee for Metropolitan Planning</b>	1. Whether the Metropolitan Planning Committees have been constituted? <u>No</u> In how many Metropolitan areas it has been constituted till now?
<b>243W Powers, authority and responsibilities of Municipalities etc.</b>	1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? <u>Yes</u> (a) If yes, when? <u>1964</u> 2. What was the executive action taken? As per Gujarat Act no.34 of 1964 i.e. powers are given to the municipalities

Source: NIUA/NIPFP Survey, December, 1996.

## HARYANA

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ ARTICLES	Particulars/Implementation
243Y Finance Commission	<p>1. Whether the Finance Commission has been constituted? Yes      2. Has the report been finalized and submitted? Finalised but yet to be submitted      3. Has the Report been placed before the Legislature? No      4. Have the recommendations of the Finance Commission been accepted by the Government?      5. Whether the Report has been accepted in full or in part?</p>
243ZA Elections to the Municipalities & 243T Reservation of Seats	<p>1. Has the State Election Commission been formed? Yes in July 1994      2. Have the electoral rolls been prepared? Yes except those of Municipal Council Bahadurgarh and Municipal Committees Dabwali, Piniore and Panchkula.      3. Have the elections to the Municipalities been conducted? If yes, when? Yes, General Elections in December, 1994 and Bye Elections in August 1995, December 1995, August 1996 and December 1996      4. Whether the seats have been reserved? If yes, then -      (a) Total number of seats - 1341 (Excluding seats of Municipal Council Bahadurgarh and Municipal Committees Dabwali, Piniore and Panchkula).      (b) Number of seats for SC's - 142      (c) Number of seats for ST's - N/A      (d) Number of seats for BC's - 99      5. (a) Number of seats for SC's (Women) - 87      (b) Number of seats for ST's (Women) -      (c) Number of seats for BC's (Women) -      6. Number of seats for Women - 440 (General Women 352+SC Women 87+Rural-1)      7. Number of SC Chairpersons - 16 (5 Women) (total Chairpersons - 77)      (a) Number of ST Chairpersons -      (b) Number of Women Chairpersons - 19      8. Number of seats for which elections have been held - 1353 (General Elections December 1994=1341+Bye elections August 1995=1, December 1995=3, August 1996=8)</p>
243ZD Committee for District Planning	<p>1. Whether the District Planning Committees have been constituted? No      In how many districts it has been constituted till now? _____</p>
243ZE Committee for Metropolitan Planning	<p>1. Whether the Metropolitan Planning Committees have been constituted? Not Applicable      In how many Metropolitan areas it has been constituted till now? _____</p>
243W Powers, authority and responsibilities of Municipalities etc.	<p>1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? Not yet (Act has been amended)      (a) If yes, when? _____      2. What was the executive action taken? _____</p>

Source: NIUA/NIPPP Survey, December, 1996.

## HIMACHAL PRADESH

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ ARTICLES	Particulars/Implementation
243Y Finance Commission	<p>1. Whether the Finance Commission has been constituted? <u>Yes</u>          2. Has the report been finalized and submitted? <u>Yes</u>          3. Has the Report been placed before the Legislature? <u>No</u> (under process- will be presented in the coming session)          4. Have the recommendations of the Finance Commission been accepted by the Government?          5. Whether the Report has been accepted in full or in part?</p>
243ZA Elections to the Municipalities & 243T Reservation of Seats	<p>1. Has the State Election Commission been formed? <u>Yes</u>          2. Have the electoral rolls been prepared? <u>Yes</u> except in Municipal Corporation Shimla where elections are due in May 1997          3. Have the elections to the Municipalities been conducted? If yes, when? <u>Yes</u> in December 1995 (Except in Municipal Corporation Shimla)          4. Whether the seats have been reserved? If yes, then -              (a) Total number of seats <u>404</u> (except Municipal Corporation Shimla)              (b) Number of seats for SC's <u>49</u>              (c) Number of seats for ST's <u>5</u>              (d) Number of seats for BC's <u>25</u>          5. (a) Number of seats for SC's (Women) <u>25</u>              (b) Number of seats for ST's (Women) <u>01</u>              (c) Number of seats for BC's (Women) <u>01</u>          6. Number of seats for Women <u>99</u> (excluding SC &amp; ST)          7. Number of SC Chairpersons <u>6</u>              (a) Number of ST Chairpersons <u>1</u>              (b) Number of Women Chairpersons <u>13+3 (SC)</u>          8. Number of seats for which elections have been held <u>404</u></p>
243ZD Committee for District Planning	<p>1. Whether the District Planning Committees have been constituted? <u>No</u>          In how many districts it has been constituted till now?</p>
243ZE Committee for Metropolitan Planning	<p>1. Whether the Metropolitan Planning Committees have been constituted? <u>Not Applicable</u>          In how many Metropolitan areas it has been constituted till now?</p>
243W Powers, authority and responsibilities of Municipalities etc.	<p>1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? <u>Yes</u>              (a) If yes, when? <u>30 August 1994</u>          2. What was the executive action taken?</p>

Source: NIUA/NIPFP Survey, December, 1996.

## KARNATAKA

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ ARTICLES	Particulars/Implementation												
243Y Finance Commission	<p>1. Whether the Finance Commission has been constituted? <u>Yes</u>      2. Has the report been finalized and submitted? <u>Yes</u>      3. Has the Report been placed before the Legislature? <u>To be placed</u>      4. Have the recommendations of the Finance Commission been accepted by the Government? <u>Question does not arise</u>      5. Whether the Report has been accepted in full or in part? <u>Does not arise</u></p>												
243ZA Elections to the Municipalities & 243T Reservation of Seats	<p>1. Has the State Election Commission been formed? <u>Yes</u>      2. Have the electoral rolls been prepared? <u>Yes</u>      3. Have the elections to the Municipalities been conducted? If yes, when? <u>7.1.96, 19.6.96, 27.10.96 (Except Mangalore Municipal Corporation)</u>      4. Whether the seats have been reserved? If yes, then -</p> <table> <tr> <td>(a) Total number of seats <u>4977 (1919)</u></td> </tr> <tr> <td>(b) Number of seats for SC's <u>641 (284)</u></td> </tr> <tr> <td>(c) Number of seats for ST's <u>122 (82)</u></td> </tr> <tr> <td>(d) Number of seats for BC's <u>1688(642)</u></td> </tr> <tr> <td>5. (a) Number of seats for SC's (Women) <u>284</u></td> </tr> <tr> <td>(b) Number of seats for ST's (Women) <u>82</u></td> </tr> <tr> <td>(c) Number of seats for BC's (Women) <u>642</u></td> </tr> <tr> <td>6. Number of seats for Women <u>1919</u></td> </tr> <tr> <td>7. Number of SC Chairpersons <u>48</u></td> </tr> <tr> <td>(a) Number of ST Chairpersons <u>12</u></td> </tr> <tr> <td>(b) Number of Women Chairpersons <u>138</u></td> </tr> <tr> <td>8. Number of seats for which elections have been held <u>4912</u></td> </tr> </table> <p>(Figure in brackets indicate seats reserved for women)</p>	(a) Total number of seats <u>4977 (1919)</u>	(b) Number of seats for SC's <u>641 (284)</u>	(c) Number of seats for ST's <u>122 (82)</u>	(d) Number of seats for BC's <u>1688(642)</u>	5. (a) Number of seats for SC's (Women) <u>284</u>	(b) Number of seats for ST's (Women) <u>82</u>	(c) Number of seats for BC's (Women) <u>642</u>	6. Number of seats for Women <u>1919</u>	7. Number of SC Chairpersons <u>48</u>	(a) Number of ST Chairpersons <u>12</u>	(b) Number of Women Chairpersons <u>138</u>	8. Number of seats for which elections have been held <u>4912</u>
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7. Number of SC Chairpersons <u>48</u>													
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(b) Number of Women Chairpersons <u>138</u>													
8. Number of seats for which elections have been held <u>4912</u>													
243ZD Committee for District Planning	<p>1. Whether the District Planning Committees have been constituted? <u>Not yet</u>      In how many districts it has been constituted till now? <u>Does not arise</u></p>												
243ZE Committee for Metropolitan Planning	<p>1. Whether the Metropolitan Planning Committees have been constituted? <u>Not yet</u>      In how many Metropolitan areas it has been constituted till now? <u>Not yet</u></p>												
243W Powers, authority and responsibilities of Municipalities etc.	<p>1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? <u>All the functions listed in the 12th schedule</u>      Of the constitution of India have been incorporated      (a) If yes, when?      2. What was the executive action taken?</p>												

Source: NIUA/NIPFP Survey, December, 1996.

## KERALA

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ ARTICLES	Particulars/Implementation
243Y Finance Commission	<p>1. Whether the Finance Commission has been constituted?      2. Has the report been finalized and submitted?      3. Has the Report been placed before the Legislature?      4. Have the recommendations of the Finance Commission been accepted by the Government?      5. Whether the Report has been accepted in full or in part?</p>
243ZA Elections to the Municipalities & 243T Reservation of Seats	<p>1. Has the State Election Commission been formed? Yes      2. Have the electoral rolls been prepared? Yes      3. Have the elections to the Municipalities been conducted? If yes, when? September, 1995      4. Whether the seats have been reserved? If yes, then -</p> <p>(a) Total number of seats <u>1610</u>      (b) Number of seats for SC's <u>119</u>      (c) Number of seats for ST's <u>2</u>      (d) Number of seats for BC's <u>Nil</u></p> <p>5. (a) Number of seats for SC's (Women) <u>44</u>      (b) Number of seats for ST's (Women) <u>1</u>      (c) Number of seats for BC's (Women) <u>Nil</u>      6. Number of seats for Women <u>554</u>      7. Number of SC Chairpersons <u>4</u>      (a) Number of ST Chairpersons <u>Nil</u>      (b) Number of Women Chairpersons <u>19</u>      8. Number of seats for which elections have been held <u>1610</u></p>
243ZD Committee for District Planning	<p>1. Whether the District Planning Committees have been constituted?      In how many districts it has been constituted till now?</p>
243ZE Committee for Metropolitan Planning	<p>1. Whether the Metropolitan Planning Committees have been constituted?      In how many Metropolitan areas it has been constituted till now?</p>
243ZW Powers, authority and responsibilities of Municipalities etc.	<p>1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? Not yet      (a) If yes, when? _____      2. What was the executive action taken?</p>

Source: NIPFP/NIUA Survey, December, 1996.

## MADHYA PRADESH

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ ARTICLES	Particulars/Implementation																						
<b>243Y Finance Commission</b>	<p>1. Whether the Finance Commission has been constituted? <u>Yes</u>      2. Has the report been finalized and submitted? <u>The report has been submitted to the Govt. on 20-7-96</u>      3. Has the Report been placed before the Legislature? <u>The report has not placed before Vidhan Sabha</u>      4. Have the recommendations of the Finance Commission been accepted by the Government?      5. Whether the Report has been accepted in full or in part?</p>																						
<b>243ZA Elections to the Municipalities &amp; 243T Reservation of Seats</b>	<p>1. Has the State Election Commission been formed? <u>Yes</u>      2. Have the electoral rolls been prepared? <u>Yes</u>      3. Have the elections to the Municipalities been conducted? If yes, when? <u>November - December 1994</u>      4. Whether the seats have been reserved? If yes, then -</p> <table> <tr> <td>(a) Total number of seats <u>6870</u></td> <td>Number of seats for SC's <u>923</u></td> </tr> <tr> <td>(b)</td> <td>Number of seats for ST's <u>364</u></td> </tr> <tr> <td>(c)</td> <td>Number of seats for BC's <u>1793</u></td> </tr> <tr> <td>(d)</td> <td>Number of seats for SC's (Women) <u>319</u></td> </tr> <tr> <td>(e)</td> <td>Number of seats for ST's (Women) <u>98</u></td> </tr> <tr> <td>(f)</td> <td>Number of seats for BC's (Women) <u>530</u></td> </tr> <tr> <td>6.</td> <td>Number of seats for Women <u>2292</u></td> </tr> <tr> <td>7.</td> <td>Number of SC Chairpersons -</td> </tr> <tr> <td>(a)</td> <td>Number of ST Chairpersons -</td> </tr> <tr> <td>(b)</td> <td>Number of Women Chairpersons -</td> </tr> <tr> <td>8.</td> <td>Number of seats for which elections have been held* <u>6866</u></td> </tr> </table>	(a) Total number of seats <u>6870</u>	Number of seats for SC's <u>923</u>	(b)	Number of seats for ST's <u>364</u>	(c)	Number of seats for BC's <u>1793</u>	(d)	Number of seats for SC's (Women) <u>319</u>	(e)	Number of seats for ST's (Women) <u>98</u>	(f)	Number of seats for BC's (Women) <u>530</u>	6.	Number of seats for Women <u>2292</u>	7.	Number of SC Chairpersons -	(a)	Number of ST Chairpersons -	(b)	Number of Women Chairpersons -	8.	Number of seats for which elections have been held* <u>6866</u>
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6.	Number of seats for Women <u>2292</u>																						
7.	Number of SC Chairpersons -																						
(a)	Number of ST Chairpersons -																						
(b)	Number of Women Chairpersons -																						
8.	Number of seats for which elections have been held* <u>6866</u>																						
<b>243ZD Committee for District Planning</b>	<p>1. Whether the District Planning Committees have been constituted? <u>Yes</u>      In how many districts it has been constituted till now? <u>45</u></p>																						
<b>243ZE Committee for Metropolitan Planning</b>	<p>1. Whether the Metropolitan Planning Committees have been constituted? <u>Not Applicable</u>      In how many Metropolitan areas it has been constituted till now?</p>																						
<b>243W Powers, authority and responsibilities of Municipalities etc.</b>	<p>1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? <u>Not yet</u>      (a) If yes, when? _____      2. What was the executive action taken?</p>																						

\* Elections for D4 wards could not be held for various reasons.

Source: NIUA/NIPFP Survey, December, 1996.

## MAHARASHTRA

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ ARTICLES	Particulars/Implementation
243Y Finance Commission	<p>1. Whether the Finance Commission has been constituted? <u>Yes</u></p> <p>2. Has the report been finalized and submitted? <u>No</u></p> <p>3. Has the Report been placed before the Legislature? <u>No</u></p> <p>4. Have the recommendations of the Finance Commission been accepted by the Government? (Question does not arise)</p> <p>5. Whether the Report has been accepted in full or in part? <u>Does not arise</u></p>
243ZA Elections to the Municipalities & 243T Reservation of Seats	<p>1. Has the State Election Commission been formed? <u>Yes</u></p> <p>2. Have the electoral rolls been prepared? <u>Yes</u></p> <p>3. Have the elections to the Municipalities been conducted? If yes, when? <u>Yes</u></p> <p>4. Whether the seats have been reserved? If yes, then -</p> <ul style="list-style-type: none"> <li>(a) Total number of seats <u>4584</u></li> <li>(b) Number of seats for SC's <u>489</u></li> <li>(c) Number of seats for ST's <u>136</u></li> <li>(d) Number of seats for BC's <u>1267</u></li> </ul> <p>5. (a) Number of seats for SC's (Women) <u>172</u></p> <p>(b) Number of seats for ST's (Women) <u>23</u></p> <p>(c) Number of seats for BC's (Women) <u>462</u></p> <p>6. Number of seats for Women <u>1546</u></p> <p>7. Number of SC Chairpersons <u>71</u></p> <ul style="list-style-type: none"> <li>(a) Number of ST Chairpersons <u>17</u></li> <li>(b) Number of Women Chairpersons <u>498</u></li> </ul> <p>8. Number of seats for which elections have been held <u>4561</u></p>
243ZD Committee for District Planning	<p>1. Whether the District Planning Committees have been constituted? <u>Proposed</u></p> <p>In how many districts it has been constituted till now?</p>
243ZE Committee for Metropolitan Planning	<p>1. Whether the Metropolitan Planning Committees have been constituted? <u>No</u></p> <p>In how many Metropolitan areas it has been constituted till now?</p>
243W Powers, authority and responsibilities of Municipalities etc.	<p>1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? <u>Yes</u></p> <p>(a) If yes, when? <u>6th Dec. 1994</u></p> <p>2. What was the executive action taken? <u>Govt. has amended the all municipal acts.</u></p>

Source: NIUA/NIPFP Survey, December, 1996.

## ORISSA

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ ARTICLES	Particulars/Implementation
243Y Finance Commission	<p>1. Whether the Finance Commission has been constituted? Yes (Recently)</p> <p>2. Has the report been finalized and submitted? N.A.</p> <p>3. Has the Report been placed before the Legislature? N.A.</p> <p>4. Have the recommendations of the Finance Commission been accepted by the Government? N.A.</p> <p>5. Whether the Report has been accepted in full or in part? N.A.</p>
243ZA Elections to the Municipalities & 243T Reservation of Seats	<p>1. Has the State Election Commission been formed? Yes</p> <p>2. Have the electoral rolls been prepared? Yes</p> <p>3. Have the elections to the Municipalities been conducted? If yes, when? 1995 (in 5 NAC)</p> <p>4. Whether the seats have been reserved? If yes, then - (information for 5 NAC only)</p> <ul style="list-style-type: none"> <li>(a) Total number of seats - 82</li> <li>(b) Number of seats for SC's - <u>9</u></li> <li>(c) Number of seats for ST's - <u>8</u></li> <li>(d) Number of seats for BC's - N.A.</li> </ul> <p>5. (a) Number of seats for SC's (Women) - <u>7</u></p> <p>(b) Number of seats for ST's (Women) - <u>4</u></p> <p>(c) Number of seats for BC's (Women) - N.A.</p> <p>6. Number of seats for Women - <u>17</u></p> <p>7. Number of SC Chairpersons - <u>9</u></p> <ul style="list-style-type: none"> <li>(a) Number of ST Chairpersons - <u>5</u></li> <li>(b) Number of Women Chairpersons - <u>34</u></li> </ul> <p>8. Number of seats for which elections have been held - <u>82</u></p>
243ZD Committee for District Planning	<p>1. Whether the District Planning Committees have been constituted? No</p> <p>In how many districts it has been constituted till now?</p>
243ZE Committee for Metropolitan Planning	<p>1. Whether the Metropolitan Planning Committees have been constituted? No</p> <p>In how many Metropolitan areas it has been constituted till now?</p>
243W Powers, authority and responsibilities of Municipalities etc.	<p>1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? No</p> <p>(a) If yes, when?</p> <p>2. What was the executive action taken?</p>

Source: NIUA/NIPFP Survey, December, 1996.

## PUNJAB

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ ARTICLES	Particulars/Implementation
243Y Finance Commission	<p>1. Whether the Finance Commission has been constituted? <u>Yes</u></p> <p>2. Has the report been finalized and submitted? <u>Yes</u></p> <p>3. Has the Report been placed before the Legislature? <u>Yes</u></p> <p>4. Have the recommendations of the Finance Commission been accepted by the Government? <u>Yes</u></p> <p>5. Whether the Report has been accepted in full or in part? <u>In part</u></p>
243ZA Elections to the Municipalities & 243T Reservation of Seats	<p>1. Has the State Election Commission been formed? <u>Yes</u></p> <p>2. Have the electoral rolls been prepared? <u>Yes</u> of 2 municipalities and 29 Nagar Panchayats</p> <p>3. Have the elections to the Municipalities been conducted? If yes, when? <u>Yes, in Nov./Dec. of 1994</u> of 2 Municipal and 29 Nagar Panchayats.</p> <p>4. Whether the seats have been reserved? If yes, then -</p> <p>(a) Total number of seats <u>2,197</u> (of 3 Municipal Corporations, 97 Municipal Councils and 33 Nagar Panchayats)</p> <p>(b) Number of seats for SC's <u>523</u></p> <p>(c) Number of seats for ST's <u>N/A</u></p> <p>(d) Number of seats for BC's <u>136</u></p> <p>5. (a) Number of seats for SC's (Women) <u>172</u></p> <p>(b) Number of seats for ST's (Women) <u>—</u></p> <p>(c) Number of seats for BC's (Women) <u>—</u></p> <p>6. Number of seats for Women <u>786</u></p> <p>7. Number of SC Chairpersons <u>01</u></p> <p>(a) Number of ST Chairpersons <u>—</u></p> <p>(b) Number of Women Chairpersons <u>01</u></p> <p>8. Number of seats for which elections have been held <u>389</u> (2 Municipal Councils-class I and 29 Nagar Panchayats)</p>
243ZD Committee for District Planning	<p>1. Whether the District Planning Committees have been constituted? <u>No</u></p> <p>In how many districts it has been constituted till now? _____</p>
243ZE Committee for Metropolitan Planning	<p>1. Whether the Metropolitan Planning Committees have been constituted? <u>Not Applicable</u></p> <p>In how many Metropolitan areas it has been constituted till now? _____</p>
243W Powers, authority and responsibilities of Municipalities etc.	<p>1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? Not, but provision for doing so has been made in Punjab Municipal Act, 1911, through municipal Amendment Act, 1994.</p> <p>(a) If yes, when? _____</p> <p>2. What was the executive action taken? _____</p>

Source: NIPFP Survey, December, 1996.

## RAJASTHAN

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ ARTICLES	Particulars/Implementation											
243Y Finance Commission •	<p>1. Whether the Finance Commission has been constituted? <u>Yes</u>          2. Has the report been finalized and submitted? <u>Yes</u>          3. Has the Report been placed before the Legislature? <u>Yes</u>          4. Have the recommendations of the Finance Commission been accepted by the Government? <u>Yes</u>          5. Whether the Report has been accepted in full or in part? <u>Full</u></p>											
243ZA Elections to the Municipalities & 243T Reservation of Seats	<p>1. Has the State Election Commission been formed? <u>Yes</u>          2. Have the electoral rolls been prepared? <u>Yes</u>          3. Have the elections to the Municipalities been conducted? If yes, when? <u>27.11.94, 27.8.95 and 17.12.95 (Bharatpur District)</u>          4. Whether the seats have been reserved? If yes, then -</p> <table> <tr> <td>(a) Total number of seats - <u>4394</u></td> </tr> <tr> <td>(b) Number of seats for SC's - <u>709</u></td> </tr> <tr> <td>(c) Number of seats for ST's - <u>95</u></td> </tr> <tr> <td>(d) Number of seats for BC's - <u>665</u></td> </tr> <tr> <td>5. (a) Number of seats for SC's (Women) - <u>235</u></td> </tr> <tr> <td>(b) Number of seats for ST's (Women) - <u>24</u></td> </tr> <tr> <td>(c) Number of seats for BC's (Women) - <u>232</u></td> </tr> <tr> <td>6. Number of seats for Women - <u>1478</u></td> </tr> <tr> <td>7. Number of SC Chairpersons - <u>27</u></td> </tr> <tr> <td>(a) Number of ST Chairpersons - <u>5</u> (4 women men1)          (b) Number of Women Chairpersons - <u>61</u></td> </tr> <tr> <td>8. Number of seats for which elections have been held - <u>4384</u></td> </tr> </table>	(a) Total number of seats - <u>4394</u>	(b) Number of seats for SC's - <u>709</u>	(c) Number of seats for ST's - <u>95</u>	(d) Number of seats for BC's - <u>665</u>	5. (a) Number of seats for SC's (Women) - <u>235</u>	(b) Number of seats for ST's (Women) - <u>24</u>	(c) Number of seats for BC's (Women) - <u>232</u>	6. Number of seats for Women - <u>1478</u>	7. Number of SC Chairpersons - <u>27</u>	(a) Number of ST Chairpersons - <u>5</u> (4 women men1) (b) Number of Women Chairpersons - <u>61</u>	8. Number of seats for which elections have been held - <u>4384</u>
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(b) Number of seats for SC's - <u>709</u>												
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5. (a) Number of seats for SC's (Women) - <u>235</u>												
(b) Number of seats for ST's (Women) - <u>24</u>												
(c) Number of seats for BC's (Women) - <u>232</u>												
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7. Number of SC Chairpersons - <u>27</u>												
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8. Number of seats for which elections have been held - <u>4384</u>												
243ZD Committee for District Planning	<p>1. Whether the District Planning Committees have been constituted? <u>Yes</u>          In how many districts it has been constituted till now? <u>31</u></p>											
243ZE Committee for Metropolitan Planning	<p>1. Whether the Metropolitan Planning Committees have been constituted? <u>No</u>          In how many Metropolitan areas it has been constituted till now?</p>											
243W Powers, authority and responsibilities of Municipalities etc.	<p>1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? <u>Yes</u>          (a) If yes, when? <u>13 June, 1996</u>          2. What was the executive action taken? <u>Decentralization of power for sanction the work at the lower level</u></p>											

Source: NIUA/NIPFP Survey, December, 1996.

## TAMIL NADU

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ ARTICLES	Particulars/Implementation																																																				
<b>243Y Finance Commission</b>	<p>1. Whether the Finance Commission has been constituted? <u>Yes</u></p> <p>2. Has the report been finalized and submitted? <u>No</u></p> <p>3. Has the Report been placed before the Legislature? <u>To be placed</u></p> <p>4. Have the recommendations of the Finance Commission been accepted by the Government? <u>To be finalised</u></p> <p>5. Whether the Report has been accepted in full or in part? <u>No</u></p>																																																				
<b>243ZA Elections to the Municipalities &amp; 243T Reservation of Seats</b>	<p>1. Has the State Election Commission been formed? <u>Yes</u></p> <p>2. Have the electoral rolls been prepared? <u>Yes</u></p> <p>3. Have the elections to the Municipalities been conducted? If yes, when? <u>Yes, 9th &amp; 12th of Oct 96</u></p> <p>4. Whether the seats have been reserved? If yes, then -</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Municipalities</th> <th style="text-align: center;">Town Panchayats</th> <th style="text-align: center;">Corporations</th> </tr> </thead> <tbody> <tr> <td>(a) Total number of seats</td> <td style="text-align: center;"><u>3392</u></td> <td style="text-align: center;"><u>10173</u></td> <td style="text-align: center;"><u>474</u></td> </tr> <tr> <td>(b) Number of seats for SC's</td> <td style="text-align: center;"><u>388</u></td> <td style="text-align: center;"><u>1731</u></td> <td style="text-align: center;"><u>56</u></td> </tr> <tr> <td>(c) Number of seats for ST's</td> <td style="text-align: center;"><u>-</u></td> <td style="text-align: center;"><u>43</u></td> <td style="text-align: center;"><u>-</u></td> </tr> <tr> <td>(d) Number of seats for BC's</td> <td style="text-align: center;"><u>-</u></td> <td style="text-align: center;"><u>Not Reserved</u></td> <td style="text-align: center;"><u>-</u></td> </tr> <tr> <td>5. (a) Number of seats for SC's (Women)</td> <td style="text-align: center;"><u>160</u></td> <td style="text-align: center;"><u>823</u></td> <td style="text-align: center;"><u>19</u></td> </tr> <tr> <td>(b) Number of seats for ST's (Women)</td> <td style="text-align: center;"><u>Nil</u></td> <td style="text-align: center;"><u>32</u></td> <td style="text-align: center;"><u>Nil</u></td> </tr> <tr> <td>(c) Number of seats for BC's (Women)</td> <td style="text-align: center;"><u>-</u></td> <td style="text-align: center;"><u>Not Reserved</u></td> <td style="text-align: center;"><u>-</u></td> </tr> <tr> <td>6. Number of seats for Women</td> <td style="text-align: center;"><u>1121</u></td> <td style="text-align: center;"><u>3391</u></td> <td style="text-align: center;"><u>159</u></td> </tr> <tr> <td>7. Number of SC Chairpersons</td> <td style="text-align: center;"><u>6</u></td> <td style="text-align: center;"><u>Nil</u></td> <td style="text-align: center;"><u>5</u></td> </tr> <tr> <td>(a) Number of ST Chairpersons</td> <td style="text-align: center;"><u>35</u></td> <td style="text-align: center;"><u>Nil</u></td> <td style="text-align: center;"><u>3112</u></td> </tr> <tr> <td>(b) Number of Women Chairpersons</td> <td style="text-align: center;"><u>-</u></td> <td style="text-align: center;"><u>102</u></td> <td style="text-align: center;"><u>634</u></td> </tr> <tr> <td>8. Number of seats for which elections have been held</td> <td style="text-align: center;"><u>3389</u></td> <td style="text-align: center;"><u>10149</u></td> <td style="text-align: center;"><u>474</u></td> </tr> </tbody> </table>		Municipalities	Town Panchayats	Corporations	(a) Total number of seats	<u>3392</u>	<u>10173</u>	<u>474</u>	(b) Number of seats for SC's	<u>388</u>	<u>1731</u>	<u>56</u>	(c) Number of seats for ST's	<u>-</u>	<u>43</u>	<u>-</u>	(d) Number of seats for BC's	<u>-</u>	<u>Not Reserved</u>	<u>-</u>	5. (a) Number of seats for SC's (Women)	<u>160</u>	<u>823</u>	<u>19</u>	(b) Number of seats for ST's (Women)	<u>Nil</u>	<u>32</u>	<u>Nil</u>	(c) Number of seats for BC's (Women)	<u>-</u>	<u>Not Reserved</u>	<u>-</u>	6. Number of seats for Women	<u>1121</u>	<u>3391</u>	<u>159</u>	7. Number of SC Chairpersons	<u>6</u>	<u>Nil</u>	<u>5</u>	(a) Number of ST Chairpersons	<u>35</u>	<u>Nil</u>	<u>3112</u>	(b) Number of Women Chairpersons	<u>-</u>	<u>102</u>	<u>634</u>	8. Number of seats for which elections have been held	<u>3389</u>	<u>10149</u>	<u>474</u>
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<b>243ZD Committee for District Planning</b>	<p>1. Whether the District Planning Committees have been constituted? <u>Under consideration.</u> The District Collectors are proposed to be nominated as Chairman of District Planning Committees. In how many districts it has been constituted till now? <u>Does not arises</u></p>																																																				
<b>243ZE Committee for Metropolitan Planning</b>	<p>1. Whether the Metropolitan Planning Committees have been constituted? At present there is an enabling provision in the Chennai Corporation Act. It is proposed to delete it from that Act, and include provision for Metropolitan Planning Committee under the Tamil Nadu Town &amp; Country Planning Act. 1971 In how many Metropolitan areas it has been constituted till now?</p>																																																				
<b>243W Powers, authority and responsibilities of Municipalities etc.</b>	<p>1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? <u>Under Consideration</u> (a) If yes, when? <u>1964</u></p> <p>2. What was the executive action taken? All the 18 functions listed out in the Schedule to be Constitution of India have been engaged to suggest the nature of devolution of powers and functions to the urban local bodies. Its report is awaited.</p>																																																				

Source: NIUA/NIPFP Survey, December, 1996.

## UTTAR PRADESH

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ARTICLES	Particulars/Implementation
243Y Finance Commission	<p>1. Whether the Finance Commission has been constituted? Yes, in April, 1994          2. Has the report been finalized and submitted? <u>Interim Report submitted in Dec. 1995 &amp; Final Report is being submitted in Dec. 1996.</u>          3. Has the Report been placed before the Legislature? Not yet          4. Have the recommendations of the Finance Commission been accepted by the Government? The State being under President's Rule, recommendations are awaiting the installation of popular Government.          5. Whether the Report has been accepted in full or in part? Question does not arise at this stage.</p>
243ZA Elections to the Municipalities & 243T Reservation of Seats	<p>1. Has the State Election Commission been formed? Yes          2. Have the electoral rolls been prepared? Yes          3. Have the elections to the Municipalities been conducted? If yes, when? December, 1995          4. Whether the seats have been reserved? If yes, then -</p> <ul style="list-style-type: none"> <li>(a) Total number of seats - <u>11702</u></li> <li>(b) Number of seats for SC's - <u>738</u></li> <li>(c) Number of seats for ST's - <u>5</u></li> <li>(d) Number of seats for BC's - <u>1753</u></li> </ul> <p>5. (a) Number of seats for SC's (Women) - <u>775</u>          (b) Number of seats for ST's (Women) - <u>9</u>          (c) Number of seats for BC's (Women) - <u>1208</u>          Number of seats for Women - <u>2279</u></p> <p>6. Number of SC Chairpersons - <u>87</u>          (a) Number of ST Chairpersons - <u>0</u>          (b) Number of Women Chairpersons - <u>252</u></p> <p>8. Number of seats for which elections have been held - <u>11702</u></p>
243ZD Committee for District Planning	<p>1. Whether the District Planning Committees have been constituted? Rules finalised, notification yet to be issued          In how many districts it has been constituted till now? _____</p>
243ZE Committee for Metropolitan Planning	<p>1. Whether the Metropolitan Planning Committees have been constituted? Under Active Consideration          In how many Metropolitan areas it has been constituted till now? _____</p>
243W Powers, authority and responsibilities of Municipalities etc.	<p>1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? Functions already assigned prior to Constitutional Amendment have been continued &amp; no further transfer of functions has taken place.          (a) If yes, when?          2. What was the executive action taken? _____</p>

Source: NIUA/NIPFP Survey, December, 1996.

## WEST BENGAL

### Present Status on the Implementation of Constitution (74th) Amendment Act, 1992

PROVISIONS/ ARTICLES	Particulars/Implementation								
243Y Finance Commission	<p>1. Whether the Finance Commission has been constituted? <u>Yes</u></p> <p>2. Has the report been finalized and submitted? <u>Yes</u></p> <p>3. Has the Report been placed before the Legislature? <u>Yes</u></p> <p>4. Have the recommendations of the Finance Commission been accepted by the Government? <u>Yes</u></p> <p>5. Whether the Report has been accepted in full or in part? <u>Full</u></p>								
243ZA Elections to the Municipalities & 243T Reservation of Seats	<p>1. Has the State Election Commission been formed? <u>Yes</u></p> <p>2. Have the electoral rolls been prepared? <u>Yes</u></p> <p>3. Have the elections to the Municipalities been conducted? If yes, when? <u>1995 and 1996</u></p> <p>4. Whether the seats have been reserved? If yes, then -</p> <table> <tr> <td>(a)</td> <td>Total number of seats <u>2650</u></td> </tr> <tr> <td>(b)</td> <td>Number of seats for SC's <u>288</u></td> </tr> <tr> <td>(c)</td> <td>Number of seats for ST's <u>9</u></td> </tr> <tr> <td>(d)</td> <td>Number of seats for BC's <u>Nil</u></td> </tr> </table> <p>5. (a) Number of seats for SC's (Women) <u>121</u></p> <p>(b) Number of seats for ST's (Women) <u>8</u></p> <p>(c) Number of seats for BC's (Women) <u>Nil</u></p> <p>6. Number of seats for Women <u>502</u></p> <p>7. Number of SC Chairpersons <u>No reservation for chairpersons</u></p> <p>(a) Number of ST Chairpersons <u>-</u></p> <p>(b) Number of Women Chairpersons <u>-</u></p> <p>8. Number of seats for which elections have been held <u>1794</u></p>	(a)	Total number of seats <u>2650</u>	(b)	Number of seats for SC's <u>288</u>	(c)	Number of seats for ST's <u>9</u>	(d)	Number of seats for BC's <u>Nil</u>
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(c)	Number of seats for ST's <u>9</u>								
(d)	Number of seats for BC's <u>Nil</u>								
243ZD Committee for District Planning	<p>1. Whether the District Planning Committees have been constituted? <u>Yes</u></p> <p>In how many districts it has been constituted till now? <u>17</u></p>								
243ZE Committee for Metropolitan Planning	<p>1. Whether the Metropolitan Planning Committees have been constituted? <u>Yes</u></p> <p>In how many Metropolitan areas it has been constituted till now? <u>1</u></p>								
243W Powers, authority and responsibilities of Municipalities etc.	<p>1. Have the notification regarding the transfer of powers, authority and responsibilities to the Municipalities been given? <u>Yes</u></p> <p>(a) If yes, when? <u>1994</u></p> <p>2. What was the executive action taken?</p>								

Source: NIUA/NIPFP Survey, December, 1996.

## APPENDIX

**CONSTITUTION (SEVENTY FOURTH) AMENDMENT ACT,  
1992 ON MUNICIPALITIES**

THE CONSTITUTION (SEVENTY-FOURTH) AMENDMENT  
ACT, 1992

AN ACT

*further to amend the Constitution of India*

Be it enacted by Parliament in the Forty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Constitution (Seventy-fourth) Amendment Act, 1992.

Short title and  
commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. After Part IX of the Constitution, the following Part shall be inserted, namely:—

Insertion of  
new Part IXA.

'PART IXA

THE MUNICIPALITIES

243P. In this Part, unless the context otherwise requires,—

Definitions.

(a) "Committee" means a Committee constituted under article 243S;

(b) "district" means a district in a State;

(c) "Metropolitan area" means an area having a population of ten lakhs or more comprised in one or more districts and consisting of two or more Municipalities or Panchayats or other contiguous areas, specified by the Governor by public notification to be a Metropolitan area for the purposes of this Part;

(d) "Municipal area" means the territorial area of a Municipality as is notified by the Governor;

(e) "Municipality" means an institution of self-government constituted under article 243Q;

(f) "Panchayat" means a Panchayat constituted under article 243B;

(g) "population" means the population as ascertained at the last preceding census of which the relevant figures have been published.

243Q. (1) There shall be constituted in every State,—

Constitution of  
Municipalities.

(a) a Nagar Panchayat (by whatever name called) for a transitional area, that is to say, an area in transition from a rural area to an urban area;

(b) a Municipal Council for a smaller urban area; and

(c) a Municipal Corporation for a larger urban area,

in accordance with the provisions of this Part:

Provided that a Municipality under this clause may not be constituted in such urban area or part thereof as the Governor may, having regard to the size of the area and the municipal services being provided or proposed to be provided by an industrial established in that area and such other factors as he may deem fit, by public notification, specify to be an industrial township.

(2) In this article, "a transitional area" "a smaller urban area" or "a larger urban area" means such area as the Governor may, having regard to the population of the area, the density of the population therein, the revenue generated for local administration, the percentage of employment in non-agricultural activities, the economic importance or such other factors as he may deem fit, specify by public notification for the purposes of this Part.

**Composition of Municipalities.**

243R. (1) Save as provided in clause (2), all the seats in a Municipality shall be filled by persons chosen by direct election from the territorial constituencies in the Municipal area and for this purpose each Municipal area shall be divided into territorial constituencies to be known as wards.

(2) The Legislature of a State may, by law, provide,—

(a) for the representation in a Municipality of—

(i) persons having special knowledge or experience in Municipal administration;

(ii) the members of the House of the People and the members of the Legislative Assembly of the State representing constituencies which comprise wholly or partly the Municipal area;

(iii) the members of the Council of States and the members of the Legislative Council of the State registered as electors within the Municipal area;

(iv) the Chairpersons of the Committees constituted under clause (5) of article 243S;

Provided that the persons referred to in paragraph (i) shall not have the right to vote in the meetings of the Municipality;

(b) the manner of election of the Chairperson of a Municipality.

243S. (1) There shall be constituted Wards Committees, consisting of one or more wards, within the territorial area of a Municipality having a population of three lakhs or more.

Constitution  
and compo-  
sition of Wards  
Committees,  
etc.

(2) The Legislature of a State may, by law, make provision with respect to—

(a) the composition and the territorial area of a Wards Committee;

(b) the manner in which the seats in a Wards Committee shall be filled.

(3) A member of a Municipality representing a ward within the territorial area of the Wards Committee shall be a member of that Committee.

(4) Where a Wards Committee consists of—

(a) one ward, the member representing that ward in the Municipality; or

(b) two or more wards, one of the members representing such wards in the Municipality elected by the Members of the Wards Committee,

shall be the Chairperson of that Committee.

(5) Nothing in this article shall be deemed to prevent the Legislature of a State from making any provision for the constitution of Committees in addition to the Wards Committees.

243T. (1) Seats shall be reserved for the Scheduled Castes and the Scheduled Tribes in every Municipality and the number of seats so reserved shall bear, as nearly as may be, the same proportion to the total number of seats to be filled by direct election in that Municipality as the population of the Scheduled Castes in the Municipal area or of the Scheduled Tribes in the Municipal area bears to the total population of that area and such seats may be allotted by rotation to different constituencies in a Municipality.

Reservation of  
seats.

(2) Not less than one-third of the total number of seats reserved under clause (1) shall be reserved for women belonging to the Scheduled Castes or, as the case may be, the Scheduled Tribes.

(3) Not less than one-third (including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes) of the total number of seats to be filled by direct election in every Municipality shall be reserved for women and such seats may be allotted by rotation to different constituencies in a Municipality.

(4) The office of Chairpersons in the Municipalities shall be reserved for the Scheduled Castes, the Scheduled Tribes and women in such manner as the Legislature of a State may, by law, provide

(5) The reservation of seats under clauses (1) and (2) and the reservation of office of Chairpersons (other than the reservation for women) under clause (4) shall cease to have effect on the expiration of the period specified in article 334.

(6) Nothing in this Part shall prevent the Legislature of a State from making any provision for reservation of seats in any Municipality or office of Chairpersons in the Municipalities in favour of backward class of citizens.

**Duration of Municipalities, etc.**

243U. (1) Every Municipality, unless sooner dissolved under any law for the time being in force, shall continue for five years from the date appointed for its first meeting and no longer:

Provided that a Municipality shall be given a reasonable opportunity of being heard before its dissolution.

(2) No amendment of any law for the time being in force shall have the effect of causing dissolution of a Municipality at any level, which is functioning immediately before such amendment, till the expiration of its duration specified in clause (1).

(3) An election to constitute a Municipality shall be completed,—

(a) before the expiry of its duration specified in clause (1);

(b) before the expiration of a period of six months for the date of its dissolution:

Provided that where the remainder of the period for which the dissolved Municipality would have continued is less than six months, it shall not be necessary to hold any election under this clause for constituting the Municipality for such period.

(4) A Municipality constituted upon the dissolution of Municipality before the expiration of its duration shall continue only for the remainder of the period for which the dissolved Municipality would have continued under clause (1) had it not been so dissolved.

**Disqualification for membership.**

243V. (1) A person shall be disqualified for being chosen as, and for being, a member of a Municipality—

(a) if he is so disqualified by or under any law for the time being in force for the purposes of elections to the Legislature of the State concerned;

Provided that no person shall be disqualified on the ground that he is less than twenty-five years of age, if he has attained the age of twenty-one years;

(b) if he is so disqualified by or under any law made by the Legislature of the State.

(2) If any question arises as to whether a member of a Municipality has become subject to any of the disqualifications mentioned in clause (1), the question shall be referred for the decision of such authority and in such manner as the Legislature of a State may, by law, provide.

243W. Subject to the provisions of this Constitution, the Legislature of State may, by law, endow—

Powers authority and responsibilities of Municipalities, etc.

(a) The Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provision for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to—

(i) the preparation of plans for economic development and social justice;

(ii) the performance of functions and the implementation of schemes as may be entrusted to them including those in relation to the matter listed in the Twelfth Schedule;

(b) the Committees with such powers and authority as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule.

243X. The Legislature of a State may, by law—

Power to impose taxes by, and Funds of, the Municipalities.

(a) authorise a Municipality to levy, collect and appropriate such taxes, duties tolls and fees in accordance with such procedure and subject to such limits;

(b) assign to a Municipality such taxes, duties, tolls and fees levied and collected by the State Government for such purposes and subject to such conditions and limits;

(c) provide for making such grants-in-aid to the Municipalities from the Consolidated Fund of the State; and

(d) provide for constitution of such Funds for crediting all moneys received, respectively, by or on behalf of the Municipalities and also for the withdrawal of such moneys therefrom,

as may be specified in the law.

**Finance Commission.** 243Y. (1) The Finance Commission constituted under article 243-I shall also review the financial position of the Municipalities and make recommendations to the Governor as to—

(a) the principles which should govern—

(i) the distribution between the State and the Municipalities of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under this Part and the allocation between the Municipalities at all levels of their respective shares of such proceeds;

(ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Municipalities;

(iii) the grants-in-aid to the Municipalities from the Consolidated Fund of the State;

(b) the measures needed to improve the financial position of the Municipalities;

(c) any other matter referred to the Finance Commission by the Governor in the interests of sound finance of the Municipalities.

(2) The Governor shall cause every recommendation made by the Commission under this article together with an explanatory memorandum as to the action taken thereon to be laid before the Legislature of the State.

**Audit of accounts of Municipalities.** 243Z. The Legislature of a State may, by law, make provisions with respect to the maintenance of accounts by the Municipalities and the audit of such accounts.

**Elections to the Municipalities.** 243ZA. (1) The superintendence, direction and control of the preparation of electoral rolls for, and the conduct of, all elections to the Municipalities shall be vested in the State Election Commission referred to in article 243K.

(2) Subject to the provisions of this Constitution, the Legislature of a State may, by law, make provision with respect to all matters relating to or in connection with, elections to the Municipalities.

**Application to Union Territories.** 243ZB. The provisions of this Part shall apply to the Union territories and shall, in their application to a Union territory, have effect as if the references to the Governor of a State were

references to the Administrator of the Union territory appointed under article 239 and references to the Legislature or the Legislative Assembly of a State were references in relation to a Union territory having a Legislative Assembly, to that Legislative Assembly.

Provided that the President may, by public notification, direct that the provisions of this Part shall apply to any Union territory or part thereof subject to such exceptions and modifications as he may specify in the notification.

243ZC. (1) Nothing in this Part shall apply to the Scheduled Areas referred to in clause (1), and the tribal areas referred to in clause (2), of article 244.

Part not to apply to certain areas.

(2) Nothing in this Part shall be construed to affect the functions and powers of the Darjeeling Gorkha Hill Council constituted under any law for the time being in force for the hill areas of the district of Darjeeling in the State of West Bengal.

(3) Notwithstanding anything in this Constitution, Parliament may, by law, extend the provisions of this Part to the Scheduled Areas and the tribal areas referred to in clause (1) subject to such exceptions and modifications as may be specified in such law, and no such law shall be deemed to be an amendment of this Constitution for the purposes of article 368.

243ZD. (1) There shall be constituted in every State at the district level a District Planning Committee to consolidate the plans prepared by the Panchayats and the Municipalities in the district and to prepare a draft development plan for the district as a whole.

Committee for district planning.

(2) The Legislature of a State may, by law, make provision with respect to—

(a) the composition of the District Planning Committees;

(b) the manner in which the seats in such Committees shall be filled:

Provided that not less than four-fifths of the total number of members of such Committee shall be elected by, and from amongst, the elected members of the Panchayat at the district level and of the Municipalities in the district in proportion to the ratio between the population of the rural areas and of the urban areas in the district;

(c) the functions relating to district planning which may be assigned to such Committees;

(d) the manner in which the Chairpersons of such Committees shall be chosen.

(3) Every District Planning Committee shall, in preparing the draft development plan,—

(a) have regard to—

(i) matters of common interest between the Panchayats and the Municipalities including spatial planning, sharing of water and other physical and natural resources, the integrated development of infrastructure and environmental conservation;

(ii) the extent and type of available resources whether financial or otherwise;

(b) consult such institutions and organisations as the Governor may, by order, specify.

(4) The Chairperson of every District Planning Committee shall forward the development plan, as recommended by such Committee, to the Government of the State.

Committee for  
Metropolitan  
planning.

243ZE. (1) There shall be constituted in every Metropolitan area a Metropolitan Planning Committee to prepare a draft development plan for the Metropolitan area as a whole.

(2) The Legislature of a State may, by law, make provision with respect to—

(a) the composition of the Metropolitan Planning Committees;

(b) the manner in which the seats in such Committees shall be filled:

Provided that not less than two-thirds of the members of such Committee shall be elected by, and from amongst, the elected members of the Municipalities and Chairpersons of the Panchayats in the Metropolitan area in proportion to the ratio between the population of the Municipalities and of the Panchayats in that area;

(c) the representation in such Committees of the Government of India and the Government of the State and of such organisations and institutions as may be deemed necessary for carrying out of functions assigned to such Committees;

(d) the functions relating to planning and coordination for the Metropolitan area which may be assigned to such Committees;

(e) the manner in which the Chairpersons of such Committees shall be chosen.

(3) Every Metropolitan Planning Committee shall, in preparing the draft development plan,—

(a) have regard to—

(i) the plans prepared by the Municipalities and the Panchayats in the Metropolitan area;

(ii) matters of common interest between the Municipalities and the Panchayats, including co-ordinated spatial planning of the area, sharing of water and other physical and natural resources, the integrated development of infrastructure and environmental conservation;

(iii) the overall objectives and priorities set by the Government of India and the Government of the State;

(iv) the extent and nature of investments likely to be made in Metropolitan area by agencies of the Government of India and of the Government of the State and other available resources whether financial or otherwise;

(b) consult such institutions and organisations as the Governor may, by order, specify.

(4) The Chairperson of every Metropolitan Planning Committee shall forward the development plan, as recommended by such Committee, to the Government of the State.

243ZF. Notwithstanding anything in this Part, any provision of any law relating to Municipalities in force in a State immediately before the commencement of the Constitution (Seventy-fourth Amendment) Act, 1992, which is inconsistent with the provisions of this Part, shall continue to be in force until amended or repealed by a competent Legislature or other competent authority or until the expiration of one year from such commencement, whichever is earlier:

Provided that all the Municipalities existing immediately such commencement shall continue till the expiration of duration, unless sooner dissolved by a resolution passed to that effect by the Legislative Assembly of that State or, in the case of a State having a Legislative Council, by each House of the Legislature of that State.

Continuance of  
existing laws  
and Municipali-  
ties.

243ZG. Notwithstanding anything in this Constitution.—

(a) the validity of any law relating to the delimitation of constituencies or the allotment of seats to such constituencies, made or purporting to be made under article 243ZA shall not be called in question in any court;

(b) no election to any Municipality shall be called in question except by an election petition presented to such authority and in such manner as is provided for by or under any law made by the Legislature of a State;

Bar to Interfer-  
ence by courts  
in electoral  
matters.

**Amendment of  
article 280.**

3. In clause (3) of article 280 of the Constitution, sub-clause (c) shall be lettered as sub-clause (d) and before sub-clause (d) as so relettered, the following sub-clause shall be inserted, namely:—

“(c) the measures needed to augment the Consolidated Fund of a State to supplement the resources of the Municipalities in the State on the basis of the recommendations made by the Finance Commission of the State;”.

**Addition of  
Twelfth  
Schedule.**

4. After the Eleventh Schedule to the Constitution, the following Schedule shall be added, namely:—

#### **“TWELFTH SCHEDULE**

(Article 243W)

1. Urban planning including town planning.
2. Regulation of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
6. Public health, sanitation conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and upgradation.
11. Urban poverty alleviation.
12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
14. Burials and burial grounds; cremations, cremation grounds and electric crematoriums.
15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
17. Public amenities including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughter houses and tanneries.”

**EXTRACT OF ARTICLE 243 I & 243 K FROM CLAUSE 2 OF  
THE CONSTITUTION (73RD) AMENDMENT ACT, 1992  
WHICH ARE REFERRED TO IN THE CONSTITUTION  
(74TH)AMENDMENT ACT, 1992**

243-I. (1) The Governor of a State shall, as soon as may be within one year from the commencement of the Constitution (Seventy-third Amendment) Act, 1992, and thereafter at the expiration of every fifth year, constitute a Finance Commission to review the financial position of the Panchayats and to make recommendations to the Governor as to—

Constitution of  
Finance Com-  
mission to re-  
view financial  
position.

(a) the principles which should govern—

(i) the distribution between the State and the Panchayats of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under this Part and the allocation between the Panchayats at all levels of their respective shares of such proceeds;

(ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Panchayats;

(iii) the grants-in-aid to the Panchayats from the Consolidated Fund of the State;

(b) the measures needed to improve the financial position of the Panchayats;

(c) any other matter referred to the Finance Commission by the Governor in the interests of sound finance of the Panchayats.

(2) The Legislature of a State may, by law, provide for the composition of the Commission, the qualifications which shall be requisite for appointment as members thereof and the manner in which they shall be selected.

(3) The Commission shall determine their procedure and shall have such powers in the performance of their functions as the Legislature of the State may, by law, confer on them.

(4) The Governor shall cause every recommendation made by the Commission under this article together with an explanatory memorandum as to the action taken thereon to be laid before the Legislature of the State.

243K (1) The Superintendence, direction and control of the preparation of electoral rolls for, and the conduct of, all elections to the Panchayats shall be vested in a State Election Commission consisting of a State Election Commissioner to be appointed by the Governor.

Elections to  
the Pan-  
chayats.

(2) Subject to the provisions of any law made by the Legislature of a State, the conditions of service and tenure of office of the State Election Commissioner shall be such as the Governor may by rule determine:

Provided that the State Election Commissioner shall not be removed from his office except in like manner and on the like grounds as Judge of a High Court and the conditions of service of the State Election Commissioner shall not be varied to his disadvantage after his appointment.

(3) The Governor of a State shall, when so requested by the State Election Commission, make available to the State Election Commission such staff as may be necessary for the discharge of the functions conferred on the State Election Commission by Clause (1).

(4) Subject to the provisions of this Constitution, the Legislature of a State may, by law, make provision with respect to all matters relating to, or in connection with elections to the Panchayats.

## **ABBRIVIATIONS**

MLA	-	Member of Legislative Assembly
MP	-	Member of House of People
MLC	-	Member of Council of States and Member of Legislative Council
SC	-	Scheduled Caste
ST	-	Scheduled Tribe
BC	-	Backward Class
NP	-	Nagar Panchayat
TP	-	Town Panchayat
NAC	-	Notified Area Council
EO	-	Executive Officer
Z.P	-	Zila Parishad