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SPECIAL NOTES **(JOB RELATED QUESTIONS)**

FOR

MC-EXAM **LOCAL BODIES PUNJAB**

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SYLLABUS OF PUNJAB MUNICIPAL

EXAM

(JOB RELATED QUESTIONS)

- | | |
|--|----------|
| 1. HISTORY AND CULTURE OF PUNJAB | 5 MARKS |
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| ii) PUNJAB MUNICIPAL ACCOUNT CODE 1930 | |
| iii) PUNJAB MUNICIPAL CORPORATION ACT 1976 | |

CULTURE OF PUNJAB

- Punjabi culture is one of the oldest and richest cultures of the world. The dance style of Punjab has more flavour with its Bhangra, Gidha, Kikli and Sammi.

GURMUKHI SCRIPT

- Gurmukhi is the name of the script used in writing Punjabi. The name 'Gurmukhi' is derived from an old Punjabi term 'Guru Mukhi' literally means 'from the mouth of the Guru'.
- The Origin of the script is attributed to Guru Angad Dev Ji.
- The Gurmukhi syllabary, has total 35 alphabets (including 32 consonants and 3 vowels) begins with **ੳ** and **ਅ** ends with **ੜ**
- Six new alphabets have lately been introduced with dot at the bottom of consonants to represent borrowed sounds such as s, kh, gh, z and f. In addition it has 3 consonant symbols (bindi, tippi and adhak) and 3 conjunctions (rara, vava and haha).

PUNJABI LANGUAGE

- Punjabi is the language of Punjab. It was introduced as an official language of the state on 13 April, 1968, under the Punjab Official Language Act, 1967. Punjabi has three dialects (namely Eastern Punjabi, Western Punjabi and Pahari or Dogri Punjabi)
- Eastern Punjabi is the language of Indian Punjabi, which has four given below sub-dialects:
 1. Majhi
 2. Malvai
 3. Doabi
 4. Puadhi

LITERATURE OF PUNJAB

Shaikh Farid (Baba Farid) (1173-1256 AD)

- He was born at Kothewal (near Multan) in 1173 AD).
- Shaikh Farid was the disciple of Khwaja Qutubuddin Bakhtiyar Kaki, who himself was a disciple of Khwaja Muinuddin Chisti, founder of Chisti Order.
- He is known to be the first recorded poet in the Punjab language.
- The main theme of his Bani consisting of four Sabdas (hymns) and 112 Slokas (Couplets)

Guru Nanak Dev Ji (1469-1539 AD)

- Guru Nanak Dev Ji was a great Poet. Important compositions of Guru Nanak Dev Ji are Japti Sahib, Sidha Goshta, Dakhani Oankaru, Kirtan Sohila and Barah Maha.

Guru Arjan Dev Ji (1563-1606 AD)

- He Compiled 'Adi Granth'. His Works include Sukhmani Sahib, Gaudi, Majjh and Barah Akhar.

Bhai Gurdas (1551-1636)

- He was a Punjabi Sikh Writer. He was initiated into Sikhism by Guru Ram Das ji in 1579. He acted as scribe with Guru Arjan Devji to write the first copy of the Sikh Scripture 'Adi Granth'.
- His works also includes Varan and Kabitt Savaiyye.

Shah Hussain (1538-1599):

- He was born at Lahore (Pakistan). He was contemporary of Akbar and Jahangir.
- He is considered a pioneer of the Kafi form of Punjabi Poetry. The symbol used in his kafis are taken from the day to day life of a weaver.
- A typical Hussain Kafi contains a refrain and some rhymed lines. The number of rhymed lines is usually between four and ten.
- His works includes Aakh Ni Maye Aakh, Amlan De Uppar Hon Nibere, Mai ne Main Kinon Aakha.

Guru Gobind Singh Ji (1666-1708 AD)

- The Collection of writings attributed to Guru Gobind Singh Ji is known as 'Dasven PadshahKa Granth'. It is popularly called as Dasam Granth.

- His Important works are Jaap Sahib, Akal Ustat, Bachitra Natak, Chandi Charitra, Chandi di Var, GyanPrabodh, Chaubis Avtar, Khalse-di-Mahima, Swayyal, Zafarnama.

Bulleh Shah (1680 – 1757 AD)

- He was a Punjabi Sufi poet, humanist and philosopher.
- He was a fakir of Qadri order.
- His Works includes Makkeh Gaya Gal Mukdee Nahin, Bulleyaki Jana Main Kon, Ek Nukte Wich Gal Mukdee Ae.

Waris Shah (1722-1798)

- Born in Jandiala Sher Khan (Pakistan) , was a famous Punjabi Sufi poet of Chisti order. He was a disciple of Pir Makhdur of Kasur. He is also honored as the 'Shakespeare of Punjab' because of his great poetic love story 'Heer Ranjha'.

Bhai Kahn Singh of Nabha (1861 – 1938)

- He was born at the village Sabaz Banera, which was then a territory of Princely state of Patiala.
- His Famous Compositions are Gurushabad Ratanakar Mahan Kosh (known as Sikh Encyclopedia), Ham Hindu Nahin, Gurmat Prabhakar, Gurmat Sudhakar

Bhai Vir Singh (1872 – 1957)

- Born at Amritsar, was a poet and scholar who played an important role in the revival of Punjabi literary tradition. He is acknowledged as the creator of Modern Punjabi Literature. He took active interest in the affairs of Singh Sabha Movement and launched the Khalsa Tract Society in 1894.
- The first play written in Punjabi, Raja Lakhdata Singh (1910) , also came from the press of BhaiVir Singh.
- He revised and enlarged Giani Hazara Singh's Sri Guru Granth Kosh (originally published in 1898).
- He started a Punjabi Weekly entitled 'Khalsa Samachar'
- He was honoured with the Sahitya Akademi Award in 1955 and Padma Bhushan Award in 1956.
- His Compositions are Sundari, Dil Tarang, Tarel Tupke, Bijelian de Har and Mere Saian Jio

Kirpa Sagar (1875 – 1939)

- His compositions are Lakshmi Devi, Maharaja Ranjit Singh, Man Tarang

Dhani Ram Chatrik (1876 – 1954)

- Dhani Ram who adopted the pen-name of Chatrik, born in Amritsar, was one of the great poets of modern age in Punjab.
- In 1926, he became the President of 'Punjabi Sahit Sabha' (Punjabi Literary Association).
- His Important Compositions are Ramati Seth, Noorjahan Badshah Begum, Fullan di Tokri

Prof. Puran Singh (1881- 1931)

- He was a Punjabi poet and scientist, born in a Khatri family at Salhadd (now in Pakistan) .
- He became a Sanyasi under the influence of Swami Ram Tirath.
- His Important Compositions are Khulhe Maidan, khulhe Ghund, Khulhe Lekh and Khulhe Asmani Rang

Gurbaksh Singh Preetlari (1895 – 1977)

- He was a Punjabi novelist and short story writer.
- He started the monthly journal 'Preetlari' in 1933.
- He established 'Preet Nagar' township that was at equidistance between Amritsar and Lahore.
- Some of his important compositions are Prasann Lammi Umar, Mere Jharakhe Chon and Raukhan di Jirrand

Iswar Chandra Nanda (1892- 1966)

- Born in Gurdaspur is known as Father of Punjabi Drama.
- In 1913, he wrote one act play 'Suhag' and also directed this to storage.
- This attempt is still celebrated as First Punjabi stage-play.

Nanak Singh (1897- 1971)

- He was a poet, songwriter and a novelist in the Punjabi language. He was born as Hans Raj, in a Punjabi Hindu Family at Jhelum district (now in Pakistan) and changed his name to Nanak Singh after adopting Sikhism.

- He is honored with the Sahitya Akademi Award in 1962 for Ikk Mian Do Talwara.
- In 1998, a postal Stamp was released in honour of Nanak Singh.
- His famous compositions are Chitta Lahu, Pavittar Papi, Khun de Sohile, Katti Hoi Patang.

Prof. Mohan Singh (1905 – 1978)

- Born at Mardan (now in Pakistan) was a noted Punjabi poet Academic.
- He was honoured with Sahitya Akademi Award in 1959 for 'Wadda Vela'.
- His Compositions are Sanve Patter, Wadda Vela, Jandre.

Gurdial Singh (1911-1989)

- Born in Jalandhar district, was a distinguished Punjabi play writer and short story writer.
- He was awarded the prestigious literary award 'Jnanpith Award' in 1999.
- His Important Compositions are Anhe Ghorean da Daan, Saggi Phul, Kuttate Aadmi, Begana Pind

Balraj Sahni (1913 – 1973)

- Born Yudhistir Sahni at Rawalpindi (Pakistan) , the renowned film actor, was also a writer of distinction in Punjabi.
- He received Padam Shri Award in 1969.
- His Compositions are Mera Pakistan Safar, Mera Rusi Safarnama, Meri Filmi Atmakatha (Autobiography), ShahzaadonKa Drink, Ek Safar, Daastan.

Balwant Gargi (1916-2003)

- Born at Bathinda, was a renowned novelist , short story writer dramatist. His standard of fiction writing can be judged from his novel 'Kakar Reta'
- He was awarded the Sahitya Akademi Award for his book 'Rang Manch'.
- He got Padma shri Award in 1972 and Sangeet Natak Akademi Award in Punjabi Play writing in 1998.
- His Compositions are Loha Kutt, Kesro, Sohni Mahiwal, Soukan, Mirza Sahiba, Dhooni di Agg, Rang Manch, the Naked Triangle

Kartar Singh Duggal (1917 – 2012)

- He was one of the most prolific fictionist in Punjabi. His works include short stories and novels.
- He was honored as the best litterateur by the Government of Punjab in 1962.
- He was also awarded with Padma Bhushan in 1988 and Sahitya Akademi Award in 2007.
- He was also honoured with the nomination to the Rajya Sabha.
- His Compositions are Dangar, Ikk Chhit Chananh Di, Sonar Bangla, Tarkalan Vele.

Amrita Pritam (1919- 2005)

- Born as Amrit Kaur, was an Indian writer and poet who wrote in Punjabi and Hindi.
- He became the first woman to win the Sahitya Akademi Award for her magnum opus, long poem, 'Sunehe'.
- She received Bhartiya Jnanpith, one of the India's highest literacy award for 'KagazTe Kanwas'.
- She also got Padma Shri in 1969 and Padma Vibhushan in 2004.
- Her Important Compositions are Pinjar, Lok Peed, Sagaraur Seepian, Rasidi Ticket, Sunehe, Kagaz to Kanvas, Ajj Akhaan Waris Shah Nu.

Jaswant Singh Kanwal

- Born in 1919 at Dhudika Village, Moga District, is a well known novelist in Punjabi literature.
- He was awarded with Sahitya Akademi Fellowship for his book 'Pakhi' in 1996.
- He also received the Sahitya Akademi Award for 'Taushali Di Hanso' in 1998.
- His Important Compositions are Lahoo di Lo, Punjab Tera Ki Banu, Mittar Piere Noo

Dalip Kaur Tiwana

- Born at village Rabbon in Ludhiana district is a foremost novelist and short-story writer of contemporary Punjabi Literature.
- She was awarded with Sahitya Akademi Award for 'Eho Hamara Jeewan' in 1971.
- She received Saraswati Samman for her novel 'Katha Kaho Urvashi' in 2001.

- Her Important Compositions are Eho Hamara Jeewan, Nange Pairan da safar

Shiv Kumar Batalvi (1936 – 1973)

- He was born in Sialkot district (Pakistan) in 1936 and moved to Batala (Gurdaspur district) in 1947.
- He became the youngest recipient of the Sahitya Akademi Award in 1967 for his epic verse play 'Loona'.
- Shiv Kumar Batalvi Award for Best writer is given every year in his honour.
- His Important Compositions are His compositions are Peeran da Paraga, Mainuvida Karo, Birha Das Sultan, Loona

Surjit Patar

- Born in 1945 at Patrah Kalan in Jalandhar district, is a renowned Punjabi language writer and poet of Punjab.
- He received Sahitya Akademi Award for 'Hanerevich Sulagdi Varnmala' in 1993.
- He was awarded Saraswati Samman for 'Lafzan Di Dargah' in 2009.
- He was also awarded Padma Shri Award in 2012.
- His Compositions are Hawa Vich Likhe Harf, Hanere Vich Sulagdi Varnmala, Lafzaan di Dargah
-

LITERARY AWARDS

Jnanpith Award:

The Jnanpith Award is one of the most prestigious literary honors in the country. The award was instituted in 1961 and was first awarded in 1965 to G. Sankara Karup, a Malayalam Writer. Any Indian Citizen who writes in any of the official languages of India is eligible for the honour.

Till date, the Jnanpith award has been given to two personalities in Punjabi language: Amrita Pritam in 1981 and Gurdial Singh in 1999.

Sahitya Akademi Awards:

Sahitya Akademi Award is given each year since 1955, to the most outstanding books of literary merit published in any of the major Indian languages recognized by Sahitya Akademi, Indian National Academy of Letters. The first Sahitya Akademy Award in Punjabi language was given to Bhai Vir Singh for 'Mere Sayian Jio' in 1955. In 2014 it is given to Jaswinder for Agarbatti (Poetry)

Saraswati Samman:

The Saraswati Samman is an annual award for outstanding prose or poetry literary works in any Indian language listed in schedule VIII of the Constitution of India. The Sarswati samman was instituted in 1991 by the K.K.Birla Foundation.

Till date three Punjabi writers have won this prestigious award. They are:

1. Harbhajan Singh (1994) for 'Rukhte Rishi'
2. Dalip Kaur Tiwana (2001) for 'Katha Kaho Urvashi'
3. Surjit Patar (2009) for 'Lafzan di Dargah'

FAIRS AND FESTIVALS OF PUNJAB

Fairs/ Festival	Place
Maghi Mela	Muktsar
Kila Raipur Sports Festival	Kila Raipur, Ludhiana
Roshni Fair	Jagraon, Ludhiana
Jarag Mela	Payal, Ludhiana
Chhapar Mela	Ludhiana

Kisan Mela	PAU, Ludhiana
Mela Gadri Babean Da	Desh Bhagat Yadgaar Hall, Jalandhar
Hola Mohalla	Sri Anandpur Sahib
Urs of Shaikh Ahmed, Rauza Sharif	Sirhind
Shahidi Jor Mela	Sirhind
Baisakhi Fair	Takht Sri Damdama Sahib, Takht Sri Talwandi Sabo and Takht Sri Akal Takht
Sheikh Farid fair	Faridkot

ORNAMENTS OF PUNJAB

NAME	WHERE WORN
Men's ornaments	
Kalgi	Head
Mukat	Head
Murki	Ear
Birbali	Ear
Gokru	Wrist
Takhti	Neck
Chandramah	Neck
Kanth	Neck

Women's ornaments	
Mauli	Head
Damni	Forehead
Kashka	Forehead
Kantala	Ear
Khalli	Ear
Phummi	Ear
Mohran	Neck
Guluband	Neck
Bulak	Nose
Phuli	Nose
Laung	Nose
Banka	Wrist

FAMOUS GURDWARAS IN PUNJAB

NAME	PLACE	ASSOCIATED WITH
Gurdwarakandh Sahib	Batala	Guru Nanak Dev Ji
Gurdwara Ber Sahib	Sultanpur Lodhi	Guru Nanak Dev Ji
Gurdwara Dera Baba Nanak	Dera Baba Nanak	Guru Nanak Dev Ji

Gurdawara Khadur Sahib	Khadur Sahib	Guru Anged Dev Ji
Gurdawara Baoli Sahib	Goindwal Sahib	Guru Amar Das Ji
Gurdawara Tarn Taran Sahib	Tarn Taran	Guru Arjun Dev Ji
Gurdawara Baba Bakala	Baba Bakala	Guru Tegh Bahadur Ji
Gurdawara Dukh Niwaran Sahib	Patiala	Guru Tegh Bahadur Ji
Gurdawara Fatehgarh Sahib	Fatehgarh Sahib	Guru Gobind Singh Ji
Gurdawara Tibbi Sahib	Muktsar Sahib	Guru Gobind Singh Ji
Gurdawara Nankiana Sahib	Sangrur	Guru Nanak Dev Ji
Gurdawara Shri Damdama Sahib	Talwandi Sabo	Guru Gobind Singh Ji

FORTS IN PUNJAB

Gobindgarh Fort, Amritsar:

It is a historic military fort located in the centre of the city of Amritsar. It was known as the 'Gujar Singh Fort' in 1760 by the rulers of Bhangi Misl. In 1805, Maharaja Ranjit Singh renamed it, when he captured it along with 'bangian di Top' (also called Zamzama). Maharaja Ranjit Singh named it as 'Gobind Garh' after the name of Guru Gobind Singh Ji.

Bathinda Fort:

It was named after Bhati Rajput Kings. It is situated in North-West India in the Malwa region of Punjab. The Fort empress of India, Razia Sultan was imprisoned in this Qila. The bricks of the fort dates back to Kushana period, when Emperor Kanishka ruled over India. The fort was captured by Maharaja Ala Singh of Patiala in 1754. The fort houses a Gurdwara, built in memory of Guru Gobind Singh Ji.

Qila Mubarak, Faridkot Fort:

Historically the existence of Faridkot fort has been cited to around 800 years when Raja Mokulsi decided to build the fort. The town around which the fort was built was named as 'Mokulhar'.

Qila Mubarak, Patiala:

It was built in 1764 by Maharaja Ala Singh. The fort was originally made as a mud fort or Kachi Garhi. Maharaja constructed the Pacca Qila after his conquest of Sirhind. The fort stands in a 10 acre ground, in the heart of city Patiala. The Fort has several apartments inside it like The Jail Wala Palace, The Moti Palace, The Sheesh Mahal, The Rajmata Palace, The Palace of Colours and the Palace of Moon.

Anandpur Sahib Fort, Rupnagar:

There are five Qilas of Anandpur Sahib. These are the defensive forts which were constructed by Guru Gobind Singh during twenty five years that he spent at Anandpur Sahib. The forts of Anandpur Sahib includes:

- 1. Keshgarh Sahib Fort:** It is the name given to main fort that was constructed by Guru Gobind Singh Ji in 1699. The Fort is now the Takht called 'Keshgarh Sahib'
- 2. Qila Lohgarh Sahib (Fort of Steel):** It was the second strongest Qila after Qila Anandgarh sahib, as it was on southern side of city. Guru ji had set up a factory for manufacturing of arms. It is situated about 1.5 km south-west of Takht Shri Keshgarh Sahib, to protect the riverside flank of Anandpur.
- 3. Qila Holgarh Sahib (fort of Colour):** Agamgarh or Holgarh was the Qila where Guru Gobind Singh introduced the celebration of Hola Mohala in the spring of 1701. This fort is about 1.5 km north-west of the town across Charan Gariga rivulet. It was the 3rd strongest fort built by Guru Ji.
- 4. Qila Anandgarh Sahib:** This fort was built by Guru Gobind Singh ji for the protection of Sikhs from hill rulers. In fort, there is a Gurdwara Sahib, where is the sacred Baoli.

5. **Qila Fatehgarh Sahib:** It was built by Guru Gobind Singh Ji to defend Anandpur Sahib city in the territory of Sahota Village. When this Qila was built, sahibzada Fateh Singh ji was born. Hence it was named in his honour as Qila Fatehgarh Sahib.
6. **Qila Taragarh Sahib:** It is situated on the outskirts of Shri Anandpur Sahib. It was built to stop the hill armies in advance. It was built on the top of hill from where one can see activities of Kahlur from a long distance.

Phillaur Fort:

It is Ludhiana city's historic sport and now a police academy. Phillaur Fort is 14 kms from the city of Ludhiana and on the bank of river Sutlej in a town named Phillaur. This town was originally called Phulnagar as the town was named after Sanghera Jat, Phul.

Shahpur Kandi Fort, Pathankot:

Shahpur Kandi fort is a 16th century monument that nestles at the foot of majestic Himalayas. The monument dates back to 1505 AD and is named after the great Mughal Emperor Shah Jahan. Built by a Rajput, Jaspal Singh Pathania, this monument was constructed over gushing waters of Ravi.

PALACES IN PUNJAB

1. **Summer Palace of Maharaja Ranjit Singh, Amritsar:** Constructed under the supervision of Fakir Azeez-ud-din, Sardar Lehna Singh and Sardar Desa Singh Bajithia, nobles of the Lahore. A retreat for Maharaja Ranjit Singh (1780-1838 AD), the palace spreads across 84 acres. The entrance of the palace called the Darshani Deori has a unique design.
2. **Moti Palace, Patiala:** The Qila (Fort) was also the residence of Patiala Dynasty. The residential part was called Qila Androon or the Inner Fort. Its living apartments have names like Jail Wala Palace for royal prisoners, the Moti (pearl) palace, the Shish(mirror work)Palace, the Rajmata (Queen Mother) Palace, the Palace of Colours and the Palace of the Moon.
3. **The Shish Mahal, Patiala:** The palace, built in the reign of Maharaja Narinder Singh (1845-1862) , was ensconced in a forest. Shish Mahal, the residential palace, is connected with a suspension bridge, a copy of the Lakhsman Jhula at Rishikesh.

MUSEUMS IN PUNJAB

NAME	LOCATION
Maharaja Ranjit Singh Museum	Amritsar
Sanghol Museum	Fatehgarh Sahib
Anglo Sikh War Memorial	Ferozepur
Government Museum	Hoshiarpur
Rural Museum	PAU, Ludhiana
Sports Museum, National Institute of Sports	Patiala
Guru Tegh Bahadur Museum	Anandpur Sahib
Khalsa Heritage Memorial Complex (Virasat-e-Khalsa)	Anandpur Sahib <ul style="list-style-type: none"> Formerly known as Khalsa Heritage Memorial Complex is a museum located at Anandpur Sahib. The museum is intended to commemorate 500 years of Sikh history and the 300th anniversary of the Khalsa. The year 1999 marked the tricentenary of the Birt of the Khalsa.

Sikh Ajaibghar	Mohali
Maharaja Ranjit Singh War Memorial/Museum	Ludhiana
Shaheed-e-Azam Bhagat Singh Museum	Khatkarkalan

ARCHAEOLOGICAL SITES OF PUNJAB

Rupnagar: The Harappan remains in Rupnagar are ascribed to the period between 2000 BC and 1500 BC. These include earthen ware, seals, beads, bangles, etc besides a cemetery.

Kotla Nihang Khan (District Rupnagar): The site revealed the accumulations of three periods Harappa, Kushans and Medieval.

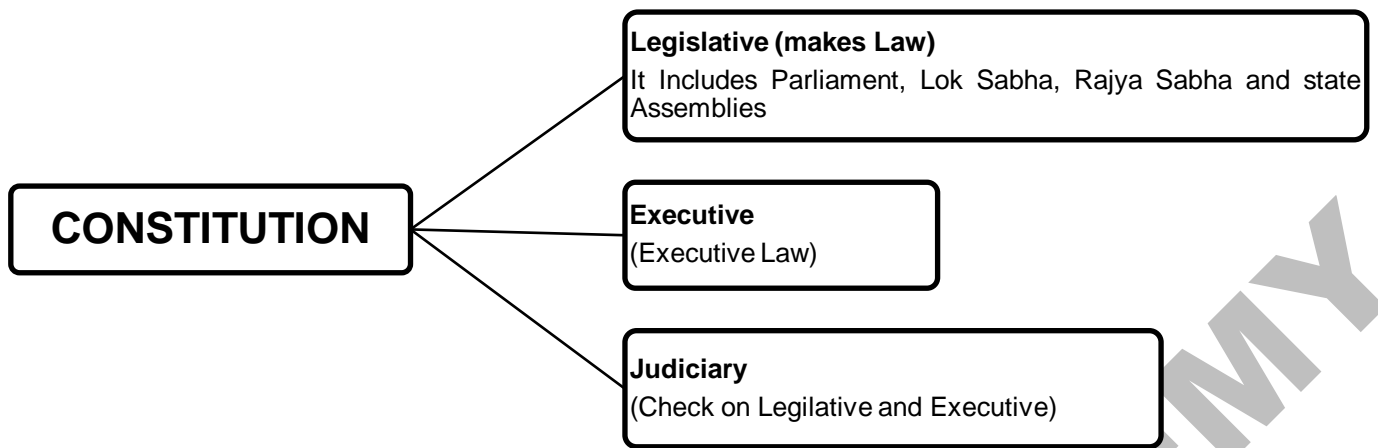
Dher Majra (District Rupnagar): The site of Bikhum or Dher Majra lies at 8 km north-east of Rupnagar, pertaining to Indus Valley Civilisation.

Bara (District Rupnagar): The site is rich in distinct clay of pottery. Among the bones found were those of elephant, deer and pig.

Sanghol (District Fatehgarh Sahib): A large number of terracotta figurines have been discovered at this site. The pottery and a variety of copper objects found at Sanghol have more or less similarity with those recovered at Rupnagar and Chandigarh.

Dholbaha, Hoshiarpur: The excavations at Dholbaha, the ancient temple town at Hoshiarpur, date back to the Pleistocene period of stone age.

CONSTITUTION



Check on all three-----**Press** (Also called **4th Estate**)

Indian Constitution has **22 parts, 400+ articles, 12 schedules** and **100+ amendments**, making it the longest constitution in the world. **It is in written form.**

Article 1- India i.e. Bharat is a union of States.

FEATURES OF THE CONSTITUTION:

1. It is **written** (UK constitution is not written)
2. It is basically **federal** in form (i.e. Powers are distributed between the centre and the state.)
There are three lists:
 - (i) **Union list** (100 subject)
 - (ii) **State list** (61 subjects)
 - (iii) **Concurrent List** (52 subjects)
3. India is a democratic state (Parliamentary democracy) in which the elected representatives undertake the role the legislature as well as the executive.
4. India constitution calls India a Union of State in which we have 28 states and 7 union territories.

The different features of the Constitution are borrowed from different Countries:

- | | |
|--|--------------|
| 1. Parliamentary System, Bicameral Parliament, Single citizenship | -(England) |
| 2. Federalism | -(Canada) |
| 3. Directive Principles, Method of election of President | -(Ireland) |
| 4. Fundamental Rights, Written Constitution, Preamble, Supreme Court | -(USA) |
| 5. Fundamental duties, Five year Plan | -(Russia) |
| 6. Concurrent list | -(Australia) |

PREAMBLE

First chapter in Constitution or introduction. The aims & objectives of constitution of India are stated in Preamble.

The part of constitution that reflects the mind and ideal of the framer is preamble. Preamble is the part of basic structure of our constitution so it cannot be amended under **Article 368**. Preamble has been amended once by 42nd amendment (1976). This amendment introduced three words: **Socialist, Secular, Integrity**.

Preamble Read...

'WE, THE PEOPLE OF INDIA', having solemnly resolve to constitute India into a **SOVEREIGN, SOCIALIST, SECULAR, DEMOCRATIC, REPUBLIC**, and to secure all its citizens.....

JUSTIC, LIBERTY, EQUALITY, FRATERNITY

In our constitution assembly, on this **26th day of November, 1949**, we hereby **adopt, enact and give to ourselves** this constitution

26th November, 1949-----Law Day

REPUBLIC-----If executive head is elected (In India President)

MONARCHY: If executive head is hereditary, then it is called MONARCHY Monarchy is in **Japan, UK etc**

FEW IMPORTANT FACTS

Constitution Assembly was set up in	- 1946 in accordance with Cabinet Mission Plan
Constitution came into force on	- 26 th January, 1950
Time taken to Complete the Constitution	- 2 years,11 months,18 days
Ist President of Constitution Assembly	- Sachida Nanda Sinha
Ist meeting of Constitution Assembly	- December 9, 1946
Permanent chairman of Constitution Assembly	- Dr. Rajendra Prasad
President of Drafting Committee of Constitution	- Dr.B.R. Ambedkar
B.R. Ambedkar is also known as the Father or Architecture of Indian Constitution.	
The constitutional adviser to the Constitution assembly of India - Dr. B.N.Rau	
Ist General Election were held in	- 1951-52(1952)
Ist amendment in	- 1951

CITIZENSHIP

Articles 5 to 11 deals with citizenship. India has a single and uniform citizenship for whole of India **except J&K** which has citizenship of J&K. Dual citizenship in **USA, Switzerland.**

BENEFITS TO CITIZENS:

1. Only citizens are eligible for offices and for posts like President, Vice President, Judges of Supreme Court and High Court, Attorney General, Governor, Member of Parliament and State Legislation.
2. Right to vote.

HOW TO ACQUIRE CITIZENSHIP:

According to **citizenship Act, 1955**, citizenship can be acquired by 5 ways:

- (i) Citizenship by birth
- (ii) Citizenship by descent
- (iii) By registration
- (iv) By naturalization
- (v) By incorporation of a territory

*(Dual citizenship is provided to People of Indian origin in 16 specified countries) .

Persons of Indian Origin (PIO) Day --- 9th Jan

FUNDAMENTAL RIGHTS

Fundamental right is the basic freedom provided to the individuals by constitution. **Article 12 to 35** of the Indian constitution deals with the fundamental right. The fundamental rights are judicially enforceable. **There are six fundamental rights.**

1) RIGHT TO EQUALITY (ART- 14 -18)

Art- 14- Equality before law and equal protection before law

Art- 15- State shall not discriminate on basis of religion, race, caste, sex or place of birth

Art- 16- Equality of opportunity in public employment

Art- 17- abolition of 'Untouchability'

Art- 18- Abolition of titles

2) RIGHT TO FREEDOM ARTICLE (19 – 22)

Art- 19- Six rights:

- i. Speech and expression
- ii. To form association /regions/co-operative
- iii. To assemble peacefully without arms
- iv. To move freely
- v. To reside settle in any part of India
- vi. To practice any profession, or carry any trade or occupation

Art- 20- Protection in respect of conviction for offences”

- i. No ex-post facto law
- ii. No double jeopardy
- iii. No self- incrimination

Art- 21- Protection of life and liberty

Art 21(a): State shall provide free and compulsory education to all children (6-14) years of age.

Art 22: Protection against arrest and detention

- A person arrested must be produced before magistrate within 24 hours

3) RIGHT AGAINST EXPLOITATION (ART 23 – 24)

Art 23 – Prohibition of traffic in human being and forced labour.

Art- 24- Prohibit employment of children before 14 yrs to work in mines, factory of hazardous nature.

4) RIGHT TO FREEDOM OF RELIGION (ARTICLE : 25 – 28)

Art- 25- To profess, practices and propagate own's religion

Art- 26- to manage religious affairs

Art- 27- Freedom from taxation for promotion of religion

Art- 28- No religious instructions in any educational institute maintained wholly out of state funds

5) CULTURAL AND EDUCATIONAL RIGHTS (ART 29- 30)

Art- 29- Protection of interest of minorities

Art- 30- Right of Minorities to establish and Administrate educational Institution and to impart education in its own language

6) RIGHT TO CONSTITUTIONAL REMEDIES (HEART AND SOUL OF CONSTITUTION)

Art- 32- 5 WRITS-

1. **Habeas Corpus-** (against arbitrary detention): Issued by court to a person who has arrested another person to produce the latter to check cause –legality of arrest
2. **Mandamus-** (we Command)- by court to a official to perform his official duty
3. **Quo- Warranto-** (by what authority)- to enquire into legality of claim of a person to a public office
4. **Prohibition** – (by a higher court)- to a lower court to prevent from exceeding its jurisdiction
5. **Ceritorari-** higher court to a lower court to transfer the case or squashing the order

Earlier **Right to property** was a fundamental right but it was **eliminated by 44th amendment (1978)** and it is now only a legal right under Article 300A

A person can move to the Supreme Court of India under **ARTICLE 32** and High Court under **ARTICLE 226** for enforcement of fundamental rights.

DIRECTIVE PRINCIPLES OF STATE POLICY (Part IV, Article 36-51)

These are the basic guidelines to raise the standard of living, improve public health, provide free education etc.

They are not judicially enforceable.

Novel feature- Ambedkar

1. SOCIALISTIC PRINCIPLES-

Art- 38 – social, economical, political Justice

Art- 39- Livelihood

Art- 41- Right to work, assistance in old age, sickness etc

2. GANDHIAN PRINCIPLE:

Art- 40 – village Panchyat

Art- 43 – Cottage industry

Art- 46- Education and Economic Interest of SC/ST

Art- 47- To prohibit consumption of intoxicants

3. LIBERAL INTELLECTUAL PRINCIPLE

Art- 44- Uniform civil code

Art- 45- Early Childhood care, education till 6 yrs

Art- 48 – Agriculture- Animal Husbandry

Art – 49 – Monuments protection

Art- 50 – Separation of judiciary from executive

Art- 51- International Placed Security

Art 39 (a) – To provide legal aid to poor (42Amendment 1976)

Art 39 (F) – Healthy development of Children (42 Amendment)

Art 43 (A)- Participation of workers in management (42 nd Amendment)

Art 43 (B)- Co-operative Societies (97 Amendment)

Art 48 (A)- To protect environment forests (42nd Amendment)

FUNDAMENTAL DUTIES (PART IV A) ARTICLE 51 (A)

Fundamental Duties incorporated in constitution by 42nd Amendment 1976 on recommendation of **Swaran Singh** Committee. Art. 51A, Part IVA of the **Indian Constitution**, specifies the list of fundamental duties of the citizens. It says "it shall be the duty of every citizen of India. **There are 11 Fundamental duties**

- to abide by the constitution and respect its ideal and institutions.
- to cherish and follow the noble ideals which inspired our national struggle for freedom.
- to uphold and protect the sovereignty, unity and integrity of India.
- to defend the country and render national service when called upon to do so.
- to promote harmony and the spirit of common brotherhood amongst all the people of India transcending religious, linguistic and regional diversities, to renounce practices derogatory to the dignity of women.
- to value and preserve the rich heritage of our composite culture.
- to protect and improve the natural environment including forests, lakes, rivers, and wild-life and to have compassion for living creatures.
- to develop the scientific temper, humanism and the spirit of inquiry and reform.
- to safeguard public property and to abjure violence.
- to strive towards excellence in all spheres of individual and collective activity, so that the nation constantly rises to higher levels of endeavor and achievement.

Further, one more Fundamental duty has been added to the Indian Constitution by 86th Amendment of the constitution in 2002.

- Who is a parent or guardian, to provide opportunities for education to his child, or as the case may be, ward between the age of six and fourteen years.

UNION (Part V)

PRESIDENT

Article 52 provides the office of the President of India. The President is the head of the Indian State. He is the first citizen of India and acts as the symbol of unity, integrity and solidarity of the nation. He is the chief executive head of the country.

Qualification of The President

Under Article 58, a person to be eligible for election as President should fulfill the following qualifications.

- He should be a citizen of India.
- He should have completed 35 years of age.
- He should be qualified for election as a member of the Lok Sabha.
- He should not hold any office of profit under the Union Government or any State Government or any local authority or any other public authority.

Election of the President (Article 54)

- The President is elected not directly by the people but by members of electoral college consisting of the elected members of both the Houses of Parliament; the elected members of the Legislative assemblies of the states, the elected members of the Legislative assemblies of the Union Territories of Delhi and Puducherry.
- Nominated members do not participate in the election of the President.
- The President's election is held in accordance with the system of proportional representation by means of the single transferable vote and the voting is through secret ballot.
- All disputes regarding election of the President are adjudicated by the Supreme Court.

Oath and Affirmation of the President

- The oath of the President is administered by Chief Justice of India and in his absence, the senior most judge of the Supreme Court.

Conditions of President's Office

- He should not be a member of either house of Parliament or a house of the state legislature, he is deemed to have vacated his seat in that house on the date on which he enters upon his office as the President.

Term of the President (Article 56)

- The President shall hold office for a term of 5 years from the date on which he enters upon his office.
- He may resign from his office by writing under his hand addressed to the Vice-President (he can communicate to the Speaker of the Lok Sabha).

Salary: Salary of President is Rs.150000 per month.

Impeachment of the President (Article 61) President can be impeached from office for 'violation of Constitution'.

- Proposed by any house after 14 days notice in writing signed by not less than $\frac{1}{4}$ of total number of members.
- Then resolution is passed by $\frac{2}{3}$ of membership of that house
- Investigated by other house
- If it is again passed by $\frac{2}{3}$ rd of membership of investigating house .Then President is impeached

POWERS AND FUNCTIONS OF THE PRESIDENT

Executive Powers

- All executive actions of the Government of India are formally taken in the name of President.
- He appoints PM, other ministers, Chief Justice and Judges of Supreme Court, high Courts, the Attorney General of India, the Comptroller and Auditor General, Chairman and Members of UPSC, Chief Election Commissioner and other members of Election Commission, Governors, Members of Finance Commission etc.

Legislative Powers

- Summon or prorogue the parliament and to dissolve the Lok Sabha.
- Summon a joint sitting of both the houses of Parliament, which is headed by the Speaker of the Lok Sabha.
- Nominates 12 members in Rajya Sabha (from amongst person, who have special knowledge in respect of Literature, Science, Art and Social Service) and 2 members of Anglo-Indian Community in the Lok Sabha.
- His prior recommendation or permission is needed to introduce certain types of bills in the Parliament, eg. Money Bill, creation/recreation of new State bill. When a bill is sent to the President after it has been passed by the Parliament , he can
 - (i) Give his assent to the bill or
 - (ii) Withhold his assent to the bill or
 - (iii) Return the bill (if it is not a Money Bill) for reconsideration of the Parliament. however, if the bill is passed again by the parliament , with or without amendments, the President has to give his assent to the bill.
 - (iv) He can **promulgate ordinances** , when the Parliament is not in session. The ordinances must be approved by the Parliament within 6 weeks from its reassembly. He can also withdraw an ordinance at any time (**Article 123**)

Pardoning Powers (Article 72)

- **Pardon** – Absolving the offender completely
- **Commutation**- Substituting with lighter character of punishment
- **Remission** – reduce amount without changing character
- **Respite** – awarding lesser sentence instead of penalty prescribed in case of pregnancy etc.
- **Reprive** - stay of execution of sentence eg. Pending a proceedings for pardon or commutation

Financial Powers

- Money Bills can be introduced in the Parliament only with his prior recommendation.
- He can make advance out of the contingency fund of India to expenditure
- He constitutes a Finance Commission after every five years to recommend the distribution of revenues between the centre and the states.

Judicial Powers

- He appoints the Chief Justice and the Judges of SC and High Courts.

Diplomatic Powers

- The international treaties and agreements are negotiated and concluded on behalf of the President
- Sends and receives diplomats like Ambassadors, High Commissioners, and so on.

Military Powers

- Supreme Commander of the defence forces of India. Appoints the Chiefs of the Army, the Navy and the Air force. Declares war or concludes peace, subject to the approval of the parliament.

Emergency Powers

- **National Emergency (Article 352):** arising out of war, external aggression or armed rebellion within the country.
- **Constitutional/State Emergency (Article 356):** arising out of the failure of the constitutional machinery in the states. It is also known as President's rule.
- **Financial Emergency (article 360):** arising out of a threat to financial stability or credit of India.

National Emergency declaration in India

- First emergency was declared in 1962, due to Chinese aggression
- Second emergency was declared in 1971, due to Indo-Pakistan war
- Third emergency was declared in 1975, on grounds of internal disturbance by Indira Gandhi.

VICE PRESIDENT(Article 63)

- He occupies the Second Highest Office in the Country.
- Electoral college of Vice-President consists of elected and nominated members of both the Houses of Parliament.

Qualifications

- Should be a citizen of India
- Should have completed **35 years** of age
- Should be qualified for election as a member of Rajya Sabha.
- Should not hold any office of profit.

Oath (Article 69)

- The oath of office of the Vice-President is administered by the President or some person appointed in that behalf by him.

Conditions of Office

- Should not be a member of either house of the Parliament or state legislature
- Should not hold any office of profit.

Term of Office

- Can resign from his office at any time by addressing the resignation letter to the President.
- Holds office for a term of **5 years** from the date on which he enters upon his office.
- Can be removed by a resolution of the Rajya Sabha passed by an absolute majority and agreed by the Lok Sabha.
- The newly elected Vice-President remains in office for a full term of 5 years from the date he assumes charge of his office.
- Emoluments: He draws his salary in his capacity as the Ex-officio Chairman of Rajya Sabha. His present salary is Rs. 125000 per month.

Powers And Functions

- He acts as the ex-officio Chairman of Rajya Sabha. In this capacity, his powers and functions are similar to those of the Speaker of Lok Sabha.
- He acts as President when a vacancy occurs in the office of the President due to his resignation, removal, death or otherwise.
- He can act as President only **for a maximum period of 6 months.**

- While acting as President, or discharging the functions of President, the Vice-President does not perform the duties of the office of Chairman of Rajya Sabha, those duties are performed by the Deputy Chairman of Rajya Sabha.

COUNSEL OF MINISTER

There shall be council of Ministers with Prime Minister as head. Prime Minister is appointed by President and other Ministers are also appointed by President on the advice of Prime Minister. The Council of Minister is collectively responsible to Lok Sabha and individually responsible to President.

THE PRIME MINISTER

The Prime Minister is the head of the Government and the head of the council of ministers. Prime minister serves in the office for five years though he can be re-appointed. Prime minister is the leader of the majority party in the Lok Sabha. He is the chairman of Niti Aayog.

PARLIAMENT: Includes Lok-Sabha + Rajya Sabha + President

LOK SABHA

Lok Sabha is the lower House/house of people of Parliament. There are Three sessions of Parliament namely **Budget Session, Monsoon Session, Winter Session**. The two houses of parliament must be summoned at least twice a year. Bills are normally introduced in parliament- soon after lunch break.

Members: Its maximum strength is 552. From states 530, from UT's 20 and 2 are nominated by President from Anglo Indian Community. Present strength of Lok Sabha is 545.

Qualification: He should be a citizen of India,

Age minimum 25

Should not hold an office of profit,

Term: Normal term is 5 years. Can be dissolved earlier and can be extended also. (by president on advice of council of ministers). Lok Sabha can be extended during the National emergency by a law of parliament for one year at a time for any length of time. But the extension cannot go beyond a period of 6 months after the emergency has ceased to operate.

Elections: Person is elected as a member of Parliament by way of Adult Franchise.

Powers: Money bill originates only in Lok Sabha. Rajya Sabha has to return the money bill within 14 days. In case Rajya Sabha takes no action, it will be considered pass.

RAJYA SABHA

Rajya Sabha is the upper house/counsel of states of the parliament.

Eligibility: Age 30 (minimum) and rest of the qualifications are same as in case of Lok Sabha.

Term: Rajya Sabha is a permanent house. It cannot be dissolved. A member is elected for six years and 1/3rd of the members retire every two years.

Election: Members are indirectly elected by elected members of State Legislative Assemblies.

Strength: Maximum members are 250. Of these 238 members are elected indirectly from the states and UT's and 12 are nominated by president from their expertise field like art, literature, science, social service. Currently the strength of Rajya Sabha is 245.

JOINT SITTING OF BOTH THE HOUSE (Art 108)

If a house do not take any action on a bill for six months, then president can call a joint session of the two houses and this joint Session is Presided over by the Speaker of the Lok Sabha. There should be a gap of not more than six months between two sessions of the parliament, i.e. maximum gap between two sessions is six months.

SPEAKER OF LOK SABHA (Art-93)

- He/she is elected by Lok Sabha from amongst its members, as soon as, after the first meeting.

- He/she maintains order and decorum in the House for conducting its business.
- He/she presides over a joint sitting of two Houses of the Parliament
- He/she certifies a bill as money bill and his decision cannot be challenged.

DEPUTY SPEAKER (Art. 95)

- While the office of the Speaker is vacant due to any reason, the Deputy Speaker presides.
- Anthasayanam Ayyangar was the first Deputy Speaker of Lok Sabha.

CHAIRMAN OF RAJYA SABHA (Art- 89)

- The Vice-President is the Ex-officio Chairman of Rajya Sabha. As a presiding officer, the powers and functions of the Chairman of Rajya Sabha are similar to those of Speaker of Lok Sabha.

BUDGET IN PARLIAMENT

- The constitution refers to the budget as the '**Annual Financial Statement**'. In other words, the term 'budget' has nowhere been used in the constitution. 'Annual financial statement' has been dealt within Article 112 of the constitution.
- The budget is a statement of the estimated receipts and expenditure of the government of India in a financial year, which begins on 1st April and ends on 31st March of the following year.
- The government of India has two budgets, namely, the Railway Budget and the General budget.

CONSOLIDATED FUND OF INDIA (Art- 266)

- It is a fund to which all receipts are credited and all payments are debited. In other words;
 - All revenues received by the government of India.
 - All loans raised by the government by the issue of treasury bills, loans or ways and means of advances.
 - All money received by the government in repayment of loans from the consolidated fund of India.

CONTINGENCY FUND OF INDIA (Art- 267)

- The constitution authorized the parliament to establish a 'contingency fund of India', into which amounts determined by law are paid from time to time. Accordingly, the parliament enacted the contingency fund of India act in 1950.
- This fund is placed at the disposal of the President and he can make advances out of it to meet unforeseen expenditure pending its authorization by the parliament.

SUPREME COURT

- Supreme Court stands at the apex of the 'Judicial System of India.
- Article 124 states the establishment and constitution of Supreme court.
- At present , the Supreme Court consists of **31 judges** (One chief Justice of India and 30 Judges)

Appointment of Chief Justice

- Only senior most Judge of the Supreme Court is appointed by the President as the CJI. Other judges of the SC are appointed by the President in consultation with the Chief Justice.

Qualifications

- Under Article 124(3), a person to be appointed as a judge of the SC should have the following qualifications:
- He should be a citizen of India.
- He should have been a judge of a High Court (or High Courts in Succession) for five years. Or

- He should have been an advocate of a High court (or High Courts in Succession) for ten years. Or
- He should be a distinguished jurist in the opinion of the President.
- The constitution does not prescribe a minimum age for appointment at a Judge of the SC.

Tenure of Judges

- The constitution has not fixed the tenure of a Judge of the SC .It makes the following provisions.
- Holds office until he attains the age of 65 years.
- Resign his office by writing to the President.
- Removed from his office by the President on the recommendation of the Parliament.

Removal of Judges or Impeachment

- Under Art- 124 (4) , a Judge of the SC shall not be removed from his office except by an order of the President passed after an address by each house of the parliament by special majority. Judges can be removed only on the grounds of proved misbehavior or incapacity.
- No Judge of the SC has been impeached so far. The first such case of impeachment is that of Justice V Ramaswami of the SC in Lok Sabha (1991-93). But, finally he could not be impeached.

Salaries and Allowances

- Salary of Chief Justice of India is Rs 1 lakh per month. Salary of other Judges of SC is 90000 per month.

Jurisdiction and Powers of Supreme Court

- **Original Jurisdiction (art-131):** The S C decides the dispute between the centre and one or more states, the centre and any state or states on one side and one or more states on the other, or between two or more states.
- **Writ Jurisdiction (art- 32):** Every Individual has the right to move the SC directly by appropriate proceedings for the enforcement of his Fundamental Rights through the issuance of writs.
- **Appellate Jurisdiction (art 132):** The SC is primarily a court of appeal and hears appeals against the judgments of the lower courts. It enjoys a wide appellate jurisdiction.
- **Advisory Jurisdiction :** the constitution (art-143) authorizes the President to seek the opinion of the SC. It is duly bound to give its opinion, which is not binding on President.
- **Court of Record:** As a court of records, SC has two powers:
 - Judgments, proceedings and acts of SC are recorded for perpetual memory and testimony.
 - It can punish for contempt of court.
- **Power of Judicial Review:(Art-137):**
 - Judicial Review is the power of the SC to examine the Constitutionality of legislative enactments and executive order of both central and state government.
 - Some famous cases, in which the Supreme Court used the power of Judicial review are:
 - Golakanath case (1967)
 - Bank Nationalization Case (1970)
 - Privy Purse Abolition case (1971)
 - Keshavananda Bharati Case (1973)
 - Minerva Mills Case (1980)

STATE EXECUTIVE

GOVERNOR

- The Governor is the Constitutional Head of the state and the same governor can act as Governor of more than one state (art- 153,154).
- Under Art- 155, the governor is appointed by the President. Art- 156 states that the governor holds office during the pleasure of the President.

Qualifications

- Must be citizen of India
- Completed 35 years of age
- Shall not be a member of both the Houses of Parliament or of a house of Legislative Assembly or Legislative Council (if any)
- Shall not hold office of profit.

Terms of Office

- Salary of the Governor is Rs. 1.1 lakh per month.

Oath

- His oath is administered by the Chief Justice of the concerned state High Court and in his absence, the senior most judge of that court.

Tenure of Governor (Art-156)

- The Governor shall hold office during the pleasure of the President
- May resign by writing under his hand addressed to the President.
- Hold office for a period of 5 years.

Powers and Functions of Governor

• Executive Powers:

- All executive actions of the government of a state are formally taken in his name. He can make rules for more convenient transaction of the business of a state government.
- Appoints the Advocate General of a State (Art 165), State Election Commissioners, Chairman and members of the State Public Service commission, VCs or Universities.

• Legislative Powers:

- He has the power to nominate one member of Anglo-Indian Community to the Legislative Assembly of the state.

• Financial Powers:

- State Budget is laid before the state legislature by him. He constitutes a state finance commission after every five years to review the financial position of the Panchyats and the Municipalities.

• Judicial Powers:

- He can grant pardons, reprieves, respites and remissions of punishment or suspend, remit and commute the sentence of any person convicted of any offence against any law relating to a matter, to which the executive power of the state extends.
- He cannot pardon a death sentence even if a State law provides for death sentence.

• Emergency Powers

- He reports to the President, if the state government is not running constitutionally and recommends to the union Government, President's Rule (art-356) .When President's Rule comes into force in any state, the governor runs the state with the help of advisers on behalf of the President.

CHIEF MINISTER

Real executive head of the state government. His position at the state level is analogous to the position of the Prime Minister at the centre.

Oath, Term and Salary

- Oath of the office of Chief Minister is administered by the Governor or person appointed by him for this purpose.
- A person, who is not a member of state legislature can be appointed, but he has to get himself elected within 6 months otherwise he is removed.

STATE LEGISLATURE

- There is no uniformity in the creation of State Legislature. Most of the states have unicameral system (single house), only 7 states Andhra Pradesh, Bihar, Jammu, Kashmir, Karnataka, Maharashtra, Uttar Pradesh and Telangana are having bicameral (double house). The Tamil Nadu legislative council Act, 2010 has not come into force.

Legislative Assembly (Art-170)

- The Legislative Assembly (Vidhan Sabha) consists of not more than 500 members and not less than 60 members. However, the legislative Assembly of Sikkim, Goa, Mizoram, Arunachal Pradesh, Nagaland and Puducherry have less than 60 members.

Legislative Council (Art- 171)

- As per article 169, if the legislative assembly passes a resolution for abolishing or creating of the legislative council by a majority of the total membership of the assembly and by a majority of not less than two-third of the members present and voting, the Parliament may approve the resolution by a simple majority to create or abolish the Legislative Council.

HIGH COURT

- Every High Court (whether exclusive or common) consists of a Chief Justice and such other judges as the President may from time to time deem necessary to appoint. Thus, the constitution does not specify the strength of a High Court and leaves it to the discretion of the President.
- Present, there are 24 high courts in the country. Out of them, three are common High Court, Delhi is the only Union Territory that has a High Court of its own (since 1966).

Appointment of Judges

- The Chief Justice of the High Court is appointed by the President after consultation with the Chief Justice of Supreme Court and Governor of the concerned state.

Qualification of Judges

- He should be a citizen of India
- He should have held a judicial office in the territory of India for 10 years, or
- He should have been an advocate of a High Court (or High Courts in succession) for 10 years.

Tenure

- He holds office until he attains the age of 62 years.

Removal

- He can resign his office by writing to the President.
- He can be removed from his office on the recommendation of the Parliament (same as Judge of SC)

Salaries and Allowances

- Present Salary of the Chief Justice of High Court is Rs 90000 per month, and Judge of the High Court is Rs. 80000.

PANCHAYATI RAJ

PANCHAYATS

- Panchayats constitute functional institutions of grass root governance in villages. The **Balwant Rai Mehta Committee** January 1957 recommended that decision making should be decentralized and elected local bodies should be established.
- The constitution has provided for **three tier system** of Panchayats at the village, intermediate and district levels.

THREE TIER SYSTEM:

- **VILLAGE PANCHAYAT:**
 - It consists of elected representatives of the people, its membership varies from 5-31. There is reservation for SC, ST and Women.
 - Chairman, i.e. Sarpanch is elected in a manner as the state legislature may provide directly or indirectly.
 - Village Panchayat has to answer Gram Sabha for all its actions.
- **BLOCK AND PANCHAYAT SAMITI:**
 - The Block consists 20-60 villages. It is governed by the elected members of Village Panchayat, which is called Panchayat samiti.
 - Pradhan is the head or chairman of Panchayat Samiti.
- **ZILA PARISHAD:**
 - Members of the Zila Parishad are elected from the district by direct election on the basis of adult franchise for a term of 5 years.
 - Chairman of Zila Parishad is elected from amongst the members.

MUNICIPALITIES (Articles- 243P-243ZG)

- The Constitution of India provides the provision of local self government units in urban area by inserting Part IX-A through the 74th amendment Act, 1992.
- The constitution provides for three types of Municipalities.
 - Nagar Panchayat, For areas in transition from rural to urban
 - Municipal Council is for smaller urban area.
 - Municipal Corporation is for larger urban area. It is the biggest urban local government.

OFFICIAL LANGUAGE

- Part XVII of the constitution deals with the official language in Articles 343 to 351.
- Hindi written in Devanagari Script is to be the official language of the union.
- All proceeding in the Supreme Court and in every High Court are to be in English language only
- Normally there were fourteen languages in English Schedule , but eight were added during amendments, now 24 languages are there.
- Bodo, Dogri, Maithili and Santhali were added by the 92nd Amendment act, 2003.

CONSTITUTIONAL BODIES

COMPTROLLER AND AUDITOR GENERAL OF INDIA

- The Constitution of India (art 148) provides for an independent office of the comptroller and Auditor General of India (CAG)
- He is the guardian of the public purse and audits the accounts of the government at both the levels-the centre and the state.
- The CAG of India is appointed by the President for six years or till sixty five years of age whichever is earlier.
- Shri V Narahari Rao, was the first Comptroller and Auditor General of India (1948-1954).

ATTORNEY GENERAL OF INDIA

- The constitution (article 76) has provided for the office of the Attorney General of India .He is highest law officer in the country.
- The Attorney General of India must be a person, who is qualified to be appointed as a Judge of the SC .He is appointed by the President.
- The Attorney General of India is not a member of the Cabinet.
- He has the right to speak in the either house of the Parliament, but he has no right to vote. **Mukul Rohatgi** is the present Attorney General of India.

ELECTION COMMISSION

- An independent Election Commission has been established under the Constitution in order to carry out and regulate the holding of elections in India. The Election Commission was established in accordance with the constitution on 25th January, 1950.
- The Election Commission prepares, maintains and periodically updates the electoral roll, which shows who is entitled to vote, supervises the nominations of candidates, register political parties, monitors the election campaign.
- At present Election Commission consists of the Chief Election Commissioner and two Election Commissioners.
- The Chief Election Commissioner and other Election Commissioners are appointed by the President for 6 years or till 65 years, whichever is earlier.(Article 324).

UNION PUBLIC SERVICE COMMISSION (UPSC)

- With the promulgation of the new constitution for Independent India on 26th January 1950, the Federal Public Service Commission was accorded a constitutional status as an autonomous entity and given the title Union Public Service Commission.

The Structure of UPSC

- The Chairman and other members of the UPSC are appointed by the President and they hold office for a term of 6 years from the date of appointment or until they attain the age of 65 years.
- Age of retirement for a member of Public Service Commission of a state or Joint Commission is 62 years.
- UPSC members can resign by addressing their letter of resignation to the President.

SOME PARLIAMENTARY TERMS

- **QUORUM** : A Quorum is the minimum number of members of a deliberative assembly necessary to conduct the business of that group. Quorum for either house is 1/10th of the total number of members of each house including the presiding officer.
- **QUESTION HOUR**: The first hour of every sitting in both houses (11 am to 12 pm).In this, questions are asked by members and answered by ministers. Question hour is an important mechanism through which executive's accountability is brought about.
- **ZERO HOUR**: The time gap between the question hour and the agenda is allotted everyday for miscellaneous business, call-attention notices, questions on official statements and adjournment motions.

- **NO CONFIDENCE MOTION:** It can be moved only in the Lok Sabha and only by the opposition. It needs the support of 50 members to be admitted. It can be brought only against the Council of Ministers and not against any individual minister. A No Confidence Motion, need not to specify the reasons, for which it has been moved. If it is passed, the government has to resign.
- **WHIP:** A directive issued by any political party to ensure the support of its members voting in favour or against a particular issue on the floor of the house. A person may lose the membership of the party and the legislature if he votes against the whip or abstains from voting.
- **EXTRADITION:** It is the surrender by a foreign state of a person accused of a crime to the state, where it was committed.
- **RULE OF LAW:** The Rule of Law theory was given by English Jurist Dicey. It has three meanings. (a) absolute supremacy of law (b) equality before law (c) constitution is the result of the ordinary law of the land.

SCHEDULES

The constitution of India at the time of adoption had only 8 schedules to which 4 more were added during the succeeding 66 years.

• First Schedule	State and UTs
• Second Schedule	Salary and Emoluments of President, Governor, Chief Judges and Auditor General.
• Third Schedule	Oaths and Affirmations , Forms of Oath and Affirmations of Members of Legislatures , Ministers and Judges
• Fourth Schedule	Allocation of Seats in the Rajya Sabha
• Fifth Schedule	Administration and control of Scheduled Areas and Scheduled Tribes
• Seventh Schedule	Distribution of Power between the Union and the State Government (Union List, State List and Concurrent List)
• Eight Schedule	Languages
• Ninth Schedule	Validation of certain Acts and Regulations
• Tenth Schedule	Anti-Defection Law
• Eleventh Schedule	Panchayats
• Twelfth Schedule	Municipalities

CONSTITUTIONAL AMENDMENTS

- Under Article 368, of the constitution, Parliament has the power of amending the constitution.
- There are three methods:
 - **Method of Simple Majority:** The Constitution can be amended by simple majority in matters relating to citizenship, abolishing or creating second chambers in the states ,creation of states or alteration of boundaries of existing states etc
 - **By Special Majority** Constitutional Amendments must be passed by each house by a majority of the total membership of that house and by a majority of not less than two-thirds of the members of that house present and voting.
 - In the third method apart from passing through a special majority in Parliament, it should also be passed by half the state legislatures.

IMPORTANT CONSTITUTIONAL AMENDMENTS

• 1st Amendment 1951	To overcome certain practical difficulties related to Fundamental Rights. It made provision for special treatment of educationally and socially backward classes and added Ninth Schedule to the Constitution
• 42nd Amendment 1976	It provides supremacy of Parliament and gave primacy to Directive Principles over Fundamental Rights and also added 10 Fundamental Duties. New words-socialist, secular and integrity were added in the Preamble.
• 52nd Amendment 1985	It inserted the Tenth Schedule in the Constitution regarding provisions as to disqualification on the grounds of defection
• 61st Amendment 1989	It reduces voting age from 21 to 18 years for Lok Sabha and Assemblies.
• 73rd Amendment 1992 (Panchayati Raj Bill)	It provides Gram Sabha in villages, direct elections to all seats in Panchyats and reservation of seats for the SC and ST and fixing of tenure of 5 years for Panchyats.
• 74th Amendment 1992 (Nagar Palika Bill)	It provides constitution of three types of municipalities , reservation of seats for SC and ST, Women and the backward class.
• 84th Amendment 2001	The Number of representatives in the Lok Sabha and State Assemblies to freeze to current levels for the next 25 th years (till 2026)
• 86th Amendment 2002	The act deals with the insertion of a new Article 21A after Article 21. The new article 21A deals with Right to Education 'the state shall provide free and compulsory education to all children from the age of 6 to 14 years in such a manner as the state may, by law determine'
• 91st Amendment 2003	Amended the anti-defection laws provided for Amendment of Article 75. The total number of Ministers, including the Prime Minister, and the Council of Ministers shall not exceed 15% of the total number of members of the House of the people.
• 92nd Amendment 2003	Provided for the amendment of Eight Schedule by adding four new regional languages (Bodo, Maithili, Sant hali and Dogri) thus, extending the list to 22 languages.
• 95th Amendment 2009	Extended reservation for the SC/ST for further period of ten years, that is upto 25 th Jaunary, 2020
• 96th Amendment 2011	Substituted 'Odia' for 'Oriya'
• 97th Amendment 2012	Added the words "or co-operative societies" after the word "or unions" in Article 19(I)(c) and insertion of article 43B i.e., Promotion of Co-operative Societies and added Part-IXB i.e., The Co-operative Societies. The amendment objective is to encourage economic activities of cooperatives which in turn help progress of rural India. It is expected to not only ensure autonomous and democratic functioning of cooperatives, but also the accountability of the management to the members and other stakeholders.
• 98th Amendment 2013	To empower the Governor of Karnataka to take steps to develop the Hyderabad-Karnataka Region
• 99th Amendment 2015	The amendment provides for the formation of a National Judicial Appointments Commission. 16 State assemblies out of 29 States including Goa, Rajasthan, Tripura, Gujarat and Telangana ratified the Central Legislation, enabling the President of India to give assent to the bill.

• 100th Amendment	Acquisition of certain territories of Bangladesh consequent to the agreement between India and Bangladesh
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RTI ACT 2005

Overview

- India's right to Information - Enacted on 15th June 2005.
- Substantively comes into effect on 12th October 2005 in Tamil Nadu.
- Covers the whole of India except the State of J&K.
- Covers entire Central / State Government / Public Sector. (Including Government funded organizations / institutions, Schools, hospitals, NGOs.)

Why right to information

- Right to Information is a Fundamental Right and guaranteed as per Article 19 and 21 of the Constitution of India.
- It is part of the Fundamental Right to Freedom of Speech and Expression recognized by the Constitution and various Supreme Court decisions.

Objectives

- To set out a practical regime of right to information for citizens of India
- To secure access to information under the control of public authorities
- To promote transparency and accountability in the working of every public authority
- To contain corruption
- To increase citizens' awareness and ability to exercise their other rights
- To equip them to participate meaningfully in the development process

Who are Covered under RTI

It Covers all PUBLIC AUTHORITIES which means:

- Any body constituted under the Constitution or a law made by Parliament or State Legislatures.
- Any body constituted by a notification or order issued by the Central / State Governments.
- Any body owned, controlled or substantially financed by the Central Government or the State Government.

Who Are Exempted under RTI

Sec.8(1) provides exemption from disclosure of information. They are detailed below.

- Sovereignty and integrity of country
- Prohibited by any Court of Law
- Breach of Privilege of Parliament or State Legislature
- Commercial Confidence, Trade Secret, intellectual Prosperity, Competitive position of any third party can get affected.
- Information available in any fiduciary relationship.
- Information received in confidence from any Foreign Government.
- Information, the disclosure of which would endanger the life or physical safety of any person.
- Cabinet papers and records of deliberations
- Decisions reasons and relevant material allowed after the matter is closed.
- Directly relevant to Income Tax.
- Security of Country.
- Strategic Scientific Economic interests of country

Procedure for seeking information under RTI [Sec. 6]

- Application can be made in writing including through electronic mediums in English or Hindi or local official language of the area.
- Where request is not in writing, PIO to provide assistance to reduce it to writing.
- Reasons for seeking information need not be given.

Response Time Under RTI

- 30 days from the date of application.
- 48 hours if involves the life or liberty of a person.
- 40 days if involves the interests of a third party.
- No response on application within the time limit is deemed refusal.

Appeals under RTI [Section 19]

Internal

- First appeal to the officer immediately senior to Public Information Officer within 30 days of decision .Appeal to be disposed of within a period of 30 days extendable upto a total of 45 days.

External

- Second appeal to CIC/SIC within 90 days of decision of Appellate Authority *both the appeals onus to justify denial of request shall be on the PIO. Decision of the CIC/SIC is final and binding.*

Penalty Provisions [Sec. 20]

PIO liable to a fine of Rs. 250 per day up to a maximum of Rs. 25,000/- for

- not accepting an application;
- delaying information release without reasonable cause;
- malafidely denying information;
- knowingly giving incomplete, incorrect or misleading information;
- destroying information that has been requested; and
- obstructing furnishing of information in any manner.

CIC/SIC empowered to impose penalty on PIO. They can also recommend disciplinary action against an erring PIO.

ONE LINER FOR RTI ACT 2005

1 When did the RTI act enacted	2005
2. What are the basic objects of RTI act ?	To empower the citizens, promote transparency and accountability in the working of the Government
3 Which is the Central body for to coordinate the RTI Act?	Central Information Commission
4 Which is the state which is not cover under RTI act ?	Jammu and Kashmir.
5 Where is the Headquarter of Central information Commission ?	New Delhi.
6 Who is the head of Central information commission ?	The Chief Information Commissioner
7 The tenure of Chief information commissioner	5 year
8 When did the RTI act passed by Indian Parliament ?	This law was passed by Parliament on 15 June 2005 and came fully into force on 13 October 2005
9 All authorities covered must appoint their	Public Information Officer (PIO)
10 What is the designation of officer who have supplied information against RTI application	Public Information Officers

11 The fee for remit along with RTI application	Rs 10 /-
12 Who have right to impose penalty over concerned PIO officer who refused to accept RTI application ?	The information Officer (Penalty of Rs 25000/-)
13 If an applicant is not supplied information within the prescribed time of thirty days or 48 hours then what will be done by applicant	Appeal to the first appellate authority who is an officer senior in rank to the CPIO.
14 What is the time limit for getting information from the appellate authority?	30 days
15 If the appellate of authority failed to give information against RTI application then where will submit the second appeal	Central Information Commission
16 What does a "public authority" mean in RTI act	Authority or body or institution of self-government established or constituted
17 The Central Information Commission Oath of Office will be administered by	The President of India
18 Who is headed the appointing authority of State Chief Information Commissioner/State Information Commissioners?	Chief Minister
19 What are the penalty provisions in respect of RTI act	PIO will be liable for fine of Rs. 250 per day, up to a maximum of Rs. 25,000/-

OBJECTIVE QUESTIONS FOR RTI ACT 2005

1. A person other than the citizen making a request to information and includes a public authority
 - a) Complainant b) Consumer c) Third party d) A&B
2. Every public authority shall designate as many officers as
 - a) Central information officer b) Central public information officer
 - c) State public information officer d) B&C only
3. Every public authority shall designate an officer at each sub divisional level
 - a) Central Asst. public information officers/State Asst. public information officer
 - b) Central information/State information officer
 - c) Central public information officer/State public information officer
 - d) All the above
4. Under RTI act the language of an application may be
 - a) In English b) In Hindi
 - c) In Regional language d) All the above
5. Request for obtaining information the application is being made to
 - a) The central public information officer/State public information officer.
 - b) The central Asst public information officer/State Asst. public information officer
 - c) Either A&B as the case may be
 - d) None of these
6. An applicant making request for information
 - a) Should be give the reason why the information sought for

- b) Shall not be give any reason for requesting the information or any other personal details except those that may be necessary for contacting him.
- c) None of these
7. **Where an application is made to a public authority requesting for an information which is held by another public authority, or the subject matter of which is more closely connected with the functions of another public authority the application shall be transferred to the concerned authority not latter than_____ of receipt of the application.**
- a) 30 days b) 10 days c) 3 days d) 5 days
8. **The request information should normally be made within**
- a) 48Hrs b) 24 Hrs c) 30 days d) 45 days
9. **The information sought for concerns the life or liberty of a person, the same shall be provided within_____ of receipt of the application.**
- a) 48Hrs b) 24 Hrs c) 72Hrs d) At the same time
10. **If the information central/state public information office as the case may be fails to give decision within the period 30 days**
- a) Shall be deemed to have transferred the application to higher authority
- b) Should be wait for another thirty days
- c) Shall be deemed to have refused the request
- d) None of these
11. **The first appeal should be lie under RTI Act after**
- a) 45 days b) 60 days c) 90 days d) 30 days
12. **Under which section of RTI act information is giver**
- a) Sec. 4 b) Sec. 3 c) Sec. 6 d) Sec 13
13. **Which of the following has not been defined under Sec. 2 of the RTI Act**
- a) Central Asst public information officer. b) Central information officer
- c) Public authority d) Judge
14. **A second appeal against decision shall lie within**
- a) 30 days b) 60 days c) 90 days d) 45 days
15. **An appeal under sub section 1 or 2 of 19 shall be disposed of within thirty day of the receipt of the appeal or within such extended period not exceeding a total of _____ days form the date of filing thereof , as the case may be, for reasons to be recorded in writing.**
- a) 60 b) 30 c) 45 d) 15
16. **The public information officers liable to be impose a monitory penalty for**
- a) Without any reason refused to receive an application for information or has not been furnished the information within the time specified.
- b) Malafidely denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of the request.
- c) Both A&B
- d) None of these
17. **The penalty shall be imposed to Central/State public information officer is**
- a) Rs 225/- each day till application is received or information furnished.
- b) Rs 250/- each day till application is received or information furnished.
- c) The total amount of penalty shall not exceed Rs 25000/-
- d) B&C both
18. **A request for obtaining information under RTI act the application fee is Rs**
- a) 25/- b) 50/- c) 20/- d) 10/-
19. **The application fee may be accepted in shape of_____ payable to**
- a) Cash/Account officer of the public authority
- b) DD/Cheque / Account officer of the public authority
- c) Indian Postal Order / Account officer of the public authority
- d) Any one of the above
20. **Mark the correct option relating to fee for obtain information under RTI act**
- a) Rs 2/- per each page (A4/A3 size paper) created or copied
- b) Actual charge or cost price of a copy in large size paper
- c) Actual cost or price for samples or models

- d) For inspection of records no fee for the first hour and a fee Rs5/- for each subsequent hour
e) All the above
- 21. Information provided in diskette or floppy Rs_____ chargeable per diskette/floppy.**
a) 25/- b) 50/- c) 20/ d) Free
- 22. The first state in India introduce the a law on RTI was**
a) Tamilnadu b) UP c) Maharashtra d) None of these
- 23. How many schedule in RTI Act 2005 ?**
a) 5 b) 3 c) 4 d) 2
- 24. Indian citizen have the right to information because of**
a) Judgment of Supreme court b) Implementation of international laws by Indian govt
c) All states adopted agree to implement the act d) A law passed by the parliament of India
- 25. How could a public information officer receive applications?**
a) Those submitted by a requester in hand b) Those sent by an applicant by email/ by post
c) Transferred by another public authority d) Forwarded by an Asst public information officer
e) All the above
- 26. A first appeal against the decision of a PIO can be preferred by**
a) An applicant
b) A person from within public authority
c) A person outside the public authority to whom information pertains
d) All the above
- 27. While inquiring into a complaint information commissions have the power to**
a) Receive evidence on affidavit
b) Requisition record or copies thereof from any court or office
c) Issue summons for examination of witnesses or documents
d) All the above
- 28. The first appellate authority should decide on first appeals**
a) Within the 30 days from the receipt of the first appeals
b) In less number of days that the PIO concerned took to take a decision on the application.
c) Within 45 days from the date of receipt of the appeal , if reasons are recorded
d) Both A&C
- 29. If a PIO reasonably non exempted portions of a record from exempted portions and partially provides information to an applicant he/she has to**
a) Give the name and designation of the person giving the decision
b) Reasons for the decision
c) Details of fees the applicant may have to pay
d) Applicants rights for a review of the decision
e) All the above
- 30. The first schedule of the RTI act 2005 is**
a) List of exempted information b) Govt order
c) Affirmation on oath of CIOs/ IOs d) None of these
- 31. The second schedule of the RTI act 2005 list**
a) The intelligence and security organizations established by the central govt that are exempted from the purview of the RTI act 2005.
b) All departmental information of Central and state
c) Affirmation on oath of CIOs/IOs in this schedule
d) None of these
- 32. The second schedule of RTI act 2005 can be amended by**
a) Centralgovt b) State govt. c) Supreme court d) President
- 33. What is the time span mentioned in RTI act 2005 for making order for removing difficulties in giving effect to the provisions of the RTI Act 2005?**
a) 2 years from the commencement of the act b) 1 years from the commencement of the act
c) 3 years from the commencement of the act d) 18 month from the commencement of the act

34. The central information commission/state information commission has a duty to receive complaint from any person
- Who has not been able to submit an information request because a PIO has not been appointed
 - Who has been refused information that was requested
 - Who thinks to fee charged unreasonable
 - Who thinks information given is incomplete or false or misleading
 - All the above
35. The state CIC/ IC are appointed by
- The president on the recommendation of the a committee
 - The Governor on the recommendation of the a committee
 - The chief justice of India
 - The prime minister of India
36. The CIC/IC appointing recommendation committee consisting
- The Governor
 - The Chief minister who shall be chairperson
 - The leader of opposition party in the legislative assembly
 - A union cabinet minister to be nominated by the Chief minister
 - Above B,C&D only
 - All the above
37. Where is the Head quarter of Central information commission.
- New Delhi
 - Mumbai
 - Chennai
 - Bangalore

Answers:

- | | | | | | | | |
|------|-------|-------|-------|-------|-------|-------|-------|
| 1. C | 6. B | 11. D | 16. C | 21. B | 26. D | 31. A | 36. E |
| 2. D | 7. D | 12. B | 17. D | 22. A | 27. D | 32. A | 37. A |
| 3. A | 8. C | 13. D | 18. D | 23. D | 28. D | 33. A | |
| 4. D | 9. A | 14. C | 19. D | 24. D | 29. E | 34. E | |
| 5. C | 10. C | 15. C | 20. E | 25. E | 30. C | 35. B | |

QUIZ FOR RTI ACT 2005

- The Right to Information is associated with which fundamental right?
- When did the Right to Information Act come in to force?
- Name the State where the RTI Act is not applicable?
- Name three objectives of the RTI Act?
- Which officer in the Public authority provides information?
- Within what time should the information be provided in normal cases?
- When an application is received through the A. P. I. O, what is the time limit for Providing information?
- Within what time should the information be provided in case of a matter of life and Personal liberty?

9. What can you do if information is denied or not provided?
10. What can you do if the first appeal is not effective?
11. What is the request fee for getting information?
12. Who are exempted from fees?
13. How request fees should be remitted?(mention any two method?)
14. What is the fee(cost) when information is sought in A4 paper?
15. What is the fee prescribed for the examination of documents?
16. What is the fees for getting C D or floppy?
17. What is the fee for filing appeal?
18. What is the punishment for non production of information?
19. Within what time the first appeal should be filed?
20. Within what time the second appeal should be filed?
21. What is the procedure if the information sought is in the custody of another Public authority?
22. Who constitutes the Central Chief Information Commission?
23. Who appoints the Central Chief Information Commissioner?
24. Who appoints the State Information Commissioner?
25. Who is the Central Chief Information Commissioner?
26. How many members are there in the Information Commission of Kerala?
27. Who is the Chief Information Commissioner of Kerala?
28. What are the names of other members?
29. Place where the State Information Commission s office is located?
30. The Act which is reduced in power after the passing of the RTI Act?

Answer Key:

1. Freedom of speech and expression.
2. 12 October 2005
3. Jammu and Kashmir
4. Transparency, Accountability, openness, eliminate corruption (responsibility)
5. Public Information Officer (P. I. O)
6. 30 days from the date of application.
7. 35 days.
8. 48 hours
9. Appeal to the appellate authority / complain to the information commission
10. Appeal to State Information Commission
11. Rs. 10
12. Those who are below poverty line.
13. (1) Court fees stamp, treasury chellan, receipt from P.I. O./A.P I. O,
(2) D.D, Bankers cheque, pay order

14. Rs. 2. Per page.
15. For the first one hour no fees. Rs 10 for the next 30 minutes and its fraction.
16. Rs. 50
17. No fees
18. Rs. 250 to 25000 in addition to departmental inquiry and disciplinary proceedings
19. 30 days from the decision of the PIO. Relaxed in exceptional cases
20. 90 days
21. The P. I. O. should send the application or relevant portion to that public authority within five days. He should also inform the applicant.
22. The Central Govt.
23. The President of India.
24. The Governor
25. Vajahat Habeebulla
26. 4 including the Chief Information Commissioner.
27. Sri. Palat Mohan das
28. V. V. Giri, P. N. Vijayakumar, Dr. Rajagopal
29. Punnan road Tvpm.
30. The Official Secrets Act 1923

PUNJAB RIGHT TO SERVICE ACT 2011

1. **When did the Punjab Right to Service Act come into force?**

20th October, 2011

2. **What does Service mean?**

'Service' means any service notified under the section-3 of the PRTS Act-2011.

3. **How many services are notified under PRTS Act-2011? What are these services?**

As on date, 206 services have been notified under the Act. There is a provision in the Act according to which more services can be notified later if needed.

4. **How can a person apply for the services under RTS?**

- Need to submit application to the designated officer by the person seeking the service in the prescribed application form.
 - The designated officer shall provide service or reject the application within the given time limit.
 - In case of rejection of the application, officer shall record the reason in writing and intimate it to the applicant.
- 5. Within what time should the service be provided?**
- Different services have been notified to be delivered within stipulated time which has been indicated against list of services.
- 6. Which is one Window/Place where a person can seek all services instead of going to different designated Officers?**
- For the services related with Police, a person may visit nearest “Saanjh Kendra”
 - and for all other services a person may visit nearest Suvidha Center.
 - For getting **fards** of rural areas, a person may visit the nearest Fard Kendra where person get online service without delay.
- 7. Who are the Designated Officers? What are their duties?**
- Designated Officers are officers designated by the public authorities in all administrative units or offices under PRTS Act-2011 to provide service to the citizens requesting for service under the Act.
 - The Designated Officer shall, on receipt of an application , provide service or reject the application within the given time limit and in case of rejection of application, shall record the reasons in writing and intimate the same to the applicant
- 8. Who are the Appellate Authorities and what are their functions?**
- Appellate Authority comes into action if the designated officer fails to provide the service within specified time.
 - Appellate Authority may pass an order either accepting the appeal or directing the Designated Officer to provide service to the eligible person within such period as may be specified or reject the same in writing detailing the reasons for such rejection.
 - 1st appellate has to dispose of the appeal within 30 days of its receipt and
 - 2nd appellate has to dispose of the appeal within 60 days of its receipt.
 - Grievance redressal mechanism is contained in the Rules which can be seen at “The Punjab Right to Service Rules 2011”
- 9. How do a person know that his application has been accepted?**
- The designated officer or the officer receiving the application on his behalf will give you acknowledgment which will contain your name, service sought and also stipulated time within which the service is to be delivered.
- 10. Can a person application be rejected by designated officer?**
- Yes, only in case his application is not accompanied by the requisite documents needed for this service delivery. The designated officer will mark the deficient documents in his application form and return his application back to you under his signature.
- 11. Can a person make an application at Suvidha Center even though the designated officer for that service is located somewhere else?**
- Yes, he may make an application to your nearest Suvidha Centre incharge who will give you an acknowledgement receipt (if the requisite documents are complete) and would procure the service

from designated officer and deliver the service to you. In this process, the Suvidha centre Incharge may take 2 more days than the stipulated time for the procuring service to you.

12. Can Suvidha centre Incharge /Designated Officer turn down my application on one pretext or the other?

No. The designated officer/Incharge of Suvidha centre can refuse to accept your application by ticking the deficiency in the attached documents only once. After you make the amendments, the designated officer/Suvidha center In charge cannot refuse to accept your application on additional ground.

13. Is Application under RTS free of Cost?

Yes, making application under RTS is free of cost. However, there may be facilitation charges which are prescribed by Government while applying for services at Suvidha Centre, Saanjh Kendra & Fard Kendra and additional charges as prescribed in the relevant Act pertaining to that Service may also be charged.

14. Is there any fee for making an appeal?

No, there is no fee for making appeal to either the 1st appellate authority or 2nd appellate authority or for making revision petition to PRTS Commission.

15. Where can a person complain in case my application is not accepted or the service delivery is deficient?

He can make a complaint to the first appellate authority within period of one month of refusal of application or deficient service delivery as the case may be.

16. Can a person contact the Punjab Right To Service Commission direct?

Yes, he may write to the PRTSC direct for any suggestion or any difficulty in service delivery. However, to facilitate the redressal of grievance in service delivery the PRTS Act-2011 has made a mechanism of 1st appeal against the designated officers ,2nd appeal against the 1st appellate authority and finally the revision petition to the PRTSC in case grievance is not addressed at the 1st and 2nd appellate level.

17. Can a person suggest to Commission some changes / modifications in the service delivery mechanism? May I also suggest some new services to be brought under PRTS Act-2011?

Yes of course he may. His suggestions will be put before the Commission and incase they are found to be practical in improving the service delivery system, these suggestions may be taken with the govt. by the Commission for making suitable modifications in the existing system.

ONE LINER PUNJAB RIGHT TO SERVICE ACT 2011

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|---|
| 1. Punjab is the first state to have an independent Right To Service Commission. |
| 2. By any means of communication like- postal letter, e-mail, by making entry at its website an ordinary citizen make suggestions to the PRTS Commission direct. |
| 3. It is mandatory for Designated Officer/ Officer receiving Application to supply Acknowledgement receipt to the applicant and will also contain the date by which |

service will be delivered.
4. Designated officer refuse to accept application under PRTS Act, if the application does not contain all the documents needed for that service delivery.
5. A person make application at the nearest Suvidha Centre instead of the Designated Officer. however, this process of service-delivery will take 2 more days than the stipulated time.
6. Punjab Right to Service Act was notified on- Oct.20, 2011
7. Right to Service Act passed, Right to Service Commission constituted and services notified
8. Punjab Right to Service Commission take suomoto notice for denial or delay of Service.
9. Right to Service Commission entertain petitions against orders of Second Appellate Authority.
10. Right to Service Commission can Recommend disciplinary action against all officers found guilty of deficient or delayed service-delivery to the people.
11. Punjab is the only State in the country which has included more than 20 Police services in the list of notified services.
12. Saanjh Kendra- Delivery centers provide services related to Police Department.
13. 206- services have been notified under Punjab RTS ACT
14. 24-departments are providing services under Punjab RTS Act, 2011
15. Designated officer- obtaining any service, application must be submitted.
16. Appeal to 1st appellate- if the service is not provided.
17. Appeal to 2nd appellate- if the first appeal is also not replied .
18. "Right to Service" under Punjab Right to Service Act means-Right to obtain the service within the given time limit
19. PRTS Act-2011 aims at Control corruption, Enhance transparency & Increase credibility.

BASIC TAX CONCEPTS

PERSON [SECTION- 2(31)]

The word "Person" is a very wide term and embraces in itself the following :

- **Individual** :It refers to a natural human being whether Male or Female , Minor or Major.
- **Hindu Undivided Family (HUF)** : It is a relationship created due to operation of Hindu Law. The Manager of HUF is called " Karta" and its member are called 'Coparceners'.
- **Company** :It is an artificial person registered under Indian Companies Act 1956 or any other Law.
- **Firm** : It is an entity which comes into existence as a result of partnership agreement. The Income Tax accepts only these entities as Firms which are accessed as Firms under Section 184 of the Act.
- **Association of Persons (AOP) or Body of Individuals (BOI)** : Co-operative societies, MARKFED, NAFED, etc are the example of such persons. When persons combine together to carry on a joint enterprise and they do not constitute partnership under the ambit of law, they are assessable as an Association of Persons. An A.O.P. can have firms, companies, associations and individuals as its members.

A Body of Individual (B.O.I.) cannot have non-individuals as its members. Only natural human being can be members of a Body of Individuals.

- **Local Authority** :Municipality, Panchayat, Cantonment Board, Port Trust etc. are called Local Authority.
- **Artificial Judicial Person** : Statutory Corporations like Life Insurance Corporation, a University etc. are called Artificial Judicial Persons.

These are seven categories of person chargeable to tax under the Act.The aforesaid definition is inclusive and not exhaustive.Therefore, any person, not falling in the above-mentioned seven categories, may still fall in the four corners of the term "Person" and accordingly may be liable to tax under Sec.4.

Example: Determine the status of the following :

- Delhi University
- Microsoft Ltd.
- Delhi Municipal Corporation
- Swayam Education Pvt. Ltd.
- Axis Bank Limited.
- ABC Group Housing Co-operative Society.
- DC & Co., firm of Mr. Dust and Mr. Clean
- A joint family of Mr.Dirty, Mrs. Dirty and their sons Mr. Dust and Mr. Clean
- X and Y who are legal heirs of Z (Z died in 1995 and X and Y carry on his business without entering into partnership).

Solutions :

1. Artificial Judicial Person
2. a Company
3. a local authority
4. a company
5. a company
6. an association of person
7. a firm
8. a Hindu Undivided Family
9. an association of persons.

ASSESSEE [SECTION 2(7)]

'Assessee' means a Person by whom any Tax or any other sum of money is payable under this Act. And this is divided into 3 categories.

- **Ordinary Assessee:** It includes.

- Any person against whom some proceedings under this Act are going on. It is immaterial whether any Tax or other amount is payable by him or not ;
- Any person who has sustained loss and has filed return of Loss u/s 139(3).
- Any person by whom some amount of Interest , Tax or Penalty is payable under this Act ; or
- Any person who entitled to refund of Tax under this Act.

- **Representative Assessee or Deemed Assessee :**

A person may not be liable only for his own income or loss but also on the income or loss of other persons e.g. Guardian of Minor or Lunatic, Agent of a Non-Resident etc. in such case the persons responsible for the assessment of Income of such persons are called Representative Assessee. Such person is Deemed to be an Assessee.

- **Assessee-in-default :**

A person is deemed to be an assessee-in-default if he fails to fulfill his statutory obligations. In case of an employer paying Salary or a person who is paying interest it is their duty to deduct tax at source and deposit the amount of tax so collected in Government treasury. If he fails to deduct tax at source or deducts tax but does not deposit it in the treasury, he is known as Assessee-in-default.

Example :

- Income of Mr. You (age : 30 years) is Rs. 2,40,000 for the assessment year 2015-16. he does not file his return of income because his income is not more than the amount of exempted slab. Income-Tax Department does not take any action against him. He is not an "assessee" because no tax or any other sum is due from him.
- Income of Mr. Me (age: 35 years) is Rs.2,60,000 for the assessment year 2015-16. He does not file his

return of income. Since he is supposed to file his return of income (income being more than exempted slab of Rs.2,50,000) . he is an “Assessee”.

- Income of Mr. S (age : 50 years) is Rs. 150,000 for the assessment year 2015-16. He files his return of income (even if his taxable income is less than Rs.2,50,000). Assessment order is passed by the Assessing Office without any adjustment. Mr.S is an “ Assessee”.
- Income of Mr. Ram (age : 25 years) is less than Rs.2,50,000 for the assessment year 2015-16. He files his return of income to claim Refund of Tax deducted by XYZ Ltd. on interest paid to him. B is an “Assessee”.
- Income of MR. Clean (age : 30 years) is less than Rs.2,50,000 for the assessment year 2015-16. He does not file his return of income. During 2015-16, he has paid salary of Rs.2,60,000 to an employee. Though he is supposed to deduct TDS (Tax deducted at Source), yet due to ignorance of law, no tax deducted by him. In this case, Mr. Clean is an “assessee” as he has failed to deduct tax at source. This rule is applicable even if his own taxable income is below Rs.2,50,000.

MEANING OF “INCOME” [Section 2(24)]

The Definition given u/s 2 (24) is inclusive and not exhaustive. According to English dictionary, the term “Income” means “ periodical monetary return coming in regularly from definite sources like one’s business, Land, Work, Investments etc.”.

It’s nowhere mentioned that “Income” refers to only monetary return. It includes value of Benefits and Perquisites.

The term “Income” includes not only what is received by using the property but also the amount saved by using it himself. Any thing which is convertible into income can be regarded as source of accrual of income.

“ **Income includes** “ :

- **Profit and Gains** : For instance, Profit generated by a businessman is taxable as “Income”.
- **Dividend** : For instance, “Dividend” declared/paid by a company to a shareholders is taxable as “ income” in the hands of shareholders .
- **Voluntary contribution received by a Trust:** In the hands of a Trust, income includes voluntary contributions received by it. This rule is applicable in the following cases..
 - Such contribution is received by a trust created wholly or partly for charitable or religious purpose ; or
 - Such contribution is received by a scientific research association ; or
 - Such contribution is received by any fund or institution established for charitable purposes ; or
 - Such contribution is received by any university or other educational institutions or hospital.

Example: ABC Trust is created for public charitable purposes. On Dec, 15, 2014 it receives a sum of Rs.2 Lakh as voluntary contribution from a business house .Rs. 2 Lakh would be included in the income of the Trust.

- **The value of any Perquisites or Profit in lieu of Salary taxable in the hand of employee.**

Example: Mr. You is employed by XYZ Ltd. Apart from Salary , he has been provided a Rent-Free House

by the employer. The value of perquisites in respect of the Rent-Free House is taxable as "Income" in the hands of Mr. You.

- **Any Special Allowance or Benefit :** All type of special allowance are given/allow to the assessee to meet the expenses exclusively, wholly and necessarily for the duties he performed for the office or employment is treated as "Income".

Example: Mr. You is employed by XYZ Ltd. He gets Rs.5,000 per month as conveyance allowance other than Salary. Rs. 5,000 per month is treated as "Income".

- **Value of any Benefit or Amenity, whether convertible into money or not.**

- **Any Capital Gain taxable u/s 45 is treated as "Income"**

Example: Mr. You owns a House Property. On its transfer, he generates a Capital Profit of Rs.1,20,000. It is treated as "Income" even if it is Capital Profit.

- **Any winning from Lotteries** (it included winning from prizes awarded) , Winning from Crossword Puzzles, winning from Races including Horse Race, winning from Card Games and other similar Games, winning from gambling or betting.

Example: Mr. You wins a sum of Rs. 50,000 from gambling. Rs.50,000 is treated as "Income" of Mr. You.

- **Any sum received by the assessee on account of his employer's contributions to any Provident Fund, Superannuation Fund or any other Fund for the welfare of such employees in the business.**
- **Amount exceeding Rs.50,000 by way of Gift.**

FEATURES OF "INCOME"

The following features of income can help a person to understand the concept of income.

(i) Definite Source : Income has been compared with a fruit of a tree or a crop from the field. Fruit comes from a tree and crop from fields. Thus the source of income is definite in both cases. The existence of a source for income is somewhat essential to bring a receipt under the charge of tax.

(ii) Income must come from Outside: No one can earn income from himself. There can be no income from transaction between head office and branch office. Contributions made by members for the mutual benefit and found surplus cannot be termed as income of such group.

(iii) Tainted Income: Income earned legally or illegally remains income and it will be taxed according to the provisions of the Act. Assessment of illegal income of a person does not grant him immunity from the applicability of the provisions of other Act. Any expenditure incurred to earn such illegal income is allowed to be deducted out of such income only.

(iv) Temporary or Permanent : Whether the income is permanent or temporary, it is immaterial from the tax point of view.

(v) Voluntary Receipt: The receipts which do not arise from the exercise of a profession or business or do not amount to remuneration and are made for reasons purely of personal nature are not included in the scope of total income.

(v) Dispute regarding the Title: In case a person is receiving some income but his title to such receipts is disputed, it will not free him from tax liability. The receipt of such income has to pay tax.

(vi) Income in Money or Money's worth: The income may be in Cash or in kind. It is taxable in both

cases.

TAX TREATMENT OF “INCOME”

For the purposes of treatment of income for tax purposes it can be divided into 3 categories :

A. Taxable Income : These incomes form part of total income and are fully taxable. These are treated u/s 14 to 69 of the Act. These are Salaries, Rent, Business Profits, Professional Gain, Capital Gain, Interest, Dividend, Winning from Lotteries, Races etc.

B. Exempted Incomes: These incomes do not form part of total income either fully or partially . hence, No Tax is payable on such incomes. These incomes are given u/s 10(1) to 10(32) of the Act.

C. Rebateable (Tax Free) Incomes : These incomes form part of total income and are fully taxable. Tax is calculated on total income out of which a Rebate of Tax at average Rate is allowed.

The Rebateable incomes given u/s 86 of the Act are :

- Share of income received by a member of an association of persons provided the total income of such AOP is assessed to tax at the rates applicable to an individual.
- Share of income received by a partner of a firm assessed as an association of persons (PFAOP) provided the total income of such PFAOP is assessed to tax at the rates applicable to an individual.

GROSS TOTAL INCOME (GTI) & TOTAL INCOME

U/s 14 the term “Gross Total Income” [GTI] means aggregate of incomes computed under the following Five heads :

- Income under the head “Salaries”
- Income under the head “ House Property”
- Income under the head “Profit and Gains of Business or Profession”.
- Income under the head “Capital Gain”.
- Income under the head “ Other Sources”.

After aggregating income under various heads, losses are adjusted and the resultant figure is called “ Gross Total Income” [GTI]

From Gross Total Income, Deductions u/s 80 are allowed. The resultant figure is called “Total Income “ on which Rates of Taxes are applied

ASSESSMENT YEAR [SECTION 2 (9)]

“ Assessment Year” means the period of 12 months commencing on the 1st day of April every year. In India, the Govt. maintains its accounts for a period of 12 months i.e. 1st April to 31st March every year. As such it is known as Financial Year. The Income Tax department has also selected same year for its Assessment procedure. The Assessment Year is the Financial Year of the Govt. of India during which income a person relating to the relevant previous year is assessed to tax. Every person who is liable to pay tax under this Act, files Return of Income by prescribed dates. These Returns are processed by the Income Tax Department Officials and Officers. This

processing is called Assessment. Under this Income Returned by the assessee is checked and verified.

Tax is calculated and compared with the amount paid and assessment order is issued. The year in which whole of this process is under taken is called Assessment Year.

At present the Assessment Year 2015-2016(1-4-2015 to 31-3-2016) is going on.

Example- Assessment year 2015-16 which will commence on April 1, 2015, will end on March 31, 2016. of Previous Year of an assessee is taxed during the next following Assessment Year at the rates prescribed by the relevant Finance Act

PREVIOUS YEAR [SECTION 3]

As the word 'Previous' means 'coming before' , hence it can be simply said that the Previous Year is the Financial Year preceding the Assessment Year e.g. for Assessment Year 2015-2016 the Previous Year should be the Financial Year ending 31st March 2015.

- **Previous Year in case of a continuing Business :**

It is the Financial Year preceding the Assessment Year. As such for the assessment year 2015-2016, the Previous Year for continuing business is 2014-2015 i.e. 1-4-2014 to 31-3-2015.

- **Previous Year in case of newly set up Business :**

The Previous Year in case of newly started business shall be the period between commencement of business and 31st March next following .e.g. in case of a newly started business commencing its operations on Diwali 2014, the Previous Year in relation to Assessment Year 2015-2016. shall be the period between Diwali 2014 to 31 March 2015.

HEADS OF INCOME ACCORDING TO INCOME TAX ACT.

There are 5 different Income heads. The Income under each head will be charged to Income Tax. Thus the tax will be computed on the basis of total income.

- Salaries including Allowances, value of Perquisites, Profits in lieu of salary and Pensions.
- Income from House Property whether residential, commercial or let out.
- Profits & Gains of Business / Profession.
- Capital Gains - Short & Long Term.
- Income from other Sources including Bank Interest, Interest on Securities, Lotteries, Cross word Puzzles, Races, Games, Gift received on or after 1-9-2004 in excess of Rs. 50,000 in cash etc. from unrelated persons.

• WHO HAVE TO PAY INCOME-TAX

- Individual including Non-resident, Hindu Undivided Families (HUF), Bodies of Individuals (BOI), Association of Persons (AOP) & Artificial Juridical Persons (such as Deities of Temples) having taxable income exceeding Rs. 2.5 lakh (Rs. 3,00,000 for Resident Senior Citizens.)
- Societies & Charitable / Religious Trusts having taxable income exceeding Rs.2.5 lakh.
- All Partnership Firms irrespective of their Income.
- Co-Op. Societies irrespective of their Income.

- All Companies irrespective of Income.
- Local Authorities like, Panchayats, Municipal Corporation etc.

WHAT IS AGRICULTURAL INCOME

Sec.10(1) exempts Agricultural Income from Income-Tax. By virtue of Sec.2(1)a the expression "Agricultural Income" means :

- Any Rent or Revenue derived from Land which is situated in India and is used for agricultural purposes. [Sec. 2(1A)(a)]
- Any income derived from such land :

Use for Agricultural purposes ; **or**

Used for agricultural operations means- irrigating and harvesting , sowing, weeding, digging, cutting etc. It involves employment of some human skill, labour and energy to get some income from land. ; **or**

According to Sec. 2(1)(a) , if the following 3 conditions are satisfied, income derived from Land can be termed as "Agricultural Income".

Condition-1 : Income derived from Land It is essential that for any income to be termed as agricultural Land must be effective and immediate source of Income and not indirect and secondary. As a result, revenue, dividend paid by a company out of its profits which included agricultural income also and salary paid to a manager for managing agricultural farms are not agricultural incomes because in all these cases land is not the effective and immediate source of income.

Condition-2 : Land is used for Agricultural Purposes To term any income as agricultural income, it is necessary that income must be the result of agricultural operations performed on agricultural land. Agriculture means performance of some basic operations— irrigating and harvesting , sowing, weeding, digging, cutting etc. it involves employment of some human skill, labour and energy to get some income from land.

Condition-3 : Land is situated in India To qualify the exemption u/s 10(1) of the Act, it is necessary that agricultural income must be derived from land situated in India. In case income is derived from agricultural land situated outside India or is from any non-agricultural land, it will not be exempted u/s 10(1). It is taxable income under the head "Income from other Sources".

LATEST INCOME TAX SLABS FOR FY 2015-2016

Calculate your tax based on the tax slabs for year 2015-2016. Detailed split for general, women, senior citizen etc are provided.

India Income tax slabs 2015-2016 for General tax payers and Women

Income tax slab (in Rs.)	Tax
0 to 2,50,000	No tax
2,50,001 to 5,00,000	10%
5,00,001 to 10,00,000	20%
Above 10,00,000	30%

India Income tax slabs 2015-2016 for Senior citizens (Aged 60 years but less than 80 years)

Income tax slab (in Rs.)	Tax
0 to 3,00,000	No tax
3,00,001 to 5,00,000	10%
5,00,001 to 10,00,000	20%
Above 10,00,000	30%

India Income tax slabs 2015-2016 for very senior citizens (Aged 80 and above)

Income tax slab (in Rs.)	Tax
0 to 5,00,000	No tax
5,00,001 to 10,00,000	20%
Above 10,00,000	30%

NOTING AND DRAFTING

NOTING

WHAT IS NOTING

'Noting' is the act of recording remarks on a case to facilitate its disposal. The recorded remarks are called 'Note'.

The Note may be in any of the following forms:

- (1) Brief remarks on a simple or routine case.
- (2) A précis of previous papers, in a case in which exchange of views, through notes and / or correspondence, have been for a long period of time, and it is necessary to give an overview of the whole case so that a decision may be made.
- (3) A statement of the case in which views of the parties consulted have been obtained and a decision is now required.

- (4) An analysis of questions requiring decision in a complicated case which has been examined in detail.
- (5) Views, comments, and suggestions made by the persons who have considered the case at different levels. These may include suggestions about alternative courses of actions, the implications of each such course, and recommendations about the most appropriate course of action.
- (6) Final orders passed in the case.

CASES WHEN NOTING IS NOT REQUIRED

Noting is not required when, in a case, the line of action is obvious, or is based on a clear precedent or practice, or has been indicated by a higher officer, and a communication is to be sent. In such matters, a fair copy of the communication or a draft, or a draft with fair copy of the communication, as case may be, can be put up.

Noting may not be necessary when dealing with cases of repetitive nature, such as sanctioning of leave, GPF advances, forwarding of applications, and the like. In such cases, Standard Process Sheets should be devised with the approval of the Branch Officer. A standard Process Sheet is a skeleton note developed for repetitive items of work. It shows pre-determined points of check or aspects to be noted upon, and also has space for the sectioning or approving authority to pass his orders. By filling blanks in these sheets, answers of check points are given and the competent authority can give his orders on the basis of these answers.

CASES WHERE NOTING IS REQUIRED

Noting is necessary in cases which require examination or in which an officer has given directions for their examination.

Noting will also be necessary when the office initiates a proposal on its own for consideration and approval.

ACTION BEFORE NOTING IN A CASE

Before writing a note dealing hand should check that all statements made in the receipt, insofar as they are open to check, are correct, and that there are no mistakes or misstatement of facts. If there are any such discrepancy, this should first be reconciled. In such a case, a brief note pointing out the discrepancy may be put up for approval of higher officers. Further action on the receipt may be taken after the discrepancy has been reconciled.

WHAT TO WRITE IN A NOTE?

When writing a note, the following points should be covered, whenever applicable.

- (1) Draw attention, where necessary, to legal position or precedents or conventions and point out the relevant law and rules. Copies of such law, rules and precedents should also be put up.
- (2) Furnish any other relevant data or information available in the office for fuller understanding of the case.
- (3) State the questions for consideration and bring out clearly the points requiring decision.
- (4) Suggest, where possible, alternative courses of action, and indicate the implications of each one of them.
- (5) Suggest the most appropriate course of action and give its justification.
- (6) If acceptance of the suggestion will involve expenditure of money, the position about the availability of funds, and, where necessary, views of the finance department or finance branch, if consulted, should also be stated.
- (7) Indicate the authority whose approval or sanction is required in the case.

GUIDELINES FOR WRITING NOTES

A note is a piece of writing intended for internal use within the organization. Therefore, the principles of effective writing should be followed in writing notes. Thus, a note should be.

- (1) Complete, ie. It should answer all questions that have been raised and all other possible questions that may arise while considering the case. Answers to questions such as What, Why, How, When, Where, and who will help in making the note complete.
- (2) Clear, ie. It should be written, as far as possible, choosing short, familiar words, using short sentences, in active voice, and preferring concrete expressions in place of abstract ones.
- (3) Concise and to the point, ie. It should not contain wordy expressions, or trite or unnecessary expressions, and should include only relevant statements. It should also avoid repetitions either of words or ideas.
- (4) Coherent, ie. It should be logically arranged, sticking to one idea for each paragraph, and linking together sentences and paragraphs.

- (5) Correct, ie. It should be factually correct, figures should be free from mistakes, and the writing should be grammatically correct.
- (6) Courteous, ie. It should express ideas tactfully, without hurting anybody's feelings, and emphasize positive facts. If apparent errors or incorrect statements in a case have to be pointed out or if an opinion expressed therein has to be criticized, care should be taken to couch the observations in courteous and temperate language free from personal remarks.
- (7) Organized properly, ie. It should put ideas in the best order for impact, reflecting clear thinking. The first paragraph should state the main point followed by paragraphs giving evidence and discussing it, and the final paragraph should contain recommendations.
- (8) Visually attractive, ie., it should be made attractive by dividing the note in serially numbered paragraphs, using heading liberally, and keeping the paragraphs of six to ten lines each. Where possible use bullets and other lists and leave a small margin of about one inch on all sides (left, right, top and bottom).

ADDITIONAL GUIDELINES FOR WRITING NOTES ARE:

- (1) Notes and orders should normally be recorded on note sheets in the note portion of the file.
- (2) Notes should be typed or written on both sides of the note sheet.
- (3) Black or blue ink should be used by all category of staff and officers. Only an officer of the level of Joint Secretary of Government of India and above may use green or red ink in rare cases.
- (4) The verbatim reproduction of extracts from an paraphrasing of the paper under consideration, afresh receipt, or any other part of correspondence or notes on the same file, should not be attempted.
- (5) When passing orders or making suggestions, an officer should confine his note to the actual points he proposes to make without reiterating the ground already covered in the previous notes, If he agrees to the line of action suggested in the preceding note, he should merely append his signature.
- (6) Any officer, who has to note upon a file on which a running summary of facts is available should, in drawing attention to the facts of the case, refer to the appropriate part of the summary without repeating it in his own note.
- (7) Relevant extracts or a rule or instruction should be placed on the file and attention to it should be drawn in the note, rather than reproducing the relevant provisions in the note.
- (8) Unless a running summary of facts is already available on the file or the last note on the file itself serves that purpose, a self contained note should be put up with every case submitted to the highest authority of the organization. Such a note should bring out briefly but clearly relevant facts, including the views expressed on the subject by other departments, if any, consulted in the matter and the point or points on which the orders of the highest authority are sought.
- (9) When a paper under consideration raises several major points which require detailed examination and respective orders, each point (or group of related points) should be noted upon separately in section notes, such notes should each begin with a list of the major point(s) dealt with therein.
- (10) The dealing hand should append his full signature with date on the left below his note. An officer append his full signature on the right hand side of the note with name, designation, and date.
- (11) If the note has been written till the end of the page, and there is no blank sheet thereafter, a note sheet should be added to the file, so that the officer is not inconvenienced in writing his note or giving his orders.

MODIFICATION OF NOTES OR ORDERS

- (1) Senior officers should not require any modification in, or replacement of, the notes recorded by their juniors once they have been submitted to them. Instead, the higher officers should record their own notes giving their views on the subject, where necessary correction or modifying the facts given in earlier notes. In any case, the replacements or modification of the notes which have already been recorded on a file, when the file has been further noted upon by others, should not be permitted.
- (2) Pasting over a note or a portion of it to conceal what has been recorded should not be done. Wherever a note recorded in the first instance requires any modification on account of additional facts or any error having come to notice, a subsequent note may be recorded, keeping the earlier note intact.
- (3) Where a final decision already communicated to a party is found later on to have been given on a mistaken ground or wrong facts or wrong interpretation of rules due to misunderstanding, such withdrawal may also have legal implications. In all such cases, in addition to consulting the ministry of law, wherever necessary, such a withdrawal should be permitted only after the approval of an officer higher than the one who took the original

decision, has been obtained and reasons for the reversal or modification of the earlier decision have been duly recorded on the file.

NOTING ON FILES RECEIVED FROM OTHER DEPARTMENTS

If a reference seeks the opinion, ruling, or concurrence of the receiving department and requires detailed examination, such examination should normally be done separately through routine notes and only the final result should be recorded on the file by the officer responsible for commenting upon the reference. The officer to whom such a note is submitted will either accept that note or record a note of his own. In the former case, he may direct that the note in question or a specified portion thereof may be reproduced on the main file for communication to the department concerned. In the latter case, he should record a suitable note on the main file itself. In either case, a copy of the note recorded on the main file should be kept on the routine notes for retention in the receiving department before the file is returned to the originating department.

The Department should open subject wise files each year in which such routine notes should be kept. The inter-departmental note recorded on the files of the originating department should bear the subject file number to facilitate filing of papers and their retrieval for future reference.

Where the reference requires information of a factual nature or other action based on a clear precedent or practice, the dealing hand in the receiving department may note on the file straightaway.

Where a note on a file is recorded by an officer after obtaining the orders of a higher officer, the fact that the views expressed therein have the approval of the latter should be specifically mentioned.

In making written inter-departmental references, the following points should be observed.

1. Inter-departmental references, should normally be made under the directions of an officer not below the rank of Under Secretary or as may be provided by the departmental instructions.
2. The points on which the opinion of other departments is sought or which it is desired to bring to their notice should be clearly stated.
3. Where possible, the drafts of the orders proposed to be issued may also be shown to the departments sought to be consulted.
4. When it is necessary to consult more than one department on a case, such consultation may be effected simultaneously by self contained inter-departmental note, unless:
 - (i) It involves copying of a large number of documents available on the file,
 - (ii) The need for consulting the second department would arise only after the views of the first have become available.

When such a reference requires concurrence of one or more department the following further points should be observed

- (I) The originating department should invariably prescribe a time limit when calling for comments or concurrence from other departments.
- (II) In case any of the departments so consulted is not in a position to send its comments/ concurrence within the prescribed time limit, it should write back promptly, in any case before the prescribed time limit, and indicate the additional time they would require for furnishing their final reply.

The initiating department should always feel free to recall its file from another department to which such a reference has been made on a file, if such a course is required to be adopted for expediting the process of decision making in the case. Such a decision to recall a file should be taken at a level not lower than that of a branch officer in the originating department.

NOTING UNDER SIGLE FILE SYSTEM (SFS)

In the case of their own attached offices and subordinate offices placed directly under them, ie. Without the intervention of an attached office, as are located in Delhi/New Delhi –referred to herein as 'Non-Secretariat Organization' (NSO)-the departments should introduce the single file system (SFS), the details of which are described in the following paragraphs.

This system will apply to matters which have to be referred by the NSO to the department for seeking a sanction/ order, ie. A decision not within its own delegated powers.

The file cover of an SFS case should prominently show the name of the (originating) NSO and likewise indicate that it follows the SFS system.

The SFS File need not bear an ID (Inter-Departmental) no. or other formal method of sending, but will be sent as though it is from one officer to another in the same organization.

The SFS file should be complete in all respects, so as to enable the department to take a decision expeditiously. Hence the NSO should ensure that:

- (i) Every point for decision/ order is clearly brought out
- (ii) All relevant connected papers are placed on the file, properly arranged and referred to;
- (iii) Draft orders/ sanctions are put up, where they are required to be approved by the department for issue
- (iv) The availability of funds, etc , is certified where additional expenditure is involved in the proposal.

The officer last dealing with the SFS case in the NSO should mark it to the appropriate officer in the department, by name. Policy files should, however, be referred to the department at appropriate levels to be determined by the department and the NSO concerned, through a general order.

All SFS file, should be invariably routed through the central registry of the department concerned. Their receipt should be entry, the dispatch of the file on its return to the NSO.

As a rule, all notings in the department should on the NSO file. However, where sensitive or delicate matters in the sphere of personnel, policy issues, and finance are involved, the recording of notes in 'duplicate' file may be permitted by issuing general or special orders by the department. This should be done at a particular state of the SFS case or at or above a particular level, with the final decision thereafter being suitably recorded on the SFS file.

As a convention, the secretariat noting on an SFS file should start on a new page and the noting done sequentially-except in matters of the nature referred to in para above.

Action to implement the government decision in SFS case, should be initiated in and by the NSO on the return of the file. Orders so issued should specifically state that they have received the concurrence of Government in the department concerned. Copies of every sanction/ order so issued by the NSO, should be endorsed without fail to all the officers concerned in the department.

The single File system does not apply in dealings between a department and any statutory, corporate, or other autonomous body which might be owned or controlled by it.

OBJECTIVE QUESTIONS

1. **Noting is done on files to ____**
 - a. Show the intellectual level of the persons writing notes.
 - b. Delay disposal of cases so that importance of persons writing notes may be recognized.
 - c. Facilitate disposal of cases.
 - d. Justify multiple levels through which cases are processed.
2. **When writing a note, the dealing hand should ____:**
 - a. Summarize the paper under consideration and put it up for orders.
 - b. Reproduce the contents of the paper under consideration verbatim, and put up the file for orders.
 - c. Extensively quote the contents of the previous papers and put up the file for orders.
 - d. State the questions for consideration and bring out clearly the points requiring decision.
3. **When passing orders or making suggestions on the file, an officer should ____:**
 - a. Repeat the points already made in previous notes so that the issues in a case could be high-lighted.
 - b. Reproduce extracts from the paper under consideration.

- c. Confine his note to the actual points he proposes to make, without reiterating the ground already covered in the previous notes.
 - d. Quote in full the relevant provisions of rules or instructions which have a bearing on the case.
4. **If a reference from a department seeks the opinion, ruling, or concurrence of the receiving department, and it requires detailed examination, such examination should normally be done_____:**
- a. On the file of the department making the reference.
 - b. On loose sheets which should be weeded out soon after a reply has been sent.
 - c. On a 'miscellaneous' file in the receiving department, and it may be weeded out at the end of the year.
 - d. Separately through routine notes which should be kept on subject-wise files opened each year for such notes.
5. **In making written inter-departmental references, it should be ensured that the originating department_____:**
- a. Always makes such references only by self-contained notes so that the need for sending its file never arises.
 - b. Where it is necessary to consult more than one department, such consultation is made simultaneously, even if the need for consulting the second department arises only after the views of the first department have become available.
 - c. Clearly state the points on which the opinion of other departments is sought.
 - d. Never prescribes time limit when calling for comments or concurrence from other departments.
6. **In making references under the single file system (SFS) , the non-secretariat organization (NSO) should ensure that_____:**
- a. The file cover of the SFS file prominently shows the name of the department under which the NSO functions.
 - b. The SFS file contains only such information as the department had asked for.
 - c. The SFS file presents information in such a way that the department seeks the help of the NSO in understanding and deciding the case
 - d. All relevant connected papers are placed on the file, properly arranged and referenced.
7. **Under the SFS System, all notings in the department should_____:**
- a. Be on the NSO file irrespective of the nature of the matters under consideration.
 - b. As a convention, be on a new page of the SFS file, except in sensitive and delicate matters for which the department should record notes on 'duplicate' files
 - c. Always be on the department's own file and only the final decision should be suitably recorded on the SFS file.
 - d. Always be done on routine sheets which should be weeded out after the decision has been conveyed on the SFS file.
8. **When a paper under consideration raises several major points which require detailed examination _____:**
- a. All these points should be examined in a single note on the file.
 - b. Each point should be noted upon separately in section notes.
 - c. A major point should be examined first in the note on the file, and the next point should be examined after orders on the first point have been passed.
 - d. The paper under consideration should be returned to the sender who may be asked to make separate references for each major point.
9. **If there are discrepancies in a case, the dealing hand should _____**
- a. Get the discrepancies reconciled before proceeding further with the case.
 - b. Ignore these discrepancies and go ahead with the examination of the case
 - c. Return the case to the originator for removing the discrepancies and resubmitting the case
 - d. Put the case aside and let the originator take initiative to get the case examined.
10. **When a running summary of facts is available on a file, any officer who has to note upon a file should_____:**
- a. Draw attention to the facts of the case by referring to the appropriate part of the summary without repeating them in his note.
 - b. Repeat the facts in his note so that the need to refer to the summary does not arise.
 - c. Get a copy of the appropriate part of the summary and place it on the file
 - d. Repeat verbatim the appropriate part of the summary in his note and make it self-contained.
11. **Noting is _____**
- a. Not required in a case where line of action is obvious or is based on a precedent or practice.
 - b. Required in every case, even if it is a simple or routine one.
 - c. Not required in complicated cases which are disposed of by discussions in meetings
 - d. Required when dealing with cases on which higher officers have given detailed instructions.
12. **A good note is one which :**

- a. Leaves some points unanswered so that personal discussion with the dealing hand becomes necessary.
 - b. Is written in abstract, flowery language and is full of long sentences.
 - c. Emphasis negative facts so that the case may be rejected.
 - d. Is concise and to the point free from wordy expressions.
- 13. Where a note recorded in the first instance requires any modification on account of additional facts or any error having come to notice it, is advisable that :**
- a. The note or a portion of it may be pasted over to conceal what had been recorded earlier.
 - b. The earlier note is replaced by a fresh one
 - c. A fresh note is put up on a new file without any reference to the note recorded on the earlier file.
 - d. A subsequent note is recorded, keeping the earlier note intact.
- 14. After examining a reference from a department seeking the opinion, ruling, or concurrence, the receiving department should:**
- a. Record only the final result on the file.
 - b. Quote opinions of officers, who have examined the reference, in the note recorded on the file of the department making the reference.
 - c. Also sent its routine notes to the department making the reference, in the note recorded on the file of the department making the reference.
 - d. Keep the file of the department making the reference and send only a self-contained note to it.
- 15. Single File System (SFS) is introduced by a department to:**
- a. Deal with matters referred to by its non-secretariat organizations (NSO) located in Delhi/ New Delhi
 - b. Correspond with statutory, corporate, or other autonomous body owned or controlled by it.
 - c. Deal with all routine matters relating to its NSOs.
 - d. Exercise tight control over its NSOs.
- 16. When making a reference on SFS, the NSO should ensure that:**
- a. The SFS file bears an inter-departmental (ID) number although it is sent as if it from one officer to another.
 - b. Every point for decision/ order is clearly brought out.
 - c. Draft orders, where they are required to be approved by the department, are sent only after a decision has been taken on the reference.
 - d. The SFS file is carried by an officer of the NSO at every stage of the consideration of the reference in the department.
- 17. A standard process sheet is developed for:**
- a. Examining in detail complicated cases of the policy nature.
 - b. Devising a new process for dealing with occasional items of work
 - c. Initiating a proposal for sanctioning additional resources for the department
 - d. Dealing with respective items of work.
- 18. A good note should:**
- a. Be so organized that the reader could understand its contents only after reading it several times.
 - b. Convey the information needed in a case, even though its presentation is not visually attractive.
 - c. Express ideas tactfully without hurting anybody's feelings
 - d. Express displeasure in strong language if incorrect statements have been made in a case.
- 19. Where a note is recorded by an officer after obtaining the orders of a higher officer.:**
- a. The officer recording the note should claim that he has recorded the note on his own without any reference to higher officer.
 - b. Such higher officer should be requested to confirm his approval by signing the note on the file.
 - c. The referring department should be advised to get the fact confirmed by such higher officer.
 - d. The fact that the views expressed in the note have the approval of such higher officer should be specifically mentioned in the note
- 20. When a self – contained note is put up to the highest authority of the organization:**
- a. The note should quote verbatim the views of other departments consulted in the matter.
 - b. The note should bring out briefly but clearly relevant facts, including views of other departments consulted in the matter, and the point or points on which orders of such authority are sought.
 - c. They should be kept brief by giving only the bare facts of the case.
 - d. The note should be written in such a way that it becomes necessary to explain the case personally in a meeting.

Answers

1. C
2. D
3. C
4. D

5. C
6. D
7. B
8. B

9. A
10. A
11. A
12. D

13. D
14. A
15. A
16. B

17. D
18. C
19. D
20. B

DRAFTING

WHAT IS DRAFTING?

A draft is rough copy of the communication which is intended to be issued to convey decision or decisions or views of the competent authority. Drafting is the process of preparing this rough copy. A draft is prepared on behalf of the competent authority. It is intended to convey the decision or views of the competent authority in such a way as if such authority has written the communication himself. Thus, the time and effort of the competent authority are saved, and he could give more attention to other important and urgent matters.

CASES WHERE DRAFTING IS NOT REQUIRED:

In routine cases, such as acknowledgements, reminders, enquiries, or replies to enquiries, and when non-confidential nature of information is to be obtained or conveyed, drafting is not required. In such cases pre-printed form letters are used.

No drafting is required in cases of simple and straightforward nature or those of repetitive nature for which standard forms of communication exist. In such cases, fair copies of the communication may be submitted to the appropriate officer for signature.

PROCEDURE OF DRAFTING

It is not always necessary to await the approval of the proposed line of action and the draft should be put up simultaneously along with the notes by the initiating level officer. The higher officer may revise the draft if it does not conform to the approved course of action. After the final decision is taken by the competent authority, he may have the fair communication made for his signature and authorize its issue, otherwise, he should prepare a draft and submit it to the appropriate higher officer for approval.

The officer approving the issue of a draft should append his initials with the date on the draft. It is also expected of him that he passes order on the file simultaneously whether the draft so approved should be kept on the file (along with the office copy of the communication issued in fair) or not.

Initial drafting should be done in black or blue ink. Modification in the draft at the subsequent levels may be made in green or red ink by the officers so as to distinguish the corrections made.

GENERAL INSTRUCTIONS FOR DRAFTING

A draft should carry the message sought to be conveyed in a language that is clear, concise, and incapable of misconstruction.

Lengthy sentences, abruptness, redundancy, circumlocution, superlatives and repetition, whether of words, observations or ideas, should be avoided.

Official communications emanating from a department and purporting to convey the laws or orders of the government must specifically be expressed to have been written under the directions of government. This requirement does not, however, imply that each communication should start with the phrase 'I am directed to say' or 'the undersigned is directed to convey', which has the effect of distancing the communicator from the reader at the very outset. A more direct and to the point format is to be preferred if some degree of rapport is to be established with the receiver of the communication. The obligatory requirement can be met in a variety of imaginative ways. For instance, variations of the phrase can be added to the operative part of the letter towards the end as under:

" _____ I have the pleasure to inform you that the government, on reconsideration of the matter, has decided to sanction an additional grant of _____ "

Or

" _____ In the light of the above developments, government conveys its inability to accede to _____ "

1. Communications of some length or complexity should generally conclude with a summary.
2. Depending upon the form of communication, the subject should be mentioned in it (including reminders)
3. The number and date of the last communication in the series, and if this is not from the addressee, his last communication on the subject, should always be referred to. Where it is necessary to refer to more than one communication or a series of communications, this should be done in the margin of the draft.
4. All drafts put up on a file should bear the file number. When two or more communications are to issue from the same file to the same addressee on the same date, a separate serial number may be inserted before the numeral identifying the year to avoid confusion in reference, eg. A-1101/5/(I)/ 2005-Est., A-1101/5/(II)/2005-Est.
5. A draft should clearly specify the enclosures which are to accompany the fair copy. In addition, short oblique lines should be drawn at appropriate places in the margin for ready reference by the typist, the comparers and the dispatcher. The number of enclosures should also be indicated at the end of the draft on the bottom left of the page thus- 'Encl.3'.
6. If copies of an enclosure referred to in the draft are available and are, therefore, not to be typed, an indication to that effect should be given in the margin of the draft below the relevant oblique line.
7. If the communication to be dispatched by the post is important (eg. A notice cancelling a license or withdrawing an existing facility) or encloses a valuable document (such as an agreement, service book or a cheque) instructions as to whether it should be sent through registered post or speed post or in an insured cover, should be given on the draft by the Superintendent/Section Officer concerned with its issue.

8. Urgent communication with bulky enclosures to far-flung areas like Andaman and Nicobar Islands should be arranged to be dispatched by Air Parcel through Indian Airlines. The Addressee should also be advised through wireless to take delivery of the consignment. Instructions to this effect should be given by the Divisional Head/Branch Officer/ Section Officer at the time of approval of draft.
9. The name, designation, telephone number, fax number, and email address of the officer, over whose signature the communication is to issue, should invariably be indicated on the draft.
10. In writing, or typing a draft, sufficient space should be left on the margin and between successive lines so that additions or interpolation of words may be made, if necessary.
11. A slip bearing the words 'Draft for approval' should be attached to the draft. If two or more drafts are put up on a file, the drafts as well as the slips attached thereto should be marked 'DFA I', 'DFA II', 'DFA III' and so on.
12. Drafts which are to be issued as 'Immediate' or 'Priority' should be so marked under the orders of an officer not lower in rank than a Superintendent/Section Officer.

AUTHENTICATION OF GOVERNMENT ORDERS

All orders and other instruments made and executed in the name of the President should be expressed to be made in his name and signed by an officer having regular or ex-officio secretariat status of and above the rank of Under Secretary, or other officer specifically authorized to authenticate such orders.

Where the power to make orders, notifications, etc, is conferred by a statute on the government of India, such orders and notifications should be expressed to be made in the name of the Government of India.

ADDRESSING COMMUNICATIONS TO OFFICERS BY NAME

Normally, no communication, other than that of a classified nature or a demi-official letter, should be addressed or marked to an officer by name, unless it is intended that the matter raised therein should receive his personal attention either because of its special nature, urgency or importance, or because some ground has already been covered by personal discussion with him and he would be in a better position to deal with it.

DRAFTING OF DEMI-OFFICIAL LETTERS

As the objective of writing a demi-official (D.O) letter is to call the personal attention of the addressee, the style of writing should be direct, personal and friendly. More usage of active voice is to be preferred. (eg 'I notice' rather than 'It is noticed'). It is expedient to come to the issue at the beginning itself. Eg. 'I seek your cooperation in the matter of _____',

A demi-official (DO) letter should preferably not exceed one page. If the message to be conveyed is lengthy, it is better to condense it into one page in a few small and meaningful paragraphs in a manner that holds the interest of the addressee; the detailed arguments can be set out in appendices.

The colour code in demi-official (DO) letter will be as follows: a demi-official (DO) letter from a Minister will exhibit the National Emblem in blue colour and that from an officer will exhibit the National Emblem in red colour.

COMMUNICATIONS TO THE ATTORNEY- GENERAL OF INDIA

References to the Attorney-General should be made only by the Ministry of Law and Justice.

COMMUNICATION TO CONSTITUTIONAL/STATUTORY AUTHORITIES

References to constitutional and statutory authorities such as Election Commission of India should normally be made in the letter from addressed to Principal Secretary/ Secretary. In no case office memorandum should be sent to such authorities by the Ministries/ Departments.

COMMUNICATIONS TO THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

References to the Comptroller and Auditor General of India for his views or advice can be made only by or through the Ministry of Finance. In matters of day-to-day administration, Ministries/Departments may, however, correspond direct with the Comptroller and Auditor General of India at their discretion.

COMMUNICATIONS TO THE UNION PUBLIC SERVICE COMMISSION

References to the Union Public Service Commission should normally be made in the form of letters addressed to the Secretary. In certain matters, eg, requisitions for recruitment, formal references should ordinarily be preceded by personal discussion at appropriate level.

CORRESPONDENCE WITH UNION TERRITORY ADMINISTRATIONS

All communications of a routine nature which clearly relate to the business of a particular department, should ordinarily be addressed to the Secretary in the appropriate department. Other important communications may be addressed to the Chief Secretary or the administrator.

CORRESPONDENCE WITH STATE GOVERNMENT

Communications on the subjects which clearly relate to the business of a particular department should normally be addressed to the Secretary of that department. Other communications including those of special nature or importance warranting attention at higher levels, may be addressed to the Chief Secretary. Demi-Official letters can also be sent to officers of State governments. In case of demi-official communications to the Chief Secretary of a State, this level should not be below the level of Joint Secretary.

Communications other than those of a purely routine nature, eg. Acknowledgements, should not ordinarily be addressed to State Governments, except with the prior approval and over the signature of the branch officer. Purely routine communications can, however, be signed by a section officer.

CORRESPONDENCE WITH THE LOK SABHA AND THE RAJYA SABHA SECRETARIATS

Communications meant for the Lok Sabha Secretariat or the Rajya Sabha secretariat and requiring urgent or high level attention may be addressed to the Secretaries concerned and not the speaker or the Chairman direct.

CORRESPONDENCE WITH MEMBERS OF PARLIAMENT

Communications received from members of parliament should be attended to promptly.

Where a communication is addressed to a Minister, it should, as far as practicable, be replied to by the Minister himself. In other cases, a reply should normally be issued over the signature of an officer of the rank of Secretary only.

Where, however, a communication is addressed to the head of an attached or subordinate office, Public Sector Undertakings, Financial Institutions (including nationalized banks), Division/ Branch In charge in a Ministry/ Department/Organization, it should be replied to by the addressee himself. In routine matters, he may send an appropriate reply on his own. In policy matters, however, the officer should have prior consultation with higher authorities before sending a reply. It should, however, be ensured that minimum level at which such replies are sent to Members of Parliament is that of Under Secretary and that also in letter form only.

Normally, information sought by a Member should be supplied unless it is of such a nature that it would have been denied to him even if asked for on the floor of the Houses of Parliament. As far as possible, in corresponding with Members of Parliament, preprinted or cyclostyled replies should be avoided.

In case a reference from ex-Member of Parliament is addressed to a Minister or Secretary, reply to such reference may be sent by the concerned Divisional Head after obtaining approval of the Secretary of the Ministry/ Department. In case the reference is addressed to a lower level officer, reply to such reference could be sent by the officer on his own in non-policy cases and after obtaining approval of the higher authorities in policy cases. However, the minimum level at which reply could be sent should be that of an Under Secretary and that too in letter form only.

CORRESPONDENCE WITH MINISTERS OF STATE GOVERNMENT

The procedure laid down in the above paragraph may also be followed in dealing with communications received from the Ministers of State Governments.

CORRESPONDENCE WITH FOREIGN GOVERNMENTS AND INTERNATIONAL ORGANISATIONS

Correspondence with Foreign Governments and their Missions in India, Heads of Indian Diplomatic Missions and posts abroad and ,United Nations and its specialized agencies should normally be channelized through the Ministry of External Affairs. The exceptions under which direct correspondence may be resorted to are indicated in the instructions issued by the Ministry of External Affairs.

PROMPT RESPONSE TO LETTERS RECEIVED

Each communication received from the Members of Parliament, a member of the public, a recognized association or a public body should be acknowledged within 15 days, followed by a reply within the next 15 days of acknowledgement sent.

Where

- (i) Delay in anticipated in sending a final reply, or
- (ii) Information has to be obtained from another Ministry or another office, an interim reply should be sent within a month (from the date of receipt) indicating the possible date by which a final reply can be given.

If any such communication is wrongly addressed to a department, it should be transferred promptly (within a week) to the appropriate department under intimation to the party concerned.

Where the request of a member of the public cannot be acceded to for any reason, reasons for not acceding to such a request should be given.

As far as possible, requests from members of public should be looked at from the user's point of view and not solely from the point of view of what may be administratively convenient.

TARGET DATE FOR REPLIES

All important matters in which State Governments, departments of the Central Government, or other offices, public bodies or individuals are consulted, time limit for replies may ordinarily be specified. On the expiry of the specified date, orders of the appropriate authority may be obtained on whether the offices whose replies have not been received, may be allowed an extension of time or whether the matter may be processed, without waiting for their replies.

OBJECTIVE QUESTIONS

1. Drafting is:

- a. Done to keep dealing hand busy doing some work
- b. Intended to conceal facts of a case from the other party
- c. The process of preparing a rough copy of the communication which is intended to be issued to convey decision or decisions or views of the competent authority.
- d. An opportunity given to the dealing hand to convey his own feelings in a case.

2. Drafting is required:

- a. In all cases irrespective of the fact that the case is of routine nature or of policy nature.
- b. In cases where the line of action is not clear or where a policy decision is intended to be conveyed
- c. Primarily because the intention is to involve a number of persons and share responsibility for conveying a decision.
- d. To give an opportunity to officers at various levels to impress their bosses with their knowledge and skill in the use of language.

3. A good draft should:

- a. Be written in such a way that the recipient of the communication seeks the sender's help in understanding it fully.
- b. Be full of lengthy sentences in which words and ideas are repeated several times to help the recipient to get the message correctly.
- c. Use plenty of superlatives and courteous words so that the recipient forms a good impression of the organization.
- d. Carry the message sought to be conveyed in a language that is clear, concise and incapable of misconstruction.

4. When a communication is of some length or complexity:

- a. It should generally conclude with a summary.
- b. It should repeat the ideas several times so that there is not difficulty in understanding them
- c. It should be left to the party to come to a conclusion which it thinks to be appropriate
- d. It should so confuse the recipient that he feels compelled to do what the communication asks him to do.

5. When writing a d.o. letter, attempt should be to:

- a. Make it as lengthy as possible so that the message could be properly conveyed.
- b. Give detailed arguments in the letter instead of in appendices so that reading it not interrupted.
- c. Condense the message in one page in a few small paragraphs.
- d. Maintain objectivity by writing in one page in a few small paragraphs.

6. When corresponding with a state government:

- a. All communications should normally be addressed only to the Chief Secretary of the state.
 - b. All correspondence should normally be through demi-official letters addressed to the secretary of the particular department.
 - c. Communications on subjects which clearly relate to the business of a particular department should normally be addressed to the secretary of that department.
 - d. It should be ensured that no demi-official communication is sent to any officer of the state.
- 7. When a member of parliament sends a communication addressed to the head of an attached office:**
- a. The member of parliament may be advised to write to the administrative ministry for any information he wants.
 - b. The addressee himself should send a reply, after consultation with the administrative ministry, where necessary.
 - c. A reply can be sent by an officer of the level of under secretary through a demi-official letter.
 - d. The administrative ministry may be requested to send an appropriate reply to the member of parliament.
- 8. When it is intended that the matter raised in a communication should receive the personal attention of a particular officer:**
- a. It may be addressed or marked to the officer by name
 - b. It should be sent through a formal letter addressed to the superior officer under whom that particular officer functions.
 - c. It may be sent through a formal letter addressed to the administrative head of the organization in which that particular officer functions.
 - d. It should be sent only through a formal letter, and that particular officer may be advised to get it from Central Registry of his ministry or Department.
- 9. All initial drafting should be done:**
- a. In red ink to make it seem important requiring prompt attention.
 - b. In green ink to give it a colourfull look
 - c. Partly in red ink and partly in green ink to highlight particular portions of the draft
 - d. In black and blue ink, and modifications at subsequent levels made in green or red ink to distinguish the corrections made.
- 10. In all important matters in which State governments, departments of the Central Government or other offices etc are consulted:**
- a. Replies from these organizations should be awaited patiently and further action taken only after all replies have been received.
 - b. Time limits for replies may ordinarily be specified and orders of the appropriate authority optioned on the expiry of the specified date about further action to be taken.
 - c. Efforts should be made to contact such organizations personally and obtain their views.
 - d. Those organizations which fail to send their replies within a reasonable time should be reminded through strongly worked demi-official letter.
- 11. In cases of simple, straightforward, or repetitive nature:**
- a. A draft of the reply to be sent should invariably be put up for approval.
 - b. Orders of the appropriate authority should be obtained before a draft is put up for approval.
 - c. It is not necessary to send any reply and the information may be conveyed on telephone.
 - d. Fair copies of the standard forms of communication may be submitted to the appropriate officer for signature.
- 12. All drafts put up on a file should bear:**
- a. The serial number in the dispatch register.
 - b. The serial number in the Assistant's diary at which the communication to which it is a reply was entered.
 - c. The file number.
 - d. The diary number of the section diary at which the receipt to which it is a reply was entered.
- 13. In writing or typing a draft:**
- a. Sufficient space should be left on the margin and between successive lines so that additions of words may be made, if necessary.
 - b. No space should be left blank so that it becomes impossible to make any additions and alterations in the draft
 - c. It is not necessary to give the name and designation of the officer over whose signature the communication is to issue.
 - d. It is advisable to mark 'immediate' on all drafts so that the communication is promptly attended to.
- 14. When a reference is received from an ex-member of parliament addressed to a minister or Secretary:**
- a. Such a reference should be ignored and no reply need be sent.

- b. A reply to such reference may be sent by the concerned divisional head after obtaining the approval of the Secretary of the ministry/department.
 - c. An officer of the level of section officer/superintendent may be asked to send a reply
 - d. The personal staff of the minister or the Secretary may send a reply.
- 15. All communications received from members of parliament, members of the public, a recognized association or a public body should be:**
- a. Kept pending till the information asked for in the communications has been collected.
 - b. Ignored because the communications are undue interference in the normal functioning of the office.
 - c. Politely returned saying that the required information may be collected personally
 - d. Acknowledged within 15 days, followed by a reply within the next 15 days of acknowledgement sent.
- 16. If a communication from a Member of parliament or a member of the public is wrongly addressed to a department, it should be:**
- a. Returned to the sender with the advice to address it to the appropriate department.
 - b. Transferred within a week to the appropriate department under intimation to the sender.
 - c. Ignored because it is actually not meant for the department in which it has been received.
 - d. Replied to by the receiving department after obtaining the required information from the appropriate department.
- 17. According to the colour code in demi-official letters.:**
- a. A demi-official letter from a minister will exhibit the National Emblem in red colour
 - b. A demi-official letter from an official will exhibit the National emblem in blue colour
 - c. Demi-official letter from either a Minister or an official will exhibit the National Emblem in the same green colour
 - d. A demi-official letter from a minister will exhibit the National Emblem in blue colour and that from an officer will exhibit the National Emblem in red colour.
- 18. When two or more drafts are put up on a file,**
- a. All the drafts may be bunched together with a stapler and put up.
 - b. The drafts as well as the slops attached thereto should be marked 'DFA I', 'DFA II', and so on.
 - c. One draft should be got approved first, and thereafter the next draft put up.
 - d. All the drafts should be taken personally to the appropriate officer and got approved.
- 19. It is necessary to refer to more than one communication or a series of communications in a draft, it should be done:**
- a. Immediately after the salutation, and only after the reference to the communications has been completed the text of the draft reply should follow.
 - b. By referring to the communications at the end immediately before superscription
 - c. By referring to the communications immediately after the first paragraph in the draft
 - d. By referring to the communications in the margin of the draft
- 20. If delay is anticipated in sending a final reply to a communication from a member of parliament:**
- a. The member of parliament may be informed that a final reply will be sent in due course, if possible.
 - b. The member of parliament may be informed about the reasons for not sending a reply and he may be requested not to press for it.
 - c. An interim reply should be sent to the member of parliament within a month from the date of receipt of his communication indicating the possible date by which a final reply can be given.
 - d. It is advisable not to enter into further correspondence with the members of parliament, but a final reply to his communication may be sent as soon as possible.

ANSWERS

- | | | | | | | | | |
|-------|-------|------|------|-------|-------|-------|-------|-------|
| 1. C | 3. D | 5. C | 7. B | 9. D | 11. D | 13. A | 15. D | 17. D |
| 2. B | 4. A | 6. C | 8. A | 10. B | 12. C | 14. B | 16. B | 18. B |
| 19. D | 20. C | | | | | | | |

PUNJAB MUNICIPAL ELECTION RULES, 1994

DEFINITIONS

- **Election:** It means the election of a member of a Municipality from an area delimited as a constituency for the purposes of election to that Municipality.
- **Election Commission or Commission:** It means the state Election Commission, established under **section 3** of the Act
- **Act:** It means the Punjab State Election Commission Act, 1994
- **Presiding Officer and Polling Officer:** It means the Presiding Officer and Polling Officer, appointed under **section 20** of the Act.
- **Returning Officer and Assistant Returning Officer:** It means the Returning Officer and Assistant Returning Officer appointed under **section 16** of the Act.
- **Registration Officer :** It means to the Electoral Registration Officer, appointed under **section 15** of the Act.
- **Ballot Box :** It includes any box, bag or other receptacle used for the insertion of ballot papers by electors.
- **Counterfoil:** It means the counterfoil attached to a ballot paper printed under the provisions of these rules.
- **Electoral roll Number of a person means:**
 - (i) The serial number of the entry in the electoral roll in respect of that person.
 - (ii) The serial number of the part of the electoral roll in which such an entry occurs
 - (iii) The name and/or the number of the constituency to which the Roll relates.

NOMINATION PAPER:

- (i) Every nomination paper presented under section 38 of the Act shall be in Form 20 and shall be presented to the Returning officer by the candidate himself or his proposer during the hours of eleven O' clock of the forenoon and three O'clock of the afternoon or such other hours as may be fixed for this purpose on date/dates and place fixed for filing the nominations paper.
- (ii) For every candidature, fee as specified below will be deposited either in cash with the Returning officer along with the nomination paper or in the Tresury in the 'Head' to be specified by the commission:

For election to;

a. Municipal Corporation	-	Rs 200
b. Municipal Council Class-I	-	Rs 150
c. Municipal Council Class-II	-	Rs 100
d. Municipal Council Class-III and Nagar Panchayats-		Rs 50

APPOINTMENT OF POLLING AGENTS:

The number of polling agents that may be appointed under **section 47** shall be one agent and two relief agents for one polling stations.

VOTING BY POSTAL BALLOT:

The following persons shall be entitled to vote by post;

- a. Service voters defined in sub-section (5) of section 29
- b. Electors covered under sub-section (7) of section 29
- c. Voters subject to preventive detention
- d. Public servants on election duty.

MATERIAL TO BE SUPPLIED AT THE POLLING STATIONS:

The returning Officer shall provide at the Polling Stations:

- (i) Necessary number of ballot boxes
- (ii) Sufficient number of ballot papers
- (iii) Copies of the relevant part of the Roll
- (iv) Presiding Officer's seal for stamping the ballot papers
- (v) Other necessary material.

ADMISSION TO POLLING STATIONS

The Presiding Officer shall regulate the number of electors to be admitted at any one time inside the polling station and shall exclude there- from all persons other than:

- a. Polling Officers
- b. Public servants on duty in connection with the election
- c. Persons authorised by the commission
- d. Candidates, their election agents and one polling agent of each candidate
- e. A child in arms accompanying an elector
- f. A person accompanying a blind or infirm elector who cannot move without help
- g. Such other persons as the Returning Officer or the Presiding Officer may employ for identification of electors.

CHALLENGING OF IDENTITY OF ELECTOR

Any polling agent may challenge the identity of a person claiming to be a particular elector by the first depositing a sum of rupees five in cash with the Presiding Officer.

SPOILT BALLOT PAPERS

An elector who has inadvertently spoilt paper in such a way that it cannot conveniently be used as a ballot paper, may, on delivering it to the Presiding Officer and satisfying him of his inadvertence, obtain another ballot paper in place of the spoilt ballot paper and the latter shall be marked as 'cancelled'. All such votes shall be put in a separate packet marked 'cancelled votes'.

COMMENCEMENT AND CLOSING OF POLL

The poll shall be commenced and closed at the hour fixed in that behalf under section 57 and no elector shall thereafter be admitted into the polling station after the close votes polled:

Provided that if for any reason it was not possible to open a polling station at the hour appointed under section 57 or if by reason of dis-order at the polling station or for any other reason the Presiding Officer has considered it necessary to stop the polling for a certain time, the Presiding Officer shall keep the polling station open for a further period equal to the period that elapsed between the hour appointed for the opening of the polling station and the hour at which it was actually opened or the time during which the polling was stopped as the case may be.

SEALING OF PACKETS

If at any election any ballot box used at a polling station or any other place fixed for the poll is unlawfully taken out of the custody of Presiding Officer or is in any way tampered with or is intentionally or unintentionally destroyed, lost or damaged, the Presiding Officer will immediately submit report of facts to the Returning Officer who will forward it to the commission with his comments and if the commission is satisfied, on receipt of the report of the Presiding officer through the Returning Officer, that in consequence thereof the result of the poll on that polling station cannot be ascertained;

The commission may-

- (a) Declare the polling at that polling station to be void
- (b) Appoint a day and fix the hours for taking a fresh poll at the polling station
- (c) Notify the day so appointed and the hour so fixed in the manner prescribed under these rules.

ADMISSION TO THE PLACE FIXED FOR COUNTING

The Returning Officer shall exclude from the place fixed for counting of votes all persons except-

- (a) Such persons to (be known as Counting Supervisors and Counting Assistants) as he may appoint, to assist him in counting.
- (b) Persons authorised by the commission
- (c) Public servants on duty in connection with election
- (d) Candidates, their election agents and counting agents.

COUNTING OF VOTES

The ballot paper taken out of each ballot box shall be arranged in convenient bundles and scrutinized.

The Returning Officer shall reject a ballot paper:

- (a) If it bears any mark or writing by which the elector can be identified
- (b) If it bears no mark at all or, to indicate the vote if it bears a mark elsewhere than on or near the symbol of one of the candidates on the face of the ballot paper
- (c) If it bears a mark made otherwise than with one candidate
- (d) If votes are given on it in favour of more than one candidate
- (e) If the mark indicating the vote thereon is placed in such manner as to make it doubtful as to which candidate the vote has been given
- (f) If it is a spurious ballot paper
- (g) If it is so damaged or mutilated that its identity as a genuine ballot paper cannot be established
- (h) If it bears a serial number, or is of a design, different from the serial numbers, or as the case may be, the design of the ballot papers authorised for use at the particular polling station
- (i) It does not bear both the mark and the signature which it should have borne under the provisions of rule 52.

COUNTING OF VOTES RECEIVED BY POST:

1. At the time fixed for counting of postal ballot papers, the Returning Officer shall open the covers in which the postal ballot papers have been received and examine the postal ballot papers and other papers contained the cover: Provided that no postal ballot paper received after the expiry of the time fixed in that behalf shall be opened and no vote contained in any such cover shall be counted.
2. A postal ballot paper shall be rejected on the following grounds namely-
 - (a) If it bears any mark (other than the mark to record the vote) or writing by which the elector can be identified, or
 - (b) If no vote is recorded thereon
 - (c) If votes are given on it in favour of more candidates than one
 - (d) If it is a spurious ballot paper
 - (e) If it is so damaged or mutilated that its identity as a genuine ballot paper cannot be established
 - (f) If it is not returned in the cover sent along with it to the elector by the Returning Officer.

THE PUNJAB MUNICIPAL ACT, 1911

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Annual Value: It means the gross annual rent at which the building or land has actually been let. The annual value shall include the corresponding increase in rent as well.

In the case of building or land, which is occupied by the owner, the annual value shall be:

- 5%- present market value of the land.
- 5% erecting the building minus 10% depreciation.

Cost of erecting the building:

- Rs. 500 per sq ft - pucca
- Rs. 300 per sq ft - semi pucca
- Rs. 100 per sq ft - kacha.

Industrial building: products or material are fabricated, assembled or processed, such as assembly plants, power plants, refineries, gas plants, mills and factories.

Non-residential building: The purposes of business, profession, trade, institution or any other commercial activities.

Residential building: Any building which is being used exclusively for residential purposes.

Building line: A line beyond which the outer face or any part or an external wall of a building may not project in the direction of any street, existing or proposed.

Erect or re-erect any building includes:

- (a) Any material alteration or enlargement of any building
- (b) The conversion of structural alteration into a place for human habitation.
- (c) The conversion into more than one place for human habitation
- (d) The conversation of two or more places of human habitation into a greater number of such places
- (e) An alteration of its drainage or sanitary arrangement.
- (f) The addition of any rooms, buildings
- (g) The construction in a wall adjoining any street or land not belonging to the owner of the wall.

Inhabitant: It includes any person ordinarily residing or carrying on business, or owning or occupying immovable property, in any municipality.

Land: It includes benefits to arise out of land, things attached to the earth

Market Value: Minimum value of the land prevailing on the first January of the preceding financial year as fixed by the collector.

Municipal Area: It means the territorial area of a Municipality

Municipality: An institution of self government constituted as a Nagar Panchayat or a Municipal Council

Occupier : It includes an owner in actual occupation of his own land or building, and also any person for the time being paying or liable to pay to the owner the rent or any portion of the rent of the land or building in respect of which the word is used.

Street: It means any road, footway, square, court, alley, or passage, accessible, whether permanently or temporarily to the public, and whether a thoroughfare or not.

- It shall include every vacant space, can be private property and partly or wholly obstructed by any gate, post, chain.
- Occupier of any such building has a right at all hours to prevent all other persons from using

- Shall include also the drains and gutters

Public Place: It means a space which is open to the use or enjoyment of the public, whether or not private property and whether or not vested in the committee.

Dung: It includes night-soil, sewage, sullage, sludge, refuse, filth or rubbish or animal matter of any kind.

CONSTITUTION OF MUNICIPALITIES

Specification of local areas to be smaller urban areas or transitional areas and constitution of Municipal Councils and Nagar Panchyats.

State Govt. on basis of Population, its density, revenue generated for local administration, %age of employment in non-agricultural activities, the economic importance or such other factors deem fit by notification in the official gazette, any area to be a transitional area or a smaller urban area for the purposes of this Act

Not Included:- .

- *Military Cantonment:*
- *industrial township shall not form part of a transitional area or a smaller urban area.*

The State government may, by notification in the official gazette, **constitute for the transitional area so specified a Nagar Panchyat** and for the **smaller urban area so specified a Municipal Council of the first class, second class or third class**. State government changes its classification from one class to another.

- State government may pass such orders to the transfer any transitional area of other local authority to the Nagar Panchyat.

Municipal limits- Large number of Shops, Rice Mills, Brick Klin, Marriage palace etc are already existing in the area and the entire area is in process of acquiring an urban character and needs to be included in Municipal Area for planned growth, Population of the area should be more than 5000, of economic importance and Gramsabha decision taken to include that area.

Alteration of limits of Municipality: State Government after consultation with the concerned Municipality, by notification in the official Gazette, alter the limits specified for any municipal area so as to include therein or to exclude.

Reservation of seats: In every Municipality, out of the total number of elected members. State government shall, by notification, reserves seats for the Scheduled Castes subject to the condition.

SC Seats : Total Seats :: SC Population : Total Population

- Seats may be allotted by rotation to different constituencies to be known as wards in the Municipality.
- 1 seat- Backward Classes allotted by rotation.
- Not less than one-third (including the number of seats reserved for women belonging to the Scheduled Castes) of the total number of seats to be filled by direct election in every Municipality shall be reserved for women.

Scheduled Castes: Clause (24) of Article 366 of the Constitution of India

Reservation of offices of President: Offices of Presidents of the Municipalities in the State.

- 5% Scheduled Castes
- 5% women including Scheduled Castes
- 2% Backward Classes

Example :- Total Population = 1 lakh, SC population = 30000

Total seats = 100

SC = Total = 30 (as proportion of total population)

SC women (minimum) = 10

General Women = 23

Total Women = 10 + 23 = 33

Backward Class = 1

Reserved seats are as per rotation in constituencies or wards of municipality

Nagar Panchyat or the Municipal Council shall consist of the following members, namely:

- (i) Number of elected members determined from time to time by the State Government.
- (ii) All members of the legislative assembly of the state representing constituencies comprising wholly or partly the Municipal area.

Duration of Municipalities:

- a. Five years from the date appointed for its first meeting.

First Meeting means meeting of the newly constituted Municipality held for the election of its President and Vice President

An election to constitute a Municipality shall be completed;

- a. Before the expiry of its duration
- b. Before the expiration of a period of 6 months from the date of its dissolution.

Power of State Government to direct holding of general election

- a. By notification, direct that a general election of the members of the Municipalities or an election to fill a *casual vacancy* shall be held by such date.
- b. The election commissioner shall take necessary steps for holding such general election.

Tenure of a Municipality cannot be extended beyond a period of 5 years from the date of its first meeting.

Dissolution of Municipalities: If in the opinion of the state government, a Municipality is *not competent to perform its duties or persistently makes defaults in the performance* of duties imposed on it exceeds or abuses any of its powers. The State Government alongwith reasons dissolve such Municipality.

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

When Municipality is dissolved:

- All *members* of the Municipality shall *vacate* their offices
- All powers and duties of the Municipality during its dissolution by person or authority, appointed the state government by notification.
- All property in possession of the Municipality shall be held by the State Government.
- The Municipality reconstituted upon the dissolution of the existing Municipality before the expiration of its duration, shall continue only for the remainder of the period for which the dissolved.

Resignation of member of committee:

- Submit an application in writing *through the Deputy Commissioner to the State Government*. If such resignation is accepted, it shall be notified not less than *15 days* and not more than *60 days*.
- To *withdraw* his resignation he may apply to the *Deputy Commissioner within 15 days* of the receipt by the Deputy Commissioner.

Powers of the State government as to removal of members:

- If a member refuses to act, incapable of acting, or has been declared a *bankrupt* or an *insolvent* or has been *convicted* of any such offence or subject by a criminal court.
- *Disqualified for employment* in, or has been *dismissed* from, the *public service* and the reason for the disqualification or dismissal is such as implies in the opinion of the state Government as defeat of *character* which unfits him to be a member.
- *Absented* himself for more than *3 consecutive months* from the meeting of the committee.
- *Dangerous to the public peace* or order
- *Flagrantly abused his position* as a member of committee or has through *negligence* or *misconduct* been responsible for the loss, or misapplication of any money or property of the committee.
- Legal practitioner, he acts or appears in any legal proceeding on behalf of any person *against* the *committee*, or on behalf of or against the *government*.

Reason of removal is communicated to the member and given an opportunity of tendering an explanation in writing.

- Whose election has been declared void for corrupt practices shall be disqualified for election for a period not exceeding five years.
- Person whose election or appointment has been deemed to be invalid shall not be disqualified for election or appointment for a period exceeding two years

Filling of casual vacancies of Members:

- A vacancy occurs by death, resignation, removal or otherwise of a member, the same shall be filled by ways of election as per category (SC, BC, Women)
- A person elected to fill up a casual vacancy shall be elected for the remainder of his successors' term of office.
- The remainder of the period is less than six months not be necessary to hold any election.

*Every officer or servant employed by the committee whether for the whole or part of his time and every member of the committee shall be deemed to be a public servant within the meaning of **section 21 of the Indian Penal Code**.*

PRESIDENT AND VICE PRESIDENT

- Every Municipality shall, from time to time, elect *one of its members to be its President*, and the member so elected shall elect *one or two of its members to be vice-president or vice presidents* and when vice-presidents are elected in the same date, the Municipality shall declare which of them shall be deemed to be the senior.
- An *ex-officio member* shall not be eligible for election as *President or vice president*.

Term of office of President and Vice President:

- The term of office of President of a Municipality shall be *co-terminus (5year)* with the term of the Municipality.
- The term of office of Vice-President of the Municipality shall be such as the Municipality *may fix under its bye-laws*.
- *If eligible for re-election*

Resignation/Removal of President and Vice President

- Whenever a President or Vice-President vacates his seat or tenders in writing to the committee his resignation of his office or be *removed from office by the state government on the ground of abuse* of his powers or of habitual failure to perform his duties or in pursuance of a resolution requesting his *removal passed by two-thirds of the members* of the committee.
- If a resolution requesting the removal is passed by two-thirds of the members President /Vice President to be under suspension immediately after such resolution is passed.
- The reason for his proposed removal shall be communicated to him by means of a registered letter in which he shall be called upon to tender within twenty one days an explanation in writing.

Notification of Election and appointments

- No elected member shall enter upon his duties until an oath or affirmation of his allegiance to India through an officer appointed by Government.

Conduct of Business

- **Times of holding meetings:**
 - Transaction of business at least *once in every month*
 - The President during the vacancy of his office, during his suspension a Vice President whenever he thinks fit via requisition in writing by not less than one-fifth of the members called either an ordinary or a special meeting at any other time.
 - If the President of the Vice President fails to call a meeting of the committee within a period of fourteen days from the date of receipt of requisition the members who had signed the requisition may convene a meeting of the committee in accordance of Bye Law within a period of thirty days.

(No Confidence Motion against President)

- When a special and an ordinary meeting are called for the same day, the special meeting shall be held as soon as necessary quorum is present.
- Only those Business are truncated which is in the requisition.

Quorum:

- The quorum necessary for the transaction of business at a special meeting of a committee shall be one-half of the number of the committee actually serving at the time but shall not be less than three.
- The quorum necessary for the transaction of business at an ordinary meeting of a committee shall be such number of proportion of the members of the committee but shall not be less than three.
- If any ordinary or special meeting of a committee a quorum is not present, the chairman shall adjourn the meeting to such other day as he may think fit, and the business which would have been brought before the original meeting if there had been a quorum present shall be brought before, and transacted at, the adjourned meeting, whether there be a quorum present thereat or not.

Chairman of meeting:

- The President in his absence or during the vacancy the Senior Vice President present or in his absence Vice President or in his absence one of their member.

Vote of Majority decisive:

- All questions which come before any meeting of a committee shall be decided by a majority of the votes of the members present, the chairman of the meeting in case of an equality of votes having a second or casting vote.

Record and Publication of proceedings:

- Minutes of the proceedings at each meeting of a committee shall be drawn up and recorded in a book to be kept for the purpose, shall be signed by the chairman of the meeting or of the next ensuing meeting.
- A copy of every resolution passed at any meeting of a committee shall, within three days from the date of the meeting, be forwarded to the Deputy Commissioner.

- **BYE-LAWS**

- a. The time and place of its meeting
- b. The manner in which notice of ordinary and special meetings and adjourned meetings shall be given.
- c. The quorum necessary for the transaction of business at ordinary meetings.
- d. The conduct of proceedings at meetings and the adjournment of meetings
- e. The custody of the common seal and the purposes for which it shall be used.
- f. The appointment of sub-committees and their duties, the division of duties among the members of the committee and the powers to be exercised by such members as are primarily responsible for the current executive administration.
- g. The term for which a Vice President shall hold office

Delegation of Powers

- The state government may, by notification, delegate all or any of its powers under this act, except the power to frame forms or make rules to any officer not below the rank of an Extra Assistant Commissioner.

Delegation of Certain Powers and Functions of Committee:

- To the President, a Vice-President, the Secretary or a Sub-committee
- To the medical officer of health all or any of the powers conferred.
- To the Inspector-General of Civil Hospitals, Civil Surgeon of the District, any officer of the Department of Public instructions or Public Health
- And to the Municipal engineer the powers conferred upon the committee.

Extraordinary powers of President or Vice-President in case of emergency

- On the occurrence or threatened occurrence of any event involving or likely to involve extensive damage to property or danger to human life or grave inconvenience to the public, the President or the Executive officer or, in the President or during the vacancy of his office, a vice President may, if in his opinion there is an emergency necessitating action before the matter can be considered by the committee, direct the execution of any such work or the doing of any such act which the committee is empowered to execute or do, as the emergency shall in his opinion justify or require, and may direct that the expense of executing such work or doing such act be paid from the Municipal fund.

Joint committees

- A committee may concur with any other committee, or with any district board, or with any cantonment authority, or with more than one such committee.

Defects in constitution and Irregularities:- No act done proceeding taken under act shall be questioned on the ground merely on existence of any vacancy in any committee or joint committee.

Officers and Servants

- The state government may make rules for regulating the recruitment and the conditions of service of members of the Municipal Services.
- The state government may transfer any member of a Municipal service from a post in one committee to a post carrying the same scale of pay in another committee.
- The salary, allowances, gratuity, annuity, pension and other payments shall be charged from the municipal fund.
- Creation of posts in a municipal service and appointment of members thereto shall be made by the state government or by an authority empowered.

Employment of other officers and servants:

- A committee may, and if so required by the state government shall, employ other officers and servants, and may assign to such officers and servants such remuneration as it may think fit, and any suspend, remove dismiss, or otherwise punish any officer or servant so appointed.
- No person who is a member of a committee shall be employed by a committee during the tenure of his term and for a period of twelve months thereafter.

Power to demand punishment or dismissal

- Any officer or servant of the committee is negligent in the discharge of his duties, suspended, fine or otherwise punish him.
- He is unfit for his employment, the committee shall dismiss

Power to prevent extravagance in establishments;

- If, in the opinion of the Deputy commissioner, the number of persons employed by a committee as officers or servants or whom the committee may propose to employ as such the remuneration assigned by the committee to those persons or any of them is excessive.
- *Deputy Commissioner reduce the number of those persons or the remuneration, as the case may be*
- Committee may appeal against any such requirement to the state government and the decision of the state government , on any such appeal shall be final.

Pensions, leave allowances and provident fund:

Partly by Govt, Partly by Govt in case of employee is partly employed.

Notice before discharge:

- In the absence of a written contract to the contrary, every officer or servant employed by a committee shall be entitled to one month's notice before discharge unless he is discharged during a period of probation or misconduct or was engaged for a specified term and discharged the end of it.

Authority to contract:

- The committee of any municipality of the first class delegate to one or more of its members power of entering on its behalf into any particular contract whereof the value or amount does not exceed five hundred rupees, or into any class of such contracts.
- No contract by or on behalf of any committee whereof the value of amount exceeds five hundred rupees.

Mode of executing contracts and transfer of property

- 1st class – value exceeds – Rs. 100
2nd & 3rd class - value exceeds – Rs. 50

In writing, and must be signed by two members, of whom the President or a vice-President shall be one, and countersigned by the secretary.

- Every *transfer of immovable property* belonging to any committee must be made by an instrument in writing, executed by the *President or Vice President, and by at least two other members of committee*.

PENALTY :- If any member, officer or servant of a committee, or of a joint committee, without the previous permission in writing of the deputy commissioner voluntarily renders himself interested in *any contract* made either that committee, or if within *one month* of his becoming interested in any such contract he neither *resigns* nor obtains the *permission* in writing of Deputy Commissioner of his remaining a member, officer or servant of the committee in spite of his interest in such contract, he shall be deemed to have *committed an offence* under section 168 of the Indian Penal Code.

Privilege & Liability No suit shall be instituted against a committee, or against any officer or servant of a committee, in respect of any act purporting to be done in its or his official capacity, until the expiration of one month next after notice in writing has been left/ delivered to him.

- Every person shall be liable for the loss, waste or misapplication of any money or other property belonging to a committee, if such loss, waste or misapplication is reported by the examiner of local fund accounts, or other audit authority empowered by the state government in this behalf to be a direct consequence of his neglect or misconduct in the performance of his duties while a member of the committee; and he may after being *given an opportunity, by notice* served in the manner provided for the service of summonses in the civil procedure code, to show cause by written or oral representation why he should not be required to *make good the loss*, be surcharged with the value of such property or the amount of such money by the deputy commissioner, and if the amount is not paid within fourteen days from the expiry of the period of appeal prescribed by sub section (2) the collector at the request of the deputy Commissioner shall proceed forthwith to recover the amount as if it were an arrear of land revenue, and have it credited to the municipal fund.
- Within *thirty days of the notification* of such order, *appeal to the state government* no person shall under this section be called upon to show cause after the expiry of a period of four years.

General Powers of Municipalities:

- To enable them to function as institution of self government.
- The performance of functions and implementation of the schemes which may be entrusted to them including the following , namely:
 - Urban planning including town planning
 - Regulation of land use and construction of building
 - Planning for economic and social development
 - Roads and bridges
 - Water supply for domestic, industrial and commercial purposes
 - Public health, sanitation conservancy and solid waste management
 - Fire services
 - Urban forestry, protection of the environment and promotion of ecological aspects
 - Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
 - Slum improvement and up gradation
 - Urban poverty alleviation
 - Provisions of urban amenities and facilities such as parks, gardens and playgrounds.
 - Promotion of cultural , educational and aesthetic aspects.
 - Burials and burial grounds, cremations, cremation grounds and electric crematoriums.
 - Cattle ponds and prevention of cruelty to animals
 - Vital statistics including registration of births and deaths
 - Public amenities including street lighting, parking lots, bus stops and public conveniences
 - Regulation of slaughter houses and tanneries.

MUNICIPAL FUND AND PROPERTY

Constitution of Municipal Fund

- All sums received by, or on behalf of, the committee under this act or otherwise
- The balance (if any) standing at the credit of the municipal fund of the municipality at the commencement of this act.

Application of fund

- 1st- payment of any amounts falling due on any loan legally contracted by it.
- 2nd- by the state government to contribute towards the cost of such local self government Board or inspectorate as the state government may establish, for the purpose of advising, assisting and supervising the work of Municipal Committees and other local bodies. *Such sum shall not exceed an amount equal to the percent of the income for the financial year.*
- 3rd- to meet the charges, of its own establishment, including such subscriptions and contributions.
- 4th- to pay the expenses incurred in auditing the accounts of the committee.
- 5th- 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.
- 6th- due to state government in respect of the cost of maintenance by state government, on behalf of the committee, of water works, drainage, sewage or other works.
- 7th-to be paid annually by the committee to the state government by way of contribution as is equivalent to:
 - The total provision made in the budget main head '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.
 - *One per centum* of the total income from its own resources for the year 1957-58, in lieu of deductions made for 'original works' made under clause (i).

Following Charges/ Expenses as duties to be performed :-

- The construction, maintenance, improvement, cleansing and repair of all public streets, bridges, town-walls, town-gates, embankments, drains, privies, latrines, urinals, tanks and water-course and the preparation of compost manure.
- The watering and 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, sarais, poor-houses, markets, encamping grounds, pounds, and other works of public utility, and the control and administration of public institutions of any of these descriptions.
- Grant –in- aid to schools , hospitals, dispensaries, poor houses, leperasylums, and other educational or charitable institutions.
- The training of teachers and the establishment of scholarships
- The giving of relief and the establishment and maintenance of relief works in them 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 a census, the registration of births, marriages, and deaths, public vaccination and any sanitary measure.
- The holding of fairs and any industrial exhibitions
- The preparation and maintenance of a record of rights in immovable property
- 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.

Payment of Salary to President out of funds:

- Salary of such amount as the state government may fix may be paid to the president of a committee not being a salaried servant of the government, out of the municipal fund.

Custody of municipal fund:

- All money payable to the credit of the municipal fund shall be received by a municipal employee authorised by the committee in this behalf and shall be forthwith paid into the State Bank of India, in a Treasury of the Government, in a Nationalised Bank or in any other Bank approved by the Government in this behalf.

Investment of same:

- Invest any portion of its municipal fund in securities of the central government , or invest it in such other securities or place it in such manner as the state government may approve in this behalf
- The income resulting from such securities or placements and the proceed of the sale of the same shall be credited to the municipal fund.

Property vested in committee:

- All property of the nature hereinafter in this section specified and situated within the municipality, shall vest in and be under the control of the committee, and with all other property which has already vested or may hereafter vest in the committee, shall be held and applied by it for the purposes of this act, that is to say:
 - All public town walls, gates, markets, slaughter houses, manure and night-soil, depots and public buildings of every description which have been constructed or are maintained out of the municipal fund.
 - All public streams, springs and works for the supply, storage and distribution of water for public purposes, and all bridges, buildings, engines, materials and things connected and also any adjacent land (not being private property) appertaining to any public tank or well
 - All public sewers and drains, and all sewers, drains, culverts and water courses in or under any public street, or constructed by or for the committee, alongside any public street, and all works, materials and things appertaining thereto.
 - All dust , dirt, dung, ashes, refuse , animal matter or filth or rubbish of any kind or dead bodies of animals, collected by the committee from the street, houses, privies, sewers, cesspools or elsewhere or deposited in places fixed by the committee.
 - All public lamps, lamp posts and apparatus connected therewith or appertain thereto
 - All land or other property transferred to the committee by the government or acquired by gift, purchase or otherwise for local public purposes
 - All public streets, not being land owned by government and the pavements, stones and other materials thereof, and also trees growing on, and erections, materials, implements and things provided for, such streets.

Management of public institutions

- The management, control and administration of every public institution maintained out of the municipal fund, shall vest in the committee.
- When any public institution has been placed under the direction, management and control of the committee, all property, endowments and funds belonging thereto shall be held by the committee in trust for the purposes to which such property, endowments and funds were lawfully applicable at the time when the institution was so placed.

Acquisition of land

- The state government may, at the request of an existing street, the committee may proceed to acquire, in addition to the land to be occupied by the street, the land necessary for the sites of the buildings to be erected on both sides of the street and such land shall be deemed to be required for the purposes of this Act.

TAXATION

1. A tax payable by the owner of a building and land in the case of building and land occupied by tenants in perpetuity (infinity), the tax shall be payable by such tenants. No tax shall be imposed on building and land, exclusively used for:
 - Religious purposes, religious rites, religious ceremonies, religious festivals.
 - Cremation grounds, burial grounds.
 - Gaushalas, stray animal care centres
 - Historical and heritage buildings
 - Registered charitable and philanthropic organisations.
 - The building and land owned and used by the committee.
 - The building and land owned and used by the committee.
 - The building and land used from schools and colleges owned or aided by the state government
 - The building and land of hospitals or Dispensaries owned by the state government.
 - Parking space (only in respect of multi-storey flats/ buildings)
 - Land used for agricultural or horticultural purposes

Exempted from the imposition of tax extent indicated against each.

Sr. No	Category of Persons	Extent of exemption
1.	Widows	Five thousand rupees per financial year
2.	Freedom fighters receiving pension	Full
3.	Handicapped persons	Five thousand rupees per financial year
4.	Below poverty line	Full

The building and land of all educational institutions, other than governmental and government aided, shall be exempted from tax to the extent of fifty per cent the tax assessed.

- The tax payable as per clause (a) shall be leviable as under:

	Category of building	Rate of tax
1	Self occupied residential building	a. Fifty rupees in case land area is fifty square yards or below, having covered area not more than 450 square feet b. One hundred and fifty rupees in case land area is one hundred square yards or below, having covered area not more than 900 square feet. c. Half per cent of the annual value in case the land area is fifty square yards or below d. Half per cent of the annual value yards or below e. One per cent of the annual value, in case the land area is more than five hundred square yards.
2.	Residential building under the occupation tenant (s)	Seven and half per cent of the annual value
3	Self occupied non –residential building	Three per cent of the annual value

4	Self occupied industrial building	One and half per cent of the annual value
5	Non-residential building under the occupation of tenant(s)	Ten per cent of the annual value

Provided that if the land is vacant or the building is unproductive, the rate of tax shall be 0.20 per cent of the annual value.

2. A tax on persons practicing any profession or art or carrying on any trade or calling in the municipality
3. A tax payable by the owner, on all or any vehicles other than motor vehicles animals used for riding, draught or burden
4. A tax, payable by the employer, on menial domestic servants.
5. A tax payable by the occupier of any buildings in respect of which the committee has, in exercise of the powers conferred by sections 159 to 165 of this Act, undertaken the house scavenging.
6. A tax payable by persons presenting building applications to the committee

A committee shall not impose any tax without the previous sanction of the state government when It consists of members less than three-fourths of whom have been elected

- a. (ii) Its cash balances have, at any time within the three months preceding the date of the passing of the resolution imposing the tax, fallen below Rs 20,000 or one-tenth of the income accrued in the previous financial year whichever amount shall be less.

Procedure to impose taxes

- A committee may, at a special meeting, pass a resolution to propose the imposition of any tax
- When such a resolution has been passed the committee shall publish a notice.
- Any inhabitant objecting to the proposed tax may, *within thirty days* from the publication of the said notice submit his objection in writing
- If the committee decides to amend its proposals, it shall publish amended proposals along with a notice.
- Any objections which may within thirty days be received to the amended proposals shall be dealt.
- When the committee has finally settled its proposals (2) to (6) the tax be imposed, and shall forward a copy of its order to that effect through the Deputy Commissioner to the state government if the proposed tax falls under any other provision, it shall submit its proposals together with the objection if any made in connection therewith ,t o the Deputy Commissioner.
- If the proposed tax falls under clause (1), the Deputy Commissioner , after considering the objections received 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.
- The state government on receiving proposals for taxation may sanction or refuse to sanction the same or return them to the committee for further consideration.
- State government shall notify the imposition of the tax in accordance with such order or proposal
- A tax leviable by the year shall come into force on the first day of January or on the first day of April or on the first day of July, or on the first day of October in any year.

A Power of Government in Taxation

- Require a committee to impose any tax mentioned not already imposed at such rate and within such period as may be specified in the notification and the committee shall thereupon act accordingly.
- The state government may require a committee to modify the rate of any tax already imposed and thereupon the committee shall modify the tax as required within such period as the state government may direct.
- The state government may by a suitable order notified in the official Gazette impose or modify the tax.

PROCEDURE FOR ASSESSING IMMOVABLE PROPERTY

Preparation of property list

- For the purposes of collection and updation of data, the committee shall, after getting the survey conducted or through any other manner, cause a list of all buildings and land on which any tax is imposed to be prepared, containing the following particulars, namely:
 - Name of the street or division
 - Designation of the property
 - The name of the owner or occupier

Updating of property list for the purpose of tax on building and lands

- The committee may at any time amend the property list:
- By inserting therein the name of any person
- By inserting therein any land or building
- By striking out of the name of any person not liable for the payment or taxes
- By inserting or altering any entry in respect of any building erected.

Self assessment of tax on building and land

- Every owner or occupier calculate the tax himself shall file the same to the committee by the 31st December of the relevant financial year.
- Amount of tax is fully paid on or before the 30th September a rebate of ten per cent of the amount of tax.
- Where the tax is not fully paid by the owner or occupier by the 31st December is paid on or before the 31st March a penalty of twenty five percent
- If no return is filed for a financial year by the 31st March the owner or the occupier, as the case may be, shall be liable to pay an amount equivalent to the sum of tax for the financial year as penalty.
- The Executive officer is satisfied that any property has been erroneously valued or assessed through fraud, accident or mistake by the owner or the occupier, as the case may be, he may, after giving opportunity of being heard to the person concerned and after making such enquiry, as he may deem fit, pass an order amending the assessment already made and fixing the amount of tax payable for that property and on the issue of such an order, the assessment then filed shall, subject to the order, if any, passed in appeal, be deemed to have been amended accordingly in the relevant financial year.

Tax not invalid for defect of form:

- No assessment and no charge of demand or any tax made under the authority of this Act shall be impeached or affected by reason of any mistake in the name, residence, place of business or occupation or any person liable to pay the tax.

Power of the Committee in regard to taxes:

- A committee may except, in whole or in part, for any period not exceeding one year from the payment of any such tax, any person who by reason of poverty may in its opinion be unable to pay the same.
- A committee, by a resolution passed at a special meeting.
 - Provide that all or any persons may be allowed to compound for taxes imposed
 - Abolish, suspend or reduce in amount any tax imposed under the foregoing sections
 - Exempt in whole or in part from the payment of any such tax

Powers of the State Government in regard to taxes:

- The state government may by order exempt in whole or in part from the payment of any such tax any person or class of persons or any property or description of property.

- State government on complaint made or otherwise, that any tax imposed under the foregoing sections is unfair is injurious to the interests of the general public, it may require the committee to take measures to remove the objection.

Duty of furnishing true information regarding liability to municipal taxation:

- Every hotel or lodging house keeper or secretary of a residential club shall also on demand made as aforesaid furnish a list of all persons residing in such hotel, lodging-house or club.
- Obligatory for the owner to inform the committee about the rent being charged from the tenant.
- Owner not giving the information shall be liable to pay a penalty of amount of tax payable on land or building.

Notice to be given to the committee of all transfers of title of person primarily liable to payment of property tax, 3 months.

Power of entry:

- The committee may authorise any person to enter and inspect any stable, coach house or other place wherein there is reason to believe that there is any vehicle or animal liable to taxation.

Power to examine article liable to octroi:

- Every persons bringing or receiving within the octroi or terminal limits of any municipality any article on which octroi or
 - Permit that officer to inspect, examine, weigh and otherwise deal with the article
 - Communicate to that officer any information and exhibit to him any bill, invoice or document of life nature which he may possess relating to the article.

Power to search where octroi is leviable

- If any person, bringing or receiving conveyance or package within the octroi or terminal tax limits or a municipality.
- To permit the officer to inspect, weigh or otherwise examine the contents of the conveyance or package for the purpose of ascertaining shall refuse with the intention of defrauding he shall be punishable with a fine which may extend to fifty rupees.

Power to fix octroi or terminal tax limits and penalty for evasion of octroi or terminal tax

- Fine which may extend either to twenty times the value of such octroi or terminal tax or to fifty rupees, whichever may be greater.

Extension of taxation limits by agreement to contractors.

Taxes when payable

- The committee shall cause a bill for the amount, and the period for which the charge is made, to be delivered to the person liable to pay the same.
- If the bill be not paid within a period of ten days from the delivery thereof, the committee may cause a notice of demand to be served on the person liable to pay the same, and if he does not, within a period of seven days from the service of the notice, pay the sum due, with any fee leviable for the notice.

MUNICIPAL POLICY

Police Establishment

- Every committee shall, unless relieved of this obligation by the state government, maintain a sufficient police establishment for police recruitments within municipal limits and for the performance of the duties.

Establishment and maintenance of fire brigade:

- For the prevention and extinction of fire, the committee may and, if the state government so direct shall, establish and maintain a fire brigade, and provide implements, machinery or means of communicating intelligence for the efficient discharge of their duties by the brigade.

Provision of water

- The committee may, and when the state government so directs shall, provide the area under its control or any part thereof with a supply of wholesome water sufficient for public and domestic purposes.
- For the purpose of providing such supply within the municipality the committee shall cause such tanks, reservoirs, engines, pipes, taps and other works as may be necessary to be constructed or maintained, whether within or without the municipality, and shall erect sufficient stand pipes or other conveniences for the gratuitous supply of water to the public.
- When required by the Medical officer of health, the committee shall arrange for the examination of water supplied for human consumption of the purpose of determining whether the water is wholesome.

Supply of water to connected premises

- Application by the owner of any building arrange for supplying water from the nearest main line same for domestic purposes in such quantities as it deems reasonable, and may at any time limit the amount of water to be so supplied whenever it considers it necessary.
- No additional charge shall be payable in respect of such supply in any municipality in which a water Tax is levied, but for water supplied in excess of the quantity to which such supply
- Payment shall be made at such rate as may be fixed by the committee

Explanation:

A supply of water for domestic purposes shall not be deemed to include a supply:

- For animals or for washing vehicles where such animals or vehicles are kept for sale or hire
- For any trade, manufacture or business
- For fountains, swimming baths, or for any ornamental or mechanical purpose
- For gardens or for purposes of irrigation
- For watering roads and paths
- For building purposes

- **Supply of water for other than domestic purposes;**
- **Making connections with municipal water works:**
- **Obligation of owner or occupier to give notice of waste of water**
- **Cutting off of supply to premises**
 - If any person whose premises are supplied with water, neglects to pay the water tax wilfully or negligently misuses or causes waste of water

POWERS FOR SANITARY AND THE PURPOSES

Bathing and washing places:

- Set apart suitable places for the purposes of bathing and may specify the times at which, and the sex of the persons by whom, such places may be used, and may also set apart suitable places for washing animals or clothes, or for any other purposes connected with the health, cleanliness or comfort of the inhabitants.

BURIAL AND BURNING PLACES

Powers in respect of burial and burning places

Removal of corpses

- The committee may, by public notice, prescribe routes for the removal of corpses to burial or burning places.

DANGEROUS ANIMALS

• Disposal of mad and stray dogs and other animals

Authorise any person:

- To destroy, or cause to be destroyed, or confine or cause to be confined for such period as the committee may direct, any dog or other animal suffering, or reasonably suspected to be suffering from rabies, or bitten by any dog or other animal suffering or suspected as aforesaid
- To confirm, or cause to be confined, any dogs found wandering about streets or public places without collars or other marks distinguishing them as private property and charge a fee for such detention and destroy or otherwise dispose of any such dog if it not claimed within one week, and the fee paid.
- Issue a temporary or standing order that any dog without collars or other marks distinguishing them as private property, found straying on the streets or beyond the enclosures of the houses of the owners of such dogs may be destroyed and destroy or cause them to be destroyed accordingly.
- No damages shall be payable in respect of any dogs or other animals destroyed or otherwise disposed of under this section.

• Suffering dogs to be at large

- Whoever, being the owner or person in charge of any dog, neglects to restrain it so that it shall not be at large in any street without a muzzle.
 - If such dog is likely to annoy or intimidate passengers
 - If the committee has by public notice during the prevalence of rabies directed that dogs shall not be at large without muzzles, shall be punishable with fine which may extend to twenty rupees.

• Control of elephants, bears or camels

- To remove as far as may be practicable his elephant, camel or bear, to a safe distance on the approach of a horse whether ridden or driven.

• Taking elephants along public roads

- Takes an elephant along a street, shall be punishable with fine which may extend to twenty rupees.

DANGEROUS OR INSANITARY BUILDINGS OR PLACES

• Power to require buildings, wells, tanks, etc to be secured:

- Sufficient repair, protection or enclosure, dangerous to the persons dwelling or working therein or in the neighbourhood or to persons passing by require the owner or occupier thereof to repair.

• Buildings, etc in dangerous state

- Require the owner thereof either to remove the same or to cause such repairs to be made to the building.

• Cleaning of filthy building or land

- Require him within twenty four hours to cleanse the same.

• Paving or draining of cattle stands

• Power to prohibit use for human habitation of buildings unfit for such use

• Power to require owner to clear away noxious vegetation

• Power to require hedges and trees to be trimmed

• Power to require untenanted building becoming a nuisance to be secured or enclosed

• Prohibition of cultivation, use of manure, or irrigation injurious to health.

DANGEROUS OR OFFENSIVE TRADES

- **Regulation of offensive and dangerous trade**

No place within a municipality shall be used for any of the following purposes:

- Melting tallow, boiling bones, offal or blood
- As a soap house, oil boiling house, dyeing house or tannery
- As a brickfield, brick-kiln (charcoal-kiln), pottery or lime kiln
- As any other manufactory, engine house, store house or place of business from which offensive or unwholesome smell, gases, noises or smoke arise.
- As a yard or depot for trade in unskilled lime hay, straw, thatching grass, wood, charcoal, or coal, or other dangerous inflammable material.
- As a store house for any explosive or for petroleum or any inflammable oil or spirit

Except under a license from the committee which shall be renewable annually

The committee may charge any fees according to a scale to be approved by the Deputy Commissioner.

- **Consent of committee to use of new factories**

- The condition that the owner or user of the said factory shall provide adequate housing accommodation for labourers.
- If the committee neglect or omit to give their consent within a period of two months from the date of application, such consent shall be deemed to have been given without condition

- **Prohibition of cinematographs and dramatic performances except in licensed premises.**

- **Power to prohibit such trades**

- Nuisance to the neighbourhood or likely to be dangerous to life, health or property to discontinue the use of such place.

Use of steam whistles etc

- Which emits an offensive noise for the purpose of summoning or dismissing workmen.

DRAINS AND PRIVIES

Provisions of drains, privies, etc:

- Move or remove any drain or provide any additional drains, privies, latrines, urinals.
- The committee may, by notice, require any person employing more than twenty workmen or labourers to provide such latrines and urinals as it may think fit and to cause the same to be kept in proper order to be daily cleaned.

Repair and closing of drains, privies, latrines, urinals and cesspools:

- Require the owner or occupier of any building or land to repair, alter or put in good order any drain, privy, latrine, urinal, cesspool

- **Unauthorized building over drain, etc**

- **Removal of latrines, etc, near any source of water supply**

- **Discharging sewerage**

- **Appointment of places for the emptying of drains and disposal of sewage.**

- **Making or altering drains without authority**

- **Power to require removal of nuisance arising from tanks and the like**

LAYING AND CONNECTING PIPES, SEWERS AND THE LIKE

- **Power of committee to lay or carry wires, pipes, drains, or sewers through private land subject to payment or compensation for damage sustained provided that no nuisance is created**
- **Provision as to wires, pipes, drains, or sewers laid or carried above surface of ground.**
- **Connection with main not to be made without permission of committee**
- **Connection may be made or required by the committee in the case of sewage**
- **Power to prescribe size of ferrule and to establish meters and the like**
- **Communication and connection to be made subject to inspection by and to the satisfaction of committee**
- **Troughs and pipes for rain water**
- **Information to be given of cholera, small pox ,etc**
- **Removal to hospital of patients suffering from infectious diseases.**
 - Without proper lodging or accommodation
 - Living in a sarai
- **Disinfection of buildings and articles**
- **Penalty for letting infected houses**
- **Provision of places and appliances for disinfection**
- **Keeping of animals so as to be injurious to health.**
 - Punishable with fine
- **Feeding animals on deleterious substances**
 - Shall be punishable with fine which may extend to fifty rupees
- **Prohibition by committee of use for unwholesome water**
 - By public notice
- **Penalty for selling food or drink not of the nature, substance or quality of the article demanded by the purchaser.**
- **Soliciting alms:**
 - Whoever, in any street or public place within the municipality, begs importunately for alms, or exposes, or exhibits, with the object of exciting charity, any deformity, or disease, or any offensive sore or wound, shall be punishable with imprisonment of either description, which may extend to three months, or with a fine not exceeding fifty rupees, or with both.
- **Power over disorderly houses and prostitutes**
- **Brothel:**
 - Used as a brothel or by disorderly persons of any description to the annoyance of the respectable inhabitants of the vicinity or that any such house is used as a brothel in the neighbourhood of cantonment or of any educational institution or boarding house or of any place of worship any magistrate of the 1st class having as such jurisdiction in the place where the house is situated may summon the owner or tenant of the house and on being satisfied that the house is so used and that it is a source of annoyance or offence to the neighbours, or that it is in the neighbourhood of a cantonment or of an educational institution or boarding house, or of any place of worship, may order the owner or tenant to discontinue such use of it.

SCAVENGING AND HOUSE-SCAVENGING

- **Removal and deposit of offensive matters:**
 - With the approval of the District Magistrate, beyond the limits of the municipality for the deposit of refuse, rubbish or offensive matter of any kind or for the disposal of the dead bodies of animals.
 - **Preparation to compost manure**
 - **Power to acquire** :the committee shall acquire, either permanently or for such period on payment of such compensation.
 - **Right of appeal and revision:** Within thirty days to the Deputy Commissioner.
- **Depositing or throwing of earth or material of any description on roads or into drains.**
 - Shall be punishable with fine which may extend to five hundred rupees

- **Spitting in places other than drains or receptacles provided.:** On conviction by a Magistrate of the first or second class, be punishable with fine which may extend to five hundred rupees
- **Nuisance by children and others:** Shall be punishable
- **Definition of house scavenging:**
 - The removal of filth, rubbish, ordure or other offensive matter from a privy, latrine, urinal, cesspool or other common receptacle for such matter in or pertaining to house or building is called house scavenging.
- **Undertaking by committee of house-scavenging generally.**
- **Punishment of cultivators for failure to provide for proper house-scavenging.**

SLAUGHTER PLACES

- **Place for slaughter of animals for sale**
- **Disposal of dead animals**

STREETS AND BUILDINGS

- **Powers in connection with streets:**
 - May lay out and make a new public street and contract tunnels and other works subsidiary thereto
 - May widen, lengthen, extend, enlarge, raise, or lower the level of or otherwise improve any existing public street vested in the committee
 - May close temporarily any public street or any part thereof for any public purpose
 - May turn, divert, discontinue or close any public street so vested,
 - May provide within its discretion building sites of such dimensions as it deems fit, to abut on or adjoins any public street made, widened, lengthen, extended, enlarged, improved, or the level of which has been raised or lowered by the committee under clauses (a) and (b) or by the state government
 - Subject to the provisions of any rule prescribing the conditions on which property may be acquired by the committee may acquire any land, along with the building thereon, which it deems necessary for the purpose of any scheme of work undertaken or projected in exercise of the powers conferred under the preceding clause
- **Powers to require protection of streets during cutting down of trees, erection or demolition of buildings etc.**
 - Notice to be given and sanction obtained before making a street
 - Sanction of committee with regard to new street within two months
- **Punishment for encroachment upon land, premises or public place**
- **Power to permit occupation of public street and to remove obstruction**
- **Power to regulate line of building**
- **Removal or alteration of any balcony, projection or structure, etc, on payment of compensation.**
- **Power to attach brackets for lamps**
- **Construction of stalls for displaced persons**
- **Destroying direction posts , lamp posts, etc**
- **Bill-Sticking without permission**
- **Name of streets and numbers of buildings**
- **Inflammable materials**
- **Roofs and external walls not to be made of inflammable materials**
- **Picketing animals and collecting carts**
- **Driving vehicles without proper lights**

CONTROL BY COMMISSIONER AND DEPUTY COMMISSIONER

- Inspect and survey inspected and surveyed, any immovable property occupied by any committee
- Inspected any book or document in the possession or under the control of any committee.
- To furnish within a specified period such statements, accounts, reports and copies of documents relating to the proceedings or duties of the committee

- Inquire generally into the affairs of a committee.
- **Powers to suspend any resolution or order of committee**
- **Extraordinary power of Deputy Commissioner in case of emergency**
 - The duty of any act necessary for the service or safety of the public
- **Power to provide for performance of duties in case of default of committee**
- **Power to state government and its officers over committees:**
 - Shall be bound to require that the proceedings of the committees shall be in conformity with law and with the rules in force under any enactment for the time being, applicable to Punjab.
 - The state government may exercise all powers necessary for the performance of this duty.
- **General powers of state government over officers**
 - The state government shall have the power of reversing or modifying any order of any officer of the state government passed or purporting to have been passed under the act, if it considers it to be not in accordance with the said Act.
- **Disputes:**
 - For the decision of which this Act does not otherwise provide, arise between two or more committees constituted under this act, or between any such committee and a district board or cantonment authority, the matter shall be referred.
 - To the deputy commissioner if the local authorities concerned are in conditions on which a municipal committee may receive animals or articles into a bounded warehouse.
 - To the accounts to be kept by committees
 - Preparation of estimates of income and expenditure of committees
 - To the returns, statements and reports
 - Language in which business shall be transacted
 - Publication of notices
 - Mode of communication of the order
 - For reservation of seats in a Municipality.
 - For determining the number of elected members.
 - The Municipal Account Code
- **General control of the State Election Commission**
 - The Superintendence, direction and control of the preparation of electoral rolls for the conduct of all elections to the Municipalities shall vest in the State Election Commission constituted under Article 243K of the Constitution.

CLASS I

- | | | |
|---------------|----------------|----------------|
| 1. Patiala | 10. Jagraon | 19. Bhatinda |
| 2. Nabha | 11. Ferozepur | 20. Mansa |
| 3. Rajpura | 12. Abohar | 21. Gurdaspur |
| 4. Gobindgarh | 13. Fazilka | 22. Batala |
| 5. Sangur | 14. Faridkot | 23. Pathankot |
| 6. Malerkotla | 15. Kot Kapura | 24. Phagwara |
| 7. Barnala | 16. Moga | 25. Kapurthala |
| 8. Hoshiarpur | 17. Muktsar | |
| 9. Khanna | 18. Malout | |

MUNICIPAL COMMITTEES DEEMED MUNICIPAL COUNCIL

CLASS II

- | | | | |
|--------------|--------------|-----------------|-------------|
| 1. Samana | 6. Nakodar | 11. Dasuya | 16. Raikot |
| 2. Sirhind | 7. Nawanshar | 12. Urmur Tanda | 17. Samrala |
| 3. Sunam | 8. Banga | 13. Mukerian | 18. Ropar |
| 4. Ahmedgarh | 9. Phillaur | 14. Garshankar | 19. Morinda |
| 5. Dhuri | 10. Nurmahal | 15. Doraha | 20. Kharar |

21. Kurali	25. Zira	29. Patti	33. Sultanpur
22. Guru Harsahai	26. Jaitu	30. Tarntaran	Lodhi
23. Talwandi Bhai	27. Gidharbaha	31. Dhariwal	34. Rampura
24. Jalalabad	28. Bhuchho	32. Dinanagar	Phool

MINICIPAL COMMITTEES DEEMED MUNICIPAL COUNCIL

CLASS III

1. Sangrur	10. Tappa	19. Payal	27. Qadian
2. Derabassi	11. Bhadaur	20. Anandpur	28. Derababanana
3. Banur	12. Kartarpur	Sahib	k
4. Bassi Pathana	13. Alawalpur	21. Dharmkot	29. Shri
5. Amloh	14. Adampur	22. Sangat	Hargobind Pur
6. Longowal	15. Rahon	23. Kotfata	30. Fatehgarh
7. Bhiwanigarh	16. Gardhiwala	24. Bareta	Churian
8. Lehragaga	17. Haryana	25. Majitha	31. Sujanpur
9. Dhanaula	18. Shamchurasi	26. Ramdass	

NOTIFIED AREAS DEEMED AS SMALLER URBAN AREAS AND CONTITUTED AS MUNICIPAL COUNCIL, CLASS I

1. Mohali

2. Nangal

NOTIFIED AREAS DEEMED AS TRANSITIONAL AREAS CONTITUTED AS NAGAR PANCHAYATS

1. Ajnala	9. Balchaur	17. Machhiwara	24. Patran
2. Bhikhiwind	10. Mahilpur	18. Mullanpur	25. Khanauri
3. Khemkaran	11. Bhogpur	Dakha	26. Cheema
4. Rayya	12. Shahkot	19. Maloud	27. Moonak
5. Bariwala	13. Goraya	20. Sahnewal	28. handiaya
6. Badnikalan	14. Begowal	21. Bhikhi	
7. Baghapurana	15. Bholath	22. Ghagga	
8. Makhu	16. Dhiwan	23. Ghanaur	

PUNJAB TAX RETURN, PUNJAB SELF ASSESSMENT FOR PROPERTY

BYE LAWS

General Bye-laws:

- Render licenses necessary for the proprietors or drivers of vehicles [other than motor vehicles] or animals kept or playing for hire
- Limit the rates which may be demanded for the hire of any carriage, cart, or other conveyance.
- Proper registration of births marriages and eaths, and for the taking of a census
- Fix, and from time to time vary, the number of persons who may occupy a building or part of a building.
- For the registration and inspection of such buildings
- For the licensing of hotels and lodging-houses and for the fees payable for such licences.
- For promoting cleanliness and ventilation in such buildings
- For the notices to be given and the precautions to be taken in the cae of any infections or contagious disease braking out in such buildings
- For the scavenging, removal and disposal of all rubbish, filth, night-soil, salvage or sewage in such buildings.
- For the inspection and proper regulation of encamping grounds, pounds, serais, bakeries, aerated water factories ice factories, dhobis Ghats, flour mills, food grain go downs, dispensing chemists shops, slaughter houses.
- For the inspection and proper regulation of markets
- For defining the standard weights and measures to be used in the municipality
- For the holding of fairs and industrial exhibitions
- For controlling and regulating the use and management of burial and burning grounds.
- For the supervision, regulation and protection from pollution of public wells, tanks, springs or other sources.
- For the licensing, inspection and proper regulation of theatres and other places of public resort, recreation or amusement.
- Require and regulate the appointment by owners of buildings or land in the municipality, who are not resident in the municipality.
- Collection of an octroi
- Licences necessary for using premises as stables, cow houses or houses or enclosures for sheep goats
- Reasonable number of slaughter house
- Fix premises within the municipality in which the slaughter of animals
- Prohibit the letting off of fire arms, fireworks, fire balloons, bombs or detonators.
- Regulate the posting of bills and advertisements
- Provide for, regulate, require or prohibit the construction, pattern of construction, maintenance and materials of boundary walls, hedges and fences.
- Regulate or prohibit any description of traffic in the streets
- Prohibit the storage of more than a fixed maximum quantity of any explosive, petroleum, spirit naptha or other inflammable material
- Provide for the seizure and confiscation of ownerless animals
- Registration of all or any specified classes of dogs
- Render licenses necessary for hand carts employed for transport, or hawking articles for sale.
- Provide for the registration, inspection and proper regulation of buildings ordinarily utilised for the residence or treatment of persons suffering from infectious diseases.

Prohibition of building without sanction: No person shall erect or re-erect or commence to erect or re-erect without the sanction.

- **Notice of building** - every person who intends to erect or re-erect any building shall give notice in writing.

- **Building bye laws-**
 - Prescribe the manner in which notice of the intention to erect or re-erect a building shall be given to the committee
 - Require that with every such notice shall be furnished a site plan of the land
 - Where the building appears likely to be used as a factory, require the provision of adequate housing accommodation
- **Power of committee to make bye-laws as to erection or re-erection of buildings:**
 - The materials and method of construction to be used for external and party walls, roofs, floors, stair-cases, lifts, fire places and chimneys
 - The materials and method of construction and position of fire places, chimneys, drains, latrines, privies, urinals and cess pools
 - The height and slope of the roof above the uppermost floor
 - The ventilation and the space to be left
 - The line of frontage where the building abuts on a street
 - The number and height of the storeys
 - The materials and method of construction to be used for go downs
 - The minimum dimensions of rooms
 - The ventilation of rooms and the minimum dimensions of doors
 - The position and dimensions of projections beyond the outer face of any external wall of a building.
 - The height of factory chimneys and the provision to be made for consumption of smoke arising from the combustible used in any fire place or furnace in a factory.
- **Building scheme** – Within six months of the date of such requisition, draw up a building scheme for built areas, and a town planning scheme for unbuilt areas.
 - (i) The restriction of the erection or re-erection of buildings or any class of buildings in the whole or any part of the municipality
 - (ii) The prescription of building line on either side or both sides of any street existing or proposed
 - (iii) The amount of land in such unbuilt area which shall be transferred to the committee for public purposes including use as public streets by owners.

When a scheme has been drawn up under the provisions of sub-section (1) the committee shall give public notice of such scheme and shall at the same time intimate a date not less than thirty days from the date of such notice by which any person may submit to the committee in writing any objection or suggestion with regard to such scheme which he may wish to make

- The committee shall consider every objection or suggestion with regard to the scheme which may be received by the date estimated under the provisions of sub section (2) and may modify the scheme in consequence of any such objection or suggestion and shall then forward such scheme as originally drawn up or as modified to the Deputy Commissioner, who may, if he thinks fit, return it to the committee for reconsideration and resubmission by a specified date
- If a committee fails to submit a scheme within six months of being required to do so under sub section (1) or fails to resubmit a scheme by a specified date, when required to do so under sub section (3) or resubmits a scheme which is not approved by the state government, the deputy commissioner may draw up a scheme of which public notice shall be given by notification and by publication within the municipality together with an intimation of the date by which any person may submit in writing to the deputy commissioner any objection or suggestion which he may wish to make, and the deputy commissioner shall forward with his opinion any such objection or suggestion to the state government, and the state government may sanction such scheme as originally notified or modified in consequence of any such objection or suggestion, as the state government may

think fit, and the cost of such scheme or such portion of the cost of the state government may deem fit shall be defrayed from the municipal fund.

- When sanctioning a scheme the state government may impose conditions for the submission of periodical reports on the progress of the scheme to the Deputy commissioner or to the state government, and for the inspection and supervision of the scheme by the state government.
- **Punishment for erection or re-erection of a building on sanction of a building scheme.**
- **Power of committee to sanction or refuse erection or re-erection of buildings:** Committee may refuse its sanction and in such case shall communicate its refusal in writing together with the grounds therefore, to the applicant within sixty days of the receipt of his application.
- **Power of committee to direct modification of a sanctioned plan of a building before its completion**
- **Lapse of sanction after one year from the date of such sanction.**
- **Power of committee to regulate the manufacture, preparation and sale of food and drink**
 - (i) Prohibit the sale of milk, butter, ghee, curd, meat, game, fish and poultry.
 - (ii) Prohibit the import into the municipality for sale of milk, cream, butter, ghee, curd, meat, game, fish and poultry by persons.
- **Prohibition of possession or sale of wild birds and animals.**

PUNJAB MUNICIPAL CORPORATION ACT, 1976

- **'Casual vacancy'** means a vacancy occurring otherwise than by efflux (Exit/Finish) of time in the office of a councillor or in many other elective office.
- **'Industrial building'** means a building or part thereof wherein products or material are fabricated, assembled or processed, such as assembly plants, power plants, refineries, gas plants, mills and factories.
- **'Market Value'** means the minimum value of the land prevailing on the first January of the preceding financial year as fixed by the Collector.
- **'Metropolitan Area'** means an area having a population of ten lakh or more, comprised in one or more districts and consisting of two or more Municipalities or Panchyats or other contiguous areas specified by the Government.
- **'Municipal drain'** means a drain vested in the Corporation
- **'Nuisance'** includes any act, omission, place, animal or thing which causes or is likely to cause injury, danger, annoyance or offence to the sense of sight, smell or hearing or disturbance to rest or sleep, or which is or may be dangerous to life or injurious to health or property.
- **'Occupier'** includes:
 - (a) Any person who for the time being is paying or is liable to pay to the owner the rent.
 - (b) An owner in occupation of, or otherwise using his land or building
 - (c) A rent free tenant of any land or building
 - (d) A licensee in occupation of any land or building
 - (e) Any person who is liable to pay to the owner damages for the use and occupation of any land or building.
- **'Owner'** includes a person who for the time being is receiving or is entitled to receive, the rent of any land or building.
- **'Population'** means the population as ascertained at the last preceding census.
- **'Public place'** means any place which is open to the use and enjoyment of the public
- **'Public Street'** means any street which vests in the corporation as a public street or the soil below the surface of which vests in the corporation.

CONSTITUTION OF CORPORATION

- There shall be a Corporation charged with the municipal Government of a city. The corporation for each of the cities of Amritsar and Ludhiana shall be known as the Municipal Corporation of Amritsar, and the Municipal Corporation of Ludhiana, respectively.
- Every Corporation shall be a body of corporate having perpetual (Continuous) succession and a common seal with power, subject to the provisions of this act, to acquire, hold and dispose of property and may by the said name sue and be used.
- **Composition of Corporation:**
 - (i) Elected councillors chosen by direct election
 - (ii) Ex officio members comprising the members of the Punjab Legislative Assembly.
 - (iii) A person who is elected as Councillor of a Corporation shall not be considered to be an ex officio member, if he is a member of the Punjab Legislative Assembly.

Government from time to time decide no. of Elected Councillors between 50-100

1. *If MLA have more than one Corporations, he is ex- office member of both.*
 2. *If corporation comes under two MLA's Constituencies, Both will be Ex office members.*
- **Reservation of Seat:**
SC Seats : Total Seats :: SC population : Total Population
 - Two seats for Backward Classes, allotted by rotation.

- Not less than One-third to the Scheduled Castes allotted by rotation.
- One-third reserved for women (including Schedule Castes) allotted by rotation.

‘Scheduled Castes’ meaning article 366 of the constitution and ‘Backward Classes’ meaning by Government

- **Reservation for the Offices of Chairperson: Offices of Mayors of Corporations.**
 - (a) Five per cent for Scheduled Castes
 - (b) Two per cent for Backward Classes
 - (c) Five per cent for women (including women belonging to the scheduled castes).
- **Duration of the Municipal Corporation:**
 - Five years from the date appointed for its first meeting.

‘First Meeting’ shall mean the meeting of the newly constituted corporation held for the election of its Major and Deputy Mayor

- An election to constitute a Corporation shall be completed:
 - (a) Before the expiry of its duration
 - (b) Before the expiration of a period of six months from the date of its dissolution.
- When the remainder of the period for which the dissolved Corporation would have continued is *less than six months*, it shall be necessary to hold any election under clause (b).
- Corporation constituted upon the dissolution of a corporation before the expiration of its duration, shall continue only for the *remainder for the period* of dissolved corporation left.
- *Power of Government to direct holding of general elections:* by the notification, in the official, gazette, direct that a *general election* or an election to fill a *casual vacancy* of the Councillors of the Corporation, shall be held by such date as may be specified in the notification and different dates may be specified for elections for different corporations or group or groups of corporations.
- The *Chief Secretary, Punjab, Director General of Police, Punjab State Election Commissioner, Punjab and the Chief Election Commissioner, CEO Punjab* are directed to ensure that election is conducted in a free and fair manner, without intimidation of the voters etc. Persons asks for personal security than the concerned superintend of Police.
- The petitioners or any other person are at *liberty to arrange videography outside the polling station* at their own costs and if they express such a desire, they be not prevented from doing so. It is however, made clear that videographer shall not be conducted inside the polling booths.
- **Filling of Casual Vacancies of Elected councillors:** Whenever a vacancy occurs *by death, resignation, removal or otherwise* of an elected councillor, the same shall be filled up *by way of election*.
- If the vacancy so occurred relates to the Scheduled castes, Backward classes or to women, it shall be filled up out of the persons belonging to the category to which the vacancy relates. Where the remainder of the period is *less than six months*, it shall *not be necessary to hold any election*.
- **Delimitation of wards:** For the purposes of election of councillors, the city shall be divided into single-member wards in such manner that *the population of each of the wards* shall, so far as practicable, be the *same* throughout the city.
- **Disqualifications for Councillorship:**
 - (a) If he is of *unsound mind*
 - (b) If he is an undischarged *insolvent*
 - (c) If he is not a citizen of India, or has voluntarily *acquired the citizenship of a foreign state*.
 - (d) During Validity of Election, Found Guilty of
 - (i) Any corrupt practice
 - (ii) Any offence punishable
 Unless a period of five years has elapsed since the date of the finding.

- (e) If he has been sentenced on *conviction* by a criminal court to imprisonment for an offence involving moral turpitude, unless a period of five years has elapsed since the date of the conviction.
- (f) If he holds any *office of profit* under the corporation
- (g) If he holds any office of profit under the government
- (h) If he is a licensed *architect, draftsman, engineer, plumber, surveyor or town planner* or is a partner of a firm of which any such licensed person is also a *partner*.
- (i) If he interested in any subsisting contract made with, or any work being done for the corporation *except as a share holder*
- (j) If he is retained or employed in any professional capacity either personally or in the name of firm of which he is a partner or with which he is engaged in a professional capacity.
- (k) If he, having held any office under the government, the corporation or any other local authority, any government company, or any corporate body owned or controlled by the government.
- (l) If he fails to pay any arrears of any kind due by him.
- A disqualification under clause (c) of that sub-section shall not take effect until three months have elapsed since the date of such disqualification or if within these three months an appeal or petition for revision is brought in respect of the conviction or sentence, until that appeal or petition is disposed of.
- A person shall not be deemed to have incurred any disqualification under clause (f) or clause (g) of that sub section by reason only of his receiving-
 - (i) Any pension
 - (ii) Any allowance or facility for serving as the mayor or Deputy Mayor or as a councillor
 - (iii) Any fee for attendance at a meeting or any committee of the Corporation
- A person shall not be deemed to have any interest in a contract or work such as is referred to in clause (i) of that sub section by reason only of his having a share or interest in-
 - (i) Any lease, sale, exchange or purchase of immovable property or any agreement for the same
 - (ii) Any agreement for the loan of money or any security for the payment of money only
 - (iii) Any newspaper in which any advertisement relating to the affairs of the corporation
 - (iv) the sale to the corporation or to any other municipal authority or any officer or other employee of the corporation on behalf of the corporation
 - (v) The letting out on hire to the corporation or the hiring from the corporation of any article of a value not exceeding two thousand rupees.
 - (vi) Any agreement or contract with the corporation or any other municipal authority for taking water or any other thing which the corporation may generally supply.

Oath or affirmation by councillors:

- Every councillor other than an associate councillor, shall, before taking his seat, make and subscribe at a meeting of the corporation an oath or affirmation according to the following form, namely-
 - (i) Do swear in the name of God solemnly affirm that I will bear true faith and allegiance to the Constitution of India as by law established and that I will faithfully discharge the duty upon which I am about to enter.
- **Tenure of the Municipalities for 5 years**
- **Removal of and resignation by councillor:**
 1. The government may, by notification remove any councillor, other than an associate councillor, if in its opinion-
 - (i) He has flagrantly *abused his position* by negligence or misconduct been responsible for the loss
 - (ii) Become *physically or mentally incapacitated*
 - (iii) Absent himself from *meeting for 3 successive months without Permission*.
 - (iv) He *absents* himself from or is unable to attend the meetings of the corporation during *twelve successive months* whether approved by Corporation or not..

The reasons for his proposed removal shall be communicated to him and he shall be given opportunity of tendering an explanation in writing. It shall not be necessary to give such opportunity where the government is satisfied that it is not reasonably practicable to do so.

1. If Councillor resign his seat by writing under his hand addressed to Mayor and delivered to commissioner, he shall cease to be councillor and his office therefore fall vacant.
- **Payment of allowances to councillors:** He can receive allowances at meeting of Corporation & of its committee determined by rules.
 - **Election of Mayor, Senior Deputy Mayor, Deputy Mayor and their term of office:**
 - (i) The corporation shall, in the prescribed manner, elect *one of its members to be the mayor* and other *two* members to be the *senior* deputy mayor and the *deputy* mayor of the corporation,
 - (ii) The election shall be conducted at a meeting not later than one month from the date on which election of the councillors is notified.
 - (iii) *Term* of office of a mayor, senior deputy mayor and Deputy mayor shall be *co-terminus* with their term as councillors
 - (iv) Any *casual* vacancy in the office of the Mayor, Senior Deputy Mayor or Deputy Mayor, the corporation shall within *one month* of the occurrence of such vacancy elect one of its members as Mayor, Senior Deputy Mayor or Deputy Mayor for the *remainder* of his *predecessor's* term of office.
 - (v) Mayor, Sr. Dep Mayor, Dep. Mayor hold office from election until election of successor or unless resign or termination of membership or Dep Mayor elected as Mayor.
 - (vi) Mayor is eligible for honorarium such as residential accommodation, telephone, conveyance etc.
 - (vii) The Mayor shall have access to the record of the corporation and may issue directions to the Commissioner or call for reports from him with a view to ensuring proper implementation of the decision of the corporation.

Removal of Mayor, Senior Deputy Mayor and Deputy Mayor:

- By a *resolution* of the corporation passed by a majority of the total membership of the corporation and by *majority of not less than two-thirds* of the members of the corporation present and voting.

Discharge of functions of the Mayor by the Deputy Mayors;

- Mayor is vacant, the Senior Deputy Mayor and in his absence, the Deputy Mayor shall act as Mayor

Resignation of Mayor and Deputy Mayors

- The Mayor may, by writing under his hand addressed to the corporation and delivered to the commissioner.
- The Senior Deputy Mayor or the Deputy Mayor may, by writing under his hand addressed to the Mayor and delivered to the commissioner.
- A resignation shall take effect from the date on which it is delivered.

Committees:

- The corporation may constitute as many ad hoc committees
- An ad hoc committee may with the sanction of the corporation co-opt not more than three persons who are not members of the corporation but who in the opinion of the corporation possess special qualifications for serving on such committee
- The corporation shall constitute a water supply and sewerage disposal committee, a buildings and Roads Committee, a house tax assessment committee and such other committees as may be prescribed consisting of such number of councillors and for the exercise of such powers or discharge of such functions as may be prescribed
- There shall also be a *Finance and Contracts Committee of the corporation comprising the Mayor, the two Deputy Mayors, two councillors elected by the Councillors* from amongst themselves and the

commissioners, and the aforesaid committee shall exercise all the powers of the corporation in relation to contracts to be entered into for and on its behalf and the purchases so be made by it.

- Each committee shall elect one of its members as the chairman and another member as the vice – chairman
- *Mayor shall be ex-officio chairman of the Finance and Contracts committee.*

Constitution of District Planning Committees:

- There shall be constituted in every district, a District Planning Committee to consolidate the plans prepared by the corporation in the district and to prepare a Draft development Plan for the District as a whole
- Government decides everything related to Seats to be filled, Functions etc.
- In preparing the draft development plan of the district, the district planning committee shall have regard to:
 - (i) The matter of common interest between the Panchayats and Municipalities in the district including spatial planning, sharing of water and other physical and natural resources, the integrated development of infrastructure and environment conservation.
 - (ii) The extent and type of available resources whether financial or otherwise.
- Chairperson of every district planning committee shall forward the draft development plan as recommended by such committee to the government.

Constitution of a Metropolitan Planning Committees

- There shall be constituted in every Metropolitan area, a metropolitan planning committee to prepare a draft development plan of the metropolitan area as a whole.
- Government decides in which the seats in such committee are to be filled, the functions which may be assigned to such committee and the manner in which the chairperson of such committee is to be chosen.
- In preparing the draft development plan of a metropolitan area, the metropolitan planning committee shall have regard to:
 - (i) The plans prepared by the municipalities, panchayats and corporations.
 - (ii) The matters of common interest between the corporations, municipalities, panchayats including coordinated spatial planning of the area, sharing of water and other physical and natural resources, the integrated development of infrastructural and environmental conservation.
 - (iii) The overall objectives and priorities set forth by the government of India and the State government
 - (iv) The extent and nature of investments likely to be made in the metropolitan area by agencies of the government of India and of the State Government and other available resources whether financial or otherwise.
- Chairperson of every metropolitan planning committee shall forward the draft development plan, as recommended by the committee to the government.

FUNCTIONS OF THE CORPORATION

- **Obligatory functions of corporation:**
 - (i) The construction, maintenance and cleaning of *drains* and drainage works and of public latrines, urinals and similar conveniences
 - (ii) The construction and maintenance of works and means for providing *supply of water* for public and private purposes
 - (iii) The *scavenging*, removal and disposal of filth, rubbish and other obnoxious or polluted matters.
 - (iv) The reclamation of unhealthy localities, the removal of noxious vegetation and generally the abatement of all nuisances

- (v) The regulation of places for the disposal of the dead and the provision and maintenance of places for the said purpose.
- (vi) *The registration of births and deaths*
- (vii) Public vaccination and inoculation
- (viii) Measures for preventing and checking the spread of *dangerous diseases*
- (ix) The construction and maintenance of municipal *markets* and slaughter houses and the regulation of all markets and slaughter houses.
- (x) The regulation and abatement of offensive or dangerous trades or practices
- (xi) The securing or removal of dangerous buildings and places
- (xii) The construction, maintenance, alteration and improvements of *public streets, bridges, culverts, causeways and the like*
- (xiii) The lighting, watering and cleansing of public streets and other public places
- (xiv) The removal of obstructions and projections in or upon streets, bridges and other public places
- (xv) The naming and numbering of streets and premises
- (xvi) The maintenance of municipal offices
- (xvii) The laying out or the maintenance of public *parks, gardens or recreation grounds*.
- (xviii) The maintenance of fire-brigade and the protection of life and property in the case of fire
- (xix) The maintenance of monuments and memorials vested in a local authority in the city immediately before the commencement of this act or which may be vested in the corporation after such commencement.
- (xx) The maintenance and development of the value of all properties vested in or entrusted to the management of the corporation
- (xxi) The fulfilment of any other obligation imposed by or under this act or any other law for the time being in force.

Discretionary functions of corporation:

- (i) The furtherance of *education* including cultural and physical education
- (ii) The establishment and maintenance of, and aid to, *libraries, museums, art galleries, botanical or zoological collections*.
- (iii) The establishment and maintenance of and aid to stadia, gymnasia, akharas and *places for sports and games*
- (iv) The planning and care of *trees on road sides* and elsewhere
- (v) *The surveys of buildings and lands*
- (vi) *The registration of marriages*
- (vii) The taking of a *census of population*
- (viii) The civic reception to persons of distinction.
- (ix) *The providing of music or other entertainments* in public places or places of public resort and the establishment of theatres and cinemas.
- (x) The organisation and management of *fairs and exhibitions*
- (xi) *The acquisition of movable or immovable property* for any of the purpose before mentioned, including payment of the cost of investigation, surveys or examinations in relation thereto for the construction or adaptation of buildings necessary for such purposes.
- (xii) The construction and maintenance of:
 - (i) *Rest house*
 - (ii) *Poor houses*
 - (iii) *Infirmaries*
 - (iv) *Children's homes*
 - (v) Houses for the deaf and dumb and for disabled and handicapped children
 - (vi) Shelter for destitute and disabled persons
 - (vii) Asylums for persons of unsound mind

- (xiii) The construction and maintenance of *cattle ponds*
- (xiv) The building or purchase and maintenance of *dwelling houses* for corporation officers and other corporation employees
- (xv) Any measures for the *welfare of the corporation officers* and other corporation employees or any class of them including the sanctioning of loans to such officers and employees or any class of them to construction of house and purchase of vehicles.
- (xvi) The organisation or management of chemical or bacteriological laboratories for the examination or analysis of water, food and drugs for detection of diseases
- (xvii) The provision for relief to *destitute and disabled* persons
- (xviii) The establishment and maintenance of *veterinary hospitals*
- (xix) The organisation, construction, maintenance and management of *swimming pools, public wash houses, bathing places* and other institutions designed for the improvement of public health.
- (xx) The organisation and management of *farms and dairies* within or without the city for the supply, distribution and processing of milk and milk products for the benefit of the residents of the city.
- (xxi) The organisation and management of *cottage industries, handicraft centres* and sales emporia
- (xxii) The construction and maintenance of *warehouses and godowns*
- (xxiii) The construction and maintenance of *garages, sheds and stands for vehicles and cattle biers*.
- (xxiv) The provision for *unfiltered water supply*
- (xxv) The improvement of the city in accordance with *improvement schemes* approved by the corporation
- (xxvi) The provision of housing accommodation for the inhabitants of any area or for any class of inhabitants
- (xxvii) The establishment and maintenance of *hospitals, dispensaries and maternity and child welfare centres* and the carrying out of other measures necessary for public medical relief
- (xxviii) Supply and distribution of *electricity to the public*
- (xxix) Any measure not hereinbefore specifically mentioned, likely to promote *public safety, health, convenience or general welfare*.

MUNICIPAL AUTHORITIES UNDER THE CORPORATION

- The municipal authorities charged with carrying out the provisions of this Act shall be:
 - i. The corporation
 - ii. The finance and contract committee
 - iii. The commissioner

Appointment of Commissioner:

- (i) The government appoint a class I officer of the Government having a minimum service as such of ten years as the commissioner of the corporation
- (ii) The commissioner so appointed shall hold office for a term of three years in the first instance.
- (iii) His appointment may be renewed for a term not exceeding three years
- (iv) No officer who has attained such age of superannuation as may from time to time be fixed by the government shall be appointed or continues as commissioner.
- **The government-**
 - (i) Shall recall the commissioner if at a *special meeting* of the corporation called for the purpose a resolution for such recall has been passed by a majority of not less than *two-thirds* of the total number of members.
 - (ii) May recall the commissioner at any time during the term of his appointment by giving a *notice* of at least *one month* to the corporation.

Salary and allowance of Commissioner:

- Shall be paid out of the *Corporation fund*

Leave of absence of commissioner:

- Leave may be granted to the commissioner *by the government*.

Appointment of officiating commissioner in case of death, resignation or removal of commissioner:

- *Government* may appoint another person to officiate as commissioner in his place for a term *not exceeding two months*

Contribution by corporation

- Leave, allowance, pension & PF of commissioner as required by condition of service.

Functions of the commissioner:

- *Entire executive power*
 - (i) Exercise all the powers and perform *all the duties* specifically conferred or imposed upon him by this *act* or by any other law for the time being in force
 - (ii) Prescribe the duties of an *exercise supervision and control* over the acts and proceedings of all corporations *officers* and other corporation *employees*
 - (iii) On the occurrence or *threatened* occurrence of any sudden *accident* or any unforeseen event or natural calamity involving or likely to involve extensive damage to any property of the corporation, or danger to human life, take such immediate action as he feels necessary and report to corporation about decision taken with reason and amount of cost if not part of budget grant..

Power of corporation to require commissioner to produce documents and furnish returns, reports etc

- To produce any record, correspondence, plan or other document which is in his possession or under his control
- To furnish any return, plan, estimate, statement, account or statistics concerning or connected with any matter pertaining to the administration of this act.
- To furnish a report by himself or to obtain from any corporation officer or other employee subordinate to him and furnish with his own remarks thereon, a report, upon any subject concerning or connecting with the administration.
- Commissioner shall not be bound to comply with any such requisition if with the previous approval of the Mayor he makes a statement that such compliance would be prejudicial to public interest or to the interest of the corporation.

Exercise of powers to be subject to sanction

- That such expenditure, in so far as it is to be uncured in the year in which such power is exercised or duty performed, shall be provided for under a current budget-grant

PROCEDURE

Transaction of business by the corporation meetings:

- *At least one meeting in every month*
- The mayor or in his absence the Senior Deputy Mayor, and in the absence of both, the Deputy mayor may, whenever he thinks fit, and shall upon a *requisition in writing by not less than one-fourth* of the total number of councillors, convene as special meeting of the corporation.

- **First meeting of Corporation after general elections:** shall be held *as early as possible* after the publication of the results.
- **Notice of meetings and business:** A *list of the business* to be transacted at every meeting *except at any adjourned meeting* shall be sent to the *registered address* of each councillor at least *seventy two hours before* the time fixed for such meeting, and no business shall be brought before, or transacted at, any meeting other than the business of which a notice has been given.

Registered address means the address for the time being entered in the register of addresses of councillors maintained in this behalf by the corporation society.

Quorum –

- (i) the quorum necessary for the transaction of business at a meeting of the corporation shall be *one-third of the total number of members*.
- (ii) If at any time during a meeting of the corporation there is *no quorum*, it shall be the duty of the Mayor or the person *presiding* over such meeting either to *adjourn* the meeting or to *suspend* the meeting until there is a quorum.
- (iii) Where a meeting has been adjourned under sub-section (2) , the *business* which would have been brought before the *original* meeting if there had been a quorum present there at, shall be brought before, and may be transacted at an adjourned meeting , whether *there is quorum present or not*.

Presiding officer:

- (i) The *Mayor* or in his absence, the *Senior Deputy Mayor*, and in the absence of the both, the *Deputy Mayor* shall preside at every meeting of the corporation.
 - (ii) In the absence of the Mayor and both the deputy Mayors from the meeting, the members present shall elect *one from among their own number* to preside
 - (iii) The mayor or the person *presiding over* a meeting shall have and exercise a *second or a casting* vote in all cases of *equality* of votes.
- **Meeting for election of Mayor:**
 - (i) Meeting for the election of a Mayor shall be convened *by the Divisional Commissioner* who shall also *nominate a councillor who is not a candidate for such election to preside over the meeting*.
 - (ii) If during the election of mayor it appears that there is an *equality of votes* between any candidates at such election and that the addition of a (one) vote would entitle any of those candidates to be elected as mayor, then the person *presiding* over the meeting shall decide between them *by lot to be drawn* in the presence of the candidates and in such manner as he may determine, and the candidate on whom the lot falls shall be deemed to have received an additional vote.
 - **Method of deciding questions:**
 - (i) All matters by the corporation, shall be decided by the *majority of the votes* of the members present and voting
 - (ii) *The voting shall be by show of hands*
 - **Maintenance of order at, and admission of public to meetings, withdrawal and suspension of councillors:**
 - (i) The mayor or the person presiding over the meeting shall have all powers.
 - (ii) May direct any *councillor* whose *conduct* is in his opinion grossly *disorderly* to *withdraw* immediately from the *meeting*.
 - (iii) In any councillor ordered to *withdraw a second time within fifteen days* the mayor or the person presiding may suspend such councillor from attending the meetings of the corporation for any period not exceeding fifteen days
 - (iv) The *mayor* may at any time *terminate* such *suspension*.

- (v) Such *suspension shall not debar the suspended councillor from serving on any committee* of the corporation of which he is a member.
- (vi) Every meeting shall be *open to the public unless* a majority of the members present at the meeting decide that any *inquiry or deliberation* pending before the corporation shall be held in *private*
- (vii) Corporation may make regulations for the purpose of admission of the members of the public to its meetings and for the removal of force, if necessary, of any member of the *public* admitted to a meeting for *interrupting* or disturbing the proceedings of the meeting.
- (viii) Grave disorder arising in a meeting the mayor or the person presiding may, if he thinks it necessary to do, adjourn the meeting to a date specified by him.

Councillor not to vote on matter in which he is interested: *he is involved*

- **Right to attend meetings of corporation and its committees , etc and right of councillors to ask questions in relation to the municipal government of city:**
 - (i) The commissioner of any corporation officer authorised by him in this behalf may attend, speak in, or otherwise take part in the proceedings of any meeting of the corporation or any of its committees, but he shall not be entitled to vote in such meeting.
 - (ii) A councillor may ask the commissioner, during first half of an hour of every meeting questions on any matter relating to the municipal government of the city or the administration of this Act.
 - (iii) The right to ask a question:
 - (i) Not less than seven clear days notice in writing specify the questions shall be given to the corporation Seceretary.
 - (ii) No question shall:
 - (i) Bring in any name of statement not strictly necessary to make the question intelligible
 - (ii) Contain arguments, ironical expressions, imputations, epithets or defamatory statements.
 - (iii) Ask for an expression of opinion or the solution of a hypothetical proportion
 - (iv) Ask as to the character or conduct of any person except in his official or public capacity
 - (v) Relate to a matter which is not primarily the concern of the corporation or any of the municipal authorities.
 - (vi) Make or imply a charge of a personal character
 - (vii) Raise question of polity too large to be dealt with within the limits of an answer to a question
 - (viii) Repeat in substance questions already answered or to which an answer has been refused
 - (ix) Ask for information on trivial maters
 - (x) Ordinarily ask for information on matters of past history
 - (xi) Ask of information set forth in accessible documents or in ordinary works of reference
 - (xii) Raise matters under the control of bodies or persons not primarily responsible to the corporation
 - (xiii) Ask for any information on a matter which is under adjudication by a court of law
 - (iv) The mayor shall disallow any question under Sub Section iii
 - (v) If any doubt arises whether any question is or is not in contravention of the provisions of sub section (iii) the mayor shall decide the point and his decision shall be final
 - (vi) The commissioner shall not be bound to answer a question if it asks for information which has been communicated to him in confidence or if in the opinion of the Mayor it cannot be answered without prejudice to public interest or the interest of the corporation.
 - (vii) Unless otherwise directed by the mayor or the presiding officer of the meeting every question shall be answered by the commissioner at a meeting of the corporation.
- **Power to make regulations:** The corporation nay make regulations for transaction of business. But 1st meeting Time, Procedure should be decided by Divisional Commissioner.
- **Presiding officer at meetings of ad hoc committees:**
 - (i) Chairman or in his absence the deputy Chairman

- (ii) The members of any such committee shall choose *one of their member* to preside over the meeting.
- **Keeping of minutes and proceedings:** Minutes in which shall be recorded the names of the members present at, and the proceedings of each meeting of the corporation and of committees shall be drawn up and recorded in a book to be kept for that purpose, and shall be laid before the next ensuing meeting of the corporation or of the committee, as the case may be, and signed at such meeting by the presiding officer thereof.
- **Circulation of minutes and inspection of minutes and reports of proceedings:**
 - (i) To all the members of the corporation and shall at all reasonable times be available at the corporation office for inspection by any other person on payment of a fee prescribed by regulations.
 - (ii) Full reports, if any, of such proceedings shall similarly be available for inspection by any member of the corporation without charge and by any other person, on payment of a fee prescribed by regulations.
- **Forwarding minutes and reports of proceedings to Divisional Commissioner:** The *Corporation Secretary* shall forward to the Divisional Commissioner as well as to the government a copy of the minutes of the proceedings of each meeting of the corporation within three days from the date of the meeting.
- **Validation of Proceedings :-** *Irrespective of vacant office, or Councillors own matter (where he can't vote) . Every meeting should be signed and will be free from all defects & irregularities.*

CORPORATION OFFICERS AND OTHER CORPORATION EMPLOYEES

- **Officers and other employees not to undertake an extraneous work:** No corporation officer or other corporation employee shall undertake any work unconnected with duties under this act except with the permission of the corporation.
- Officers and other employees not to be interested in any contract, etc with corporation:
 - 1. *Disqualified*, if directly or indirectly involved.
 - 2. Unless appointing authority decides, liable to remove

Reasonable opportunity of Showing cause against the action proposed to be taken against him.

REVENUE AND EXPENDITURE

- **Corporation fund to be kept in state Bank of India or in Treasury or in a Nationalised Bank**
- **Operation of accounts with Banks:** No payment shall be made by any Bank out of the corporation fund except on a cheque signed by both-
 - (i) The officer in charge of accounts
 - (ii) The commissioner or an officer subordinate to him authorised by him in this behalf
- **Payments not to be made unless covered by a budget grant:** Shall not apply to payments namely;
 - (i) *Refund* of taxes
 - (ii) *Repayment* of money belonging to contractors or other persons
 - (iii) Sum payable in any of the following circumstances:
 - (i) Under orders of the *Government* on failure of the corporation to take any action as required by the government
 - (ii) Under any other enactment for the time being in force
 - (iii) Under the decree or order of a civil or criminal *court* passed against the corporation
 - (iv) On account of cost incurred in taking immediate action by the corporation or the commissioner to avert a sudden *threat* of danger to the property of the corporation or to human life.
 - (iv) *Temporary* payment for works urgently required by the government in the public interest
 - (v) Sums payable as *compensation* under this act

- (vi) Expenses incurred by the corporation on special measures taken on the outbreak of dangerous diseases
- (vii) Amount payable to government by way of *audit* fee.
- **Duty of persons signing cheques:** Shall satisfy himself that the sum:
 - (i) Required for a *purpose* or work specifically sanctioned by the proper authority and covered by a current budget grant
 - (ii) Required for any payment referred to, or specified in
- **Application of Corporation Fund:**
 - (i) Shall be applied in payment of all sums, charges and costs necessary for carrying the provisions of this act
 - (ii) Each corporation shall contribute from its fund such sum as may be required by the government towards meeting the *cost* of the *local government* directorate
- **Payments from corporation fund for works urgently required for public service:** On the written requisition of the Secretary, local government department, Punjab, the commissioner may at any time undertake the execution of any work certified by such secretary to be urgently required in public interest, and for this purpose may temporarily make payments from the corporation fund.
- **Budget estimates:**
 - (i) The corporation shall, not later than the *first week of February* of every year, adopt for the ensuring year a budget estimate which shall be an estimate of the income and expenditure of the corporation to be received and incurred on account of the municipal government of the city.
 - (ii) Shall be submitted to the government not later than the last week of February
 - (iii) The budget estimate shall be prepared in such manner and shall provide for all such matters as may be prescribed
- **Power of Corporation to alter budget estimates:** On the recommendation of the *commissioner*, the corporation may from time to time during the year –
 - (i) *Increase* the amount of any budget grant under any head
 - (ii) Make an *additional* budget-grant for the purpose of meeting and special or unforeseen requirement arising during the said year
 - (iii) *Transfer* the amount or portion of the amount of the budget-grant under any head to the account of the budget-grant under any other head
 - (iv) *Reduce* the amount of the budget grant under any head.
- Every increase in a budget grant and every additional budget-grant shall be made with the prior *approval* of the *government*.
- The commissioner may from time to time during the year
 - (a) *Reduce* the amount of a budget grant
 - (b) *Sanction* the transfer of any amount within a budget grant: every reduction if it *exceeds 500Rs* shall be *reported* forth with by the commissioner to the *corporation* and the commissioner shall give effect to any order that may be passed by the corporation in relation thereto.
- The commissioner may, from time to time during the year, *sanction* the *transfer* of any amount *not exceeding 5000* rupees within a *minor head* of such transfer does not involve a recurring liability.
- **Power of Corporation to re adjust income and expenditure during the year:**
- **Provisions as to unexpected budget grant:**

TAXATION

1. **Taxes to be imposed by corporation under this act and arrangement of certain taxes collected by government:**
 - a. Taxes on lands and buildings
 - b. Octroi
 - c. A tax on vehicles and animals
 - d. A tax on advertisements

- e. A tax on buildings payable along with the application for sanction of the building plan
 - f. A development tax on the increase in urban land values caused by the execution of any development or improvement work.
2. *Subject to the prior approval of the government , the corporation levy,*
- a. A tax on professions, trades, callings and employments
 - b. Any other tax which the state legislature has power to impose under the constitution.

No tax is imposed unless opportunity is given to the citizen to raise objection.

3. Tax on building or land by owner otherwise tenants

No tax shall be imposed on building and land, exclusively used for:

- a. Religious purposes, religious rites, religious ceremonies, religious festivals
- b. Cremation grounds, burial grounds
- c. Gaushalas, stray animal care centers
- d. Historical and heritage buildings
- e. Registered charitable and philanthropic organisations
- f. The building and land owned and used by the Corporation
- g. The building and land used for schools and colleges owned or aided by the government
- h. The building and land of hospitals or dispensaries owned by the government
- i. Parking space and land used for agricultural or horticultural purposes

Categories of persons shall be exempted from the imposition of tax

Sr. No	Category of Persons	Extent of exemption
1	Widows	Five thousand rupees per financial year
2	Freedom fighters	Full
3	Handicapped persons	5000 rupees per financial year
4	Persons living below poverty line who possess requisite card, issued in support thereof.	full

All educational institutions, other than government and government aided, shall be exempted from annual tax to the extent of fifty per cent of the tax assessed.

4. The government may ,by special or general order, direct a corporation to impose any tax
5. If the corporation fails to carry out any order passed under sub-section 4, Govt by notification in official Gazette can impose the tax.
6. After the close of each year the government may pay to the corporation the whole or such part as it may determine of the tax collected by it-
 - a. Under the Indian Stamp Act, 1899 on account of stamp duty on transfer of property situated within the local area of the city
 - b. Under the Punjab Motor Vehicles Taxation Act, 1924, from every person keeping a motor vehicle within the local area of the city
 - c. Under the Punjab Electricity (duty) act, 1958, on the energy supplied within the local area of the city

- d. Under the Punjab Entertainment Duty Act, 1955, from every person admitted to an entertainment within the local area of the city.
- e. Under the Punjab Entertainments Tax (Cinematograph Shows) Act, 1954, from the proprietor of the premises where a public cinematograph exhibition is held within the local area of the city.

COMMENTS

- **Dealer's Board**-Tax on advertisement: Dealer Boards have been erected or displayed by it on the outlet, shops or buildings where one of the activity of the business or 'trade' carried on included the sale of the product marketed or distributed 'no advertisement tax is liveable on such Dealer Boards- wherever the Municipal corporation is able to establish that the business carried on within the land, building, shop or outlet where the Dealer boards have been erected or displayed does not at all include the sale of the products marketed or distributed, the corporation shall be at liberty to call upon the dealer for assessment of the advertisement tax with specific reference to such dealer boards and proceed further in accordance with law.
- **Evacuee property**: House tax- since the evacuee property vests in Central Government, it is exempted from levy of house tax.

Components and rates of taxes on lands and buildings:

- (a) A water tax of such percentage of the rateable value of lands and buildings as the government may deem reasonable for providing water supply in the city
- (b) A fire tax
- (c) A general tax on building and lands

Premises in respect of which water tax and fire tax are to be levied:

- (a) To which a water supply is furnished from or which are connected by means of pipes.
- (b) Which are situated in any portion of the city in which the commoner has given public notice that sufficient water is available from municipal water works for a reasonable supply to all the lands and buildings in the said portion.
- The fire tax shall be levied in respect of all lands and buildings

Determination of rateable value of land and building assessable to taxes:

- (a) In the case of building or land which is the occupation of a tenant, the gross annual rent
 - i. In the event of increase in the rent, the rateable value shall include the corresponding increase in rent as well
 - ii. Where the building or land has been let by the owner to any of his relations, and the competent authority is of the opinion that the rent fixed does not represent the true rent., the rent fixed under the agreement of lease shall not be taken into consideration.
- (b) In the case of building or land, which is occupied by the owner, the rateable value shall be:
 - i. Five per cent of the present market value of the land
 - ii. Five per cent of the cost of erecting the building less ten per cent depreciation

Cost of erecting the building shall , for the time being, be calculated at the following rates:

- (a) 500 Rs per sq. feet in respect of Pucca (cemented bricks walled and load bearing roof) structure
- (b) 300 Rs per sq feet in respect of Semi Pucca
- (c) 100 Rs per sq feet in respect of Kacha

Subject to revision by the government from time to time.

Any land process of erection, the rateable value shall be fixed at five per cent of the market value of such land.

- **Furnishing of returns and penalty for failure to do so:** Owner of Land or Building Exceeds 30000 need furnish return , If fails to do so or return is false, Fine which may extend to 5000 Rs or with imprisonment for a term which may extend to three months or with both.

Incidence of Tax on Land and Building :-

Sr.No	Category of Building	Rate of Tax
1.	Self occupied residential building	(i) Rs 50 in case land area is fifty sq yards or below, having covered area not more then 450 sq feet (ii) Rs 150 in case, land areas is one hundred sq yards or below, having covered area not more than 900 sq feet. (iii) Half per cent of the rateable value , in case the land area is fifty sq yards or below or one hundred sq yards or below, but the covered are exceeds the stipulation indicated in (i) and (ii) (iv) Half per cent of the rateable value , in case the land areas is five hundred sq yards or below (v) One percent of the rateable value, in case the land area is more than five hundred sq yards
2	Residential building under the occupation of tenant(s)	Seven and half percent of the rateable value
3	Self occupied non-residential building	Three per cent of the rateable value
4	Self occupied industrial building	One and half per cent of the rateable value
5	Non-residential building under the occupation of tenant(s)	Ten per cent of the rateable value

If the land is vacant or the building is unproductive, the rate of tax shall be 0.20 per cent of the rateable value

- **Taxes on lands and buildings a first charge on premises on which they are assessed:-** Liable to pay all due if any
- **Recovery of taxes on lands and buildings from occupiers by commissioner**
- **Preparation of property list**
 - (a) Name of the street
 - (b) Designation of the property
 - (c) The name of the owner or occupier

- (d) Shall be kept in the office of the commissioner
- **Amendment of Property List** By commissioner alter, enter, Strike out name etc.
- **Notice of transfers:**
 - (1) Within three months after the execution of the instrument of transfer.
 - (2) In the event of the death notice of such devolution to the commissioner within six months.
 - (3) Transfer as aforesaid without giving such notice to the commissioner shall in addition to any penalty make person concern liable..
 - (4) The commissioner shall record every transfer or devolution.
- **Notice of erection of building , etc**
In writing to the Commissioner within fifteen days from the date of its completion or occupation
- **Notice of demolition or removal of building:**
 - (i) Until such notice is given, by person aforesaid shall continue liable to the payment of such taxes
- **Assessment in case of amalgamation of premises**
- **Self assessment of tax on land and building:**
 - Every owner or occupier shall calculate the tax on land and building himself and Shall file the same to the corporation by the 31st December.
 - Deposit the amount of tax on or before the 31st December.
 - If fully paid on or before the 30th September of the relevant financial year , a rebate of ten per cent
 - If it is not fully paid by the 31st December is paid on or before the 31st March a penalty of twenty five percent of the remaining amount.
 - If no return is filed for a financial year by the 31st March shall be liable to pay an amount equivalent to the sum of tax
- **Appeal in respect of tax on land and buildings:**
 - (1) Within a period of 30 days before the commissioner.
 - (2) No appeal shall be entertained under sub section (1) ,unless the amount of tax is paid
 - (3) If an order under sub-section (1) modifies the decision in appeal, the competent authority may file an appeal to the Principal Secretary or secretary, Department of Local Government within a period of 30 days of such order, who shall pass an order, in writing, as he deems fit in the matter, within a period of 30 days of filing of such appeal, and the order passed in appeal shall be final.
- **Levy of Octroi:**
 - (i) On articles and animals, imported into the city
 - (ii) *From the commencement of the Punjab Municipal Corporation (amendment) act, 2006 , no octroi shall be levied, except on electricity , petrol and diesel.*
 - (iii) Additional excise duty, levied in lieu of octroi on liquor under any other provision of law, shall continue to be levied.
- **Tax on vehicles and animals;**
 - (a) Vehicles, other than mechanically propelled vehicles, and other conveyances plying for hire and kept within the city
 - (b) Animals used for driving, draught or burden, when kept within the city
 - (c) Dogs kept within the city
- A vehicle or animal kept outside the limits of the city but regularly used within such limits shall be deemed to be kept for use in the city
- **Tax on whom leviable:** Upon the owner of, or the person having possession or control of such vehicles or animals
- **Exemptions from taxes on vehicles and animals:**
 - (a) Vehicles belonging to the corporation government or the union of India
 - (b) Vehicles intended exclusively for the conveyance free of charge of the injured, the sick or the dead

- (c) Children's perambulators or tricycles
- (d) Vehicles kept by bonfire dealers in vehicles merely for sale and not for use
- **Tax when payable in advance**
- **Tax on advertisements:**
 - (i) Every person, who erects, exhibits, fixes or retains upon or over any land, building, wall, boarding, frame, post or structure or upon or in any vehicle any advertisement or, who displays any advertisement to public view in any manner whatsoever, visible from a public street or public place (including any advertisement exhibited by means of cinematograph) shall pay for every advertisement.

No tax will be levied:

- (a) Related to public meeting, or to an election
- (b) Trade, profession or business carried on in that building
- (c) Relates to the name of the land or building
- (d) Relates to the business of a railway administration
- (e) Relates to any activity of the government or union of India or the corporation
- (ii) Shall be payable in advance
- **Prohibition of advertisements without written permission of commissioner:**

The commissioner shall not grant such permission, if-

- (i) The advertisement contravenes any bye-law made under this act
- (ii) The tax, if any, due in respect of the advertisement has not been paid
- **Permission of Commissioner to become void in certain cases:**
 - (i) If the advertisement contravenes the bye-law made under this Act
 - (ii) If any material change is made in the advertisement
 - (iii) If the advertisement or any part thereof falls
 - (iv) If any addition or alteration is made to, or in the building, wall, boarding, frame, post or structure
 - (v) If the building, wall, boarding, frame, post or structure over which the advertisement is erected, exhibited fixed or retained is demolished or destroyed.
- **Power of commissioner in case of contravention:**
 - (i) To take down or remove such advertisement
- **Tax on building application:-** for sanction of Building plan.
- **Levy of development tax-** by corporation on increase in value of land or building
- **Amount of development tax:**
 - Amount equal to one-half of the difference between the market value of the land or building on the date specified in the notification issued
 - And the market value of such land or building on or immediately before the date on which the scheme after sanction is finally notified.
- **Payment of development tax:** Owner of Land or Building
- **Assessment of development tax:** Commissioner or officer authorised, served the person notice on which he can appeal within one month of serving the notice.
- **Presentation of bill**
 - (i) When any tax has become due, the commissioner shall cause to be presented to the person liable for the payment thereof, a bill for the amount due:
No such bill shall be necessary in the case of:
 - (i) A tax on vehicles and animals
 - (ii) A theatre tax
 - (iii) A tax on advertisements
 - ii. Bill should be in prescribed form and be considered as notice of demand specify all particulars.

- (iii) If the amount specified in the bill is paid within a period of fifteen days from the presentation thereof a rebate of five per cent shall be allowed in the amount of tax
- (iv) If the tax on vehicles and animals or the theatre-tax or the tax on advertisements is not paid after it has become due, the commissioner may cause to be served upon the person liable for the payment of the same a notice of demand in the prescribed form.
- **Recovery from a person about to leave the city:** Commissioner direct the immediate payment by such person
- **Consequences of failure to pay tax within thirty days:-** Tax with the cost of recovery shall be recoverable.
- **Manner of recovering tax:** Any sum due on amount of tax payable under this Act may be recovered , together with costs or recovery, through the following processes by the Competent Authority:
 - (i) By service of writ of demand on the defaulter
 - (ii) By distraint and sale of a defaulter's movable property
 - (iii) By the attachment and sale of defaulter's immovable property
 - (iv) In the case of octroi and toll, by the seizure and sale of goods and vehicles
 - (v) In the case of taxes on land and buildings, by the attachment of rent due in respect of the property or any other property owned by the defaulter
- **Power of seizure of vehicles and animals in case of non-payment of tax:**
 - (i) If the owner or other person entitled thereto does not within seven days in respect of a vehicle and two days in respect of an animals from the date of such seizure and detention, clam the same and pay the tax due together with the charges incurred in connection with the seizure and detention, the commissioner may cause the same to be sold.
 - (ii) The surplus, if any, remaining after the application of the sale proceeds under sub section (1) shall, immediately after the sale of the property, be credited to the corporation fund and notice of such credit shall be given at the same time to the person whose property has been sold.
 - (iii) Any surplus not claimed within one year as aforesaid shall be the property of the corporation
- **What buildings etc are to be deemed vacant:**
 - (i) No land, building or tenement shall be deemed vacant if maintained as a pleasure report or town or country house or be deemed unproductive of rent if let to a tenant whose has a continuing right of occupation thereof, whether he is in actual occupation or not.
- **Appeal against assessment :**
 - (i) An appeal against the levy or assessment of any tax , other than tax on building and land under this act shall lie to the Divisional Commissioner
 - (ii) If corporation fails to pay any cost awarded to appellant, order can be directed to Commissioner to pay.
- **Condition of Right to Appeal:-**
If appeal not submitted within 30 days or Appellant is unable to satisfy authority the reason for not submitting within 30days.
- **Powers of Government in regard to taxes:** The government may by order exempt in whole or in part from the payment of any such tax any person or class of persons or any property or description of property.
- **Power to inspect for purpose of determining rateable value or tax:-**
Any land, building, stable premises to inspect
Can summons anyone

Irrecoverable debts:- Commissioner can write off any sum due of ay tax or the cost to recover.
If that exceeds Rs. 100, need corporation sanction.

Obligation to disclose liability :- Commissioner in written call upon any inhabitant for the same

Power of Exemption:- Corporation by resolution

BORROWING

- **Power of corporation to borrow:-** in form of debenture to erect , purchase, any land or building.

Time of repayment: - Should not exceed 60 year.

Sinking Funds: - Maintained by the corporation for the repayment of any debenture and its application should be only for the repayment of all payments due from corporation. Commissioner can invest this fund in securities.

While Repayment to government there attachment of Municipal Fund.

WATER SUPPLY, DRAINAGE AND SEWAGE DISPOSAL

- ‘Communication pipe’ means-
 - a. Where the premises supplied with water abut on the part of the street in which the main is laid
 - b. In any other case, so much of the service pipe as lies between the main and the boundary of the street in which the main is laid.
- ‘Main’ means a pipe laid by the corporation for the purpose of giving a general supply of water
- ‘service pipe’ means so much of any pipe for supplying water from a main to any premises as is subject to water pressure from that main
- ‘supply pipe’ means so much of any service pipe as is not a communication pipe.
- ‘trunk main’ means a main constructed for the purpose of conveying water from a source of supply to a filter or reservoir or from one filter or reservoir to another filter or reservoir.
- ‘water fitting’ includes pipes (other than mains) , taps, cocks, valves, ferules, meters, cisterns, baths and other similar apparatus used in connection with the supply and use of water

Property and Contracts

Acquire by agreement, if not possible by Land Acquisition

Disposal of Property :-

- Sale of Movable property (Not more than 5000)
- Lease immovable property
- Sell or Lease for perpetuity of Immovable (Not Exceed value 5000 or Annual rent no exceed 3000)

If not above case, need Corporation approval.

Procedure of Making Contract :- Contract of more than Rs 25000 made by Commissioner.

Otherwise need corporation approval.

WATER SUPPLY, DRAINAGE AND SEWAGE DISPOSAL

- **Communication Pipe :-** Where the premises supplied with water abut on the part of street in which the main is laid.

Main:- main pipe laid by corporation for the purpose of giving general supply for water.

Service pipe:- supplying water from a main to any premises.

Supply pipe :- any service pipe not communication pipe.

Trunk Main:- Conveying water from a source of supply to a filter or reservoir from one to another.

Water Fitting- Pipes taps, valves etc.

- **Power out require corporation to carry out surveys and formulate proposals:-** Supply required
- **Power to construct additional works**
- **Supply of Domestic and Non-Domestic Should be Different :-** Domestic doesn't include animals, vehicle washing, fountain, swimming baths, garden etc.
- **Obligation of owner or occupier to give notice of waste of water**
- **Cutting off supply to premises:** neglects to pay the water-tax or any sum payable.
- **New premises not to be occupied without arrangement for water supply**
- **Public gratuitous water supply**
- **Power of corporation to require owners of premises to set up pumps etc**
- **Power to enter premises to detect waste or misuse of water**
- **Power to test water fittings**
- **Power to close or restrict use of water from polluted source of supply**
- **Water pipes, etc, not to be placed where water will be polluted**
- (i) No latrine or cesspool shall be constructed or made within six metres of any well, tank, water pipe or cistern

Public drains etc, to vest in corporation

- **Certain matters not to be passed into municipal drains:**
 - (i) No person shall throw, empty, or turn into any municipal drain or into any drain communicating with a municipal drain-
 - (a) Any matter likely to injure the drain or to interfere with the free flow of its contents
 - (b) Any chemical, refuse or waste steam, or any liquid of a temperature higher than forty-five degrees centigrade being refuse or steam which
 - (c) Any dangerous petroleum
- **Application by owners and occupiers to drain into municipal drains**

- **New premises not to be erected without drainage-** It shall not be lawful to erect or to re-erect any premises any premises in the city or to occupy any such premises
- **Power of commissioner to close or limit the use of private drain in certain cases-**
 - (i) Such drain be closed, discontinued or destroyed and that any work necessary for that purposes be done
 - (ii) That such drain shall, from such date as may be specified in the notice in this behalf , be used for filth and polluted water only or for rain water and unpolluted sub-oil water only
- **Use of drain by a person other than owner.**
- **Sewage and Rain water drain to be distinct**
- **Buildings, railways and private streets not to be erected or constructed over drains or water works without permission**
 - (i) Without the written permission of the commissioner
- **Power of commissioner to execute work after giving notice to the person liable**
- **Power of commissioner to affix shafts etc, for ventilation of drain or, cesspool**
- **Power of commissioner to examine and test drain etc, believed to be defective**
- **Work to be done by licensed plumber**
- **Acquisition of open land and land occupied by platforms, etc within the regular line of street:**
The land or building is vested in the government or the central government, the commissioner shall not take possession.
- **Layout plans:**
 - (1) Before utilizing, selling or otherwise dealing with any land under section 238, the owner thereof shall send to the commissioner as written application with a lay out plan of the land showing the following particulars, namely-
 - (a) The plots into which the land is proposed to be divided for the erection of buildings
 - (b) The reservation or allotment of any site for any street
 - (c) The intended level direction and width of street of streets
 - (d) The regular line of street or streets
 - (e) The arrangements to be made for leveling, paving, retelling, flagging, channeling, swearing, draining, conserving and lighting street or streets.
- **Ground floor door, etc, not to open outwards on streets**
- **Prohibition of structures, fixtures or deposit of things in streets-** except with the permission of the commissioner
- **Power to remove anything deposited or exposed for sale in contravention of this Act.**

BUILDING REGULATIONS

- **To erect a new building**
- **To re-erect**
- **Prohibition of building without sanction**
- **Applications for additions to, or repairs of buildings**
- **Power to order building to be vacated in certain circumstances-**
 - (i) In a dangerous condition or it not provided with sufficient means of egress in case of fire or is occupied in contravention.

SANITATION AND PUBLIC HEALTH

- Provision for daily cleaning of streets and removal of rubbish
- Provision for appointment of receptacles, depots and places for rubbish, etc
- Collection and removal of filth and polluted water
- Collection and removal of filth and polluted matter through corporation agency
- Removal of rubbish, etc, accumulated on premises used as factories, work shops etc
- Commissioner's power to get premises scavenged and cleansed
- Public latrines, urinals etc
- Construction of latrines and urinals
- Latrines and urinals for labourers, etc
- Provision of latrines and urinals for markets etc
- Removal of congested buildings
- Power of commissioner to require improvement of buildings unfit for human habitation
- Removal of hospitals of patients suffering from dangerous disease
- Disinfection of buildings and articles
- Destruction of infectious huts or sheds
- Special measures in case of outbreak of dangerous or epidemic diseases.
- Power to restrict or prohibit sale of food or drink
- Control over wells and tanks etc
- Conditions of service of sweepers employed for doing house scavenging
- Power to call for information regarding burning and burial ground
- Permission for use of new burning or burial ground.
- Power to require closing of burning and burial grounds

VITAL STATISTICS

- **Appointment of chief registrar and Registrars-** The Corporation Health Officer shall be the chief registrar of births and deaths for the city.
- **Duties of registrars-** keep himself informed of every birth or death.

PUBLIC SAFETY AND SUPPRESSION OF NUISANCES

- **Prohibition of nuisances-**
No person shall
 - (a) Ease himself; or
 - (b) Carry meat exposed to public view
 - (c) Picket animals or collect carts
 - (d) Being engaged in the removal of rubbish, filth or other polluted and obnoxious matter wilfully or negligently permit any portion thereof to spill or fall, or neglect to sweep away or otherwise effectually to remove any portion thereof which may spill or fall in such street or place.
 - (e) Without proper authority affix, upon any building monument, post, wall, fence, tree or other thing, any bill, notice or other document.

- **Registration and control of dogs**

MARKETS, SLAUGHTER-HOUSES, TRADES AND OCCUPATIONS

- **Provision of municipal markets and slaughter houses**
- **Private markets and slaughter houses**
- **Prohibition of keeping markets open without licence, etc**
- **Prohibition of business and trade-** No animal or article shall be sold or exposed for sale within a distance of one hundred yards of any municipal market or licensed private market without the permission of the commissioner.
- **Levy of stallages, the rent and the fees.**
- **Police establishment -** Every corporation shall, unless relieved of this obligation by the government, maintain a sufficient police establishment for police requirements within the city and for the performance of the duties imposed on it by this Act.
- **Bye-Laws relating to taxation-**
 - (a) The maintenance of tax books and registers by the commissioner
 - (b) The inspection of and the obtaining of copies and extracts from such books and registers and fees
 - (c) The publication of rates of taxes
 - (d) The requisition by the commissioner or information and returns from persons liable to pay taxes
- **Bye-Laws relating to water supply , drainage and sewage disposal**
 - (a) The power of the commissioner to close waterworks for the supply of water, whether for domestic purpose or not, or for gratuitous use and to prohibit the same and use of water for the purpose of business.
 - (b) The connection of supply pipes for conveying to any premises a supply of water from municipal waterworks.
 - (c) The making and renewing connections with municipal water works
 - (d) The power of the commissioner to take charge of private connection.
 - (e) The power of the commissioner to alter the position of connection
 - (f) The equitable distribution of water supplied to occupiers
 - (g) The size , material, quality, description and position of the pipes and fittings to be used for the purpose of any connection with or any communication from any municipal waterworks and the stamping of pipes and fittings and fees for such stamping.
 - (h) The size, material, quality and description of pipes, cisterns and fittings which are found on a examination under the provisions of this act to be so defective that they cannot be effectively repaired.
 - (i) The provision and maintenance of meters when water is supplied by measurement
 - (j) The prohibition of fraudulent and unauthorised use of water and the prohibition of fraud in connection with meters.
 - (k) The maintenance of pipes, cisterns and other waterworks
 - (l) The regulation or prohibition of the discharge or deposit of offensive or obstructive matter, polluted water or othe polluted an dobnnoxious matter into sewers.
 - (m) The regulation in any manner not specifically provided for in this act of the construction, alteration, maintenance, preservation, cleaning and repairs of drains, ventilation shafts, pipes, latrines, urinals, cesspools and other drainage works.

- (n) The cleansing of drains
- (o) The connection of private drains with municipal drains
- (p) The location and construction of cesspools
- (q) The covering and ventilation of cesspools
- (r) The period or periods of the day during which trade effluent may be discharged from any trade premises into municipal drains
- (s) The execution from trade effluent of all condensing water
- (t) The maximum quantity of trade effluent which may, without any consent or permission, be discharged from any trade premises into municipal drains.
- (u) The regulation of the temperature of trade effluent at the time of its discharge into municipal drains
- (v) The charges to be paid to the corporation by occupiers of the trade premises for the reception of trade effluent
- (w) The provisions and maintenance of such an inspection chamber or manhole.
- **Bye –Laws relating to streets-**
 - (a) The closure of streets when any work is in progress and alternative passage during the progress of such work
 - (b) The erections of a temporary nature during festivals
 - (c) The setting up of boards on buildings adjacent to streets during their construction or repair
 - (d) The precautions to be taken when permission is granted to any private individual for opening or breaking up any public street and the fees to be paid for the restoration of a street in its original sanction.
 - (e) Any other matter in connection with the construction, repair, maintenance, naming, numbering and lighting of streets for which provision is necessary or should be made.
- **Bye-Laws relating to buildings-**
 - (a) The regulation or restriction of the use of sites for buildings for different areas
 - (b) The regulation or restriction of buildings in different areas
 - (c) The form of notice of erection of any building or execution of any work and the fee in respect of the same
 - (d) The plans and documents to be submitted together with such notice
 - (e) The level and width of foundation, level of lowest floor and stability of structure.
 - (f) The height of buildings
 - (g) The number and height of storeys composing a building and the height of rooms and the dimensions of rooms intended
 - (h) The provision of open spaces, external or internal.
 - (i) The provision of means of egress in case of fire, fire escapes and water lifting devices.
 - (j) The walls, tanks and cisterns and pumps for the supply of water for human consumption in connection with buildings
 - (k) The supervision of buildings
 - (l) The setting back of garages and shops
- **Bye-Laws relating to sanitation and public health-**
 - (a) The position of latrines and urinals
 - (b) Air spaces between latrines and buildings
 - (c) The white washing of buildings

- (d) The provision of living accommodation for sweepers in buildings newly erected requiring ten or more latrines.
- (e) The regulation or prohibition of the stabling or herding of animals
- (f) The seizure of ownerless animals.
- (g) The fixing and regulation of the use of public bathing and washing places
- (h) The prevention of the spread of dangerous diseases
- (i) The segregation in or removal or exclusion from any part of the city or the destruction of animals suffering or reasonably suspected
- (j) The supervision, regulation, conservation and protection from injury, contamination or trespass of sources
- (k) The enforcement of compulsory vaccination and inoculation
- (l) The proper disposal of corpses, the regulation and management of burning and burial places and other places for the disposal of corpses.

- **Bye-laws relating to public safety and suppression of nuisances-**

The regulation or prohibition for the purpose of sanitation or the prevention of disease or the promotion of public safety or prevention of disease or the promotion of public safety or convenience or any act which occasions

- **Bye-Laws relating to markets, slaughter houses, trades and occupations-**

- (a) Days on, and the hours during which any market or slaughter house may kept
- (b) Regulation of the design, ventilation and drainage of markets and slaughter house.
- (c) Keeping of markets and slaughter house and the lands and buildings
- (d) The manner in which animals may be slaughtered
- (e) Passages of sufficient width between the stalls in market
- (f) The disposal or destruction of animals offered for slaughter
- (g) Custody and care of animals
- (h) Import of animals and flesh within the city
- (i) Use of premises within the city as stables or cow houses or an accommodation for sheeps, goat or buffalo
- (j) Regulation of sarais, hotels, dak bungalows, lodging houses, boarding houses, let in tenements, residential clubs
- (k) Control and supervision of places where dangerous or offensive trades are carried
- (l) Posting of bills and advertisements and of the position, size, shade or style of the name boards, signboards and sign posts
- (m) Method for the sale of articles whether by measure, weight, piece or any other method.
- (n) Procedure regarding the grant of permit to establish a factory, workshop or trade premises.
- (o) Smoke in factories, workshops
- (p) Sanitary conditions
- (q) The regulation of the use in any factory, workshop or trade premises of whistle, trumpet, siren
- (r) The prevention of nuisance

- **Bye-laws relating to improvement-**

- (a) The form and content of an improvement scheme or a re-housing scheme
- (b) In connection with the framing, submission, and approval and sanction of such scheme

- **Bye laws relating to miscellaneous matters**

- (a) The prevention and extinction of fire
- (b) The regulation and control of corporation hospitals and dispensaries
- (c) The rendering necessary of licences-
 - (i) For the proprietors or drivers of hackney-carriages , cycle rickshaws, thelas and rehriis kept or playing for hire or used for hawking articles
 - (ii) For persons working as job-porters for the conveyance of goods
- (d) The classification of cinema theatres for the purposes of levying theatre-tax.

SCHEDULE I (TRADERS)

SCHEDULE II

- Purposes to which premises may not used without a license
- Carrying out any of the following trades or operations connected with trades :19 sections
 - (i) Baking
 - (ii) Cinematograph films, shooting of
 - (iii) Laundry shop, keeping
 - (iv) Carrying on the trade or business of or any operation connected with the trade of -19 sub section
 - (i) Autocar or autocycle servicing or repairing
 - (ii) Blacksmithy
 - (iii) Glass polishing
 - (iv) Stone grinding, cutting, dressing or polishing
 - (v) Washerman's trade

Manufacturing, parching, packing, pressing, cleaning, cleanings, boiling, molting, grinding or preparing by any process whatever any of the following articles- 57 subsection.

- (i) Aerated waters
- (ii) Bones
- (iii) Bricks or tiles by hand power
- (iv) Bricks or tiles by mechanical power
- (v) Soap
- (vi) Sweet-meat and confectionery goods
- (vii) Wooden furniture, boxes, barrels, khokas, or other articles or wood or of plywood of sandal wood

PART II

ARTICLES WHICH MAY NOT BE STORED IN ANY PREMISES WITHOUT A LICENCE – 96 ITEMS

Bidi leaves, Blood Bones, bone meal or bone powder, Camphor, Cardboard, Coal Fireworks, Horns Jute, Leather, Thinner, Yarn other than waste yarn.

THE THIRD SCHEDULE -PENALTIES

THE FOURTH SCHEDULE

Factors for calculating unit value

The total unit area value of the land and the building for the purpose of levy of tax shall be calculated in accordance with the following factors, namely-

(i)	Usage Factor	Multiply by
	(a) Residential building	1
	(b) Government institutions, including educational and health institutions	1.5
	(c) Private institutions, including hospitals , nursing homes	2
	(d) Commercial buildings including restaurants, and hotels upto two stars	4
	(e) Malls including hotels with three and four stars and marriage palaces and resorts	5
	(f) Hotels with five stars and above	10
(ii)	Type Factor	Multiply by
	(a) Houses constructed upon the land, whose owner is the same	1
	(b) Others excepting (a)	0.75
(iii)	Structural Factor	Multiply by
	(a) Pucca (cemented bricks walled and load bearing roof)	1
	(b) Semi pucca (cemented bricks walled or non-cemented bricks walled but non bearing load roof)	0.75
	(c) Kacha (non-cemented or non-brick walled and non load bearing roof)	0.5
(iv)	Occupancy Factor	Multiply by
	(a) Self occupied	1
	(b) Other excepting (a)	2
(v)	Age factor of the building to be taken from the date of the completion certificate	Multiply by
	(a) Building during last ten years	1
	(b) Building between last ten years to twenty years	0.9
	(c) Building between last twenty years to thirty years	0.8
	(d) Building between last thirty years to forty years	0.7
	(e) Building between last forty years to fifty years	0.6
	(f) Built more than fifty years back	0.5

GENERAL ‘Goods’ includes animals

- | | |
|----------------------------|---|
| 1. Corporations | secretary to government , Punjab
Department of local government, housing and urban development |
| 2. Class I | committees Director |
| 3. Class II and III | Regional Deputy Director Concerned |
| | Committees and Notified Area committees |

- Column 5 (revised estimate of the current year on both sides of the form shall then be filled up, and if the actual of the first nine months (column 4) and the probabilities of the remaining three months indicate the likelihood of an excess or a deficit of income as compared with the amount of such income entered in column 3 Column 6 (estimate of the next year)

No sum shall be shown as a receipt from a loan or from a new taxation unless the raising of the loan or the imposition of the new taxation has actually been sanctioned.

All outstanding liabilities shall be entered in Budget schedule II of form G.1.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Jan 2015	2013-14	2014-15	2014-15	2014-15	2015-16
Income	Actual of past year	Sanction estimate of current year	Actual of current year (first nine months)	Revised estimate of current year (probability of 9 months for remaining 3 months)	Estimate of next year
Expenditure					

- **Extract from the preliminary budget to be submitted to sub-committees**
 - (i) If a sub-committee has not been appointed in respect of any department the head of the department concerned shall submit his proposal in the case of corporation to the commissioner and in the case of committee to the executive officer
- **Preliminary budget to be submitted to finance Sub-Committee**
 - (i) If any, or, if there is no Finance Sub-Committee before the commissioner, in the case of corporation and before the President in the case of committee
 - (ii) The sum available for meeting expenditure in excess of the sums provisionally so entered i.e. the amount of the difference between the provisional total of column 6 on the expenditure side of the form and the total of column 6 on the income side of the form less the amount of the prescribed minimum balance.
- **Passing of second edition of budget by Finance Sub-Committee-**
 - (i) If there is no finance sub-committee, the functions of such sub-committee under the provisions of sub-rule (1), shall be performed by the commissioner, in the case of a corporation and president, in the case of committee
- **Passing of the final edition of the budget by the corporation or by the committee-**
 - (i) The second edition of the budget shall in due course be laid before the corporation or the committee, as the case may be, by the Chairman of the finance sub-committee or the Mayor, in the case of a Corporation and the President, in the case of a committee, as the case may be, who after explain the estimates of income and expenditure and the manner in which the sum available for expenditure over and above the sum required to meet sanctioned charges has been allocated, shall move separate resolutions for grants of the amount required for expenditure in each department, whereupon any councilor, in the case of corporation and any member, in the case of a committee, as the case may be, may move an amendment to any such resolution for the purpose of reducing the amount of the grant demanded for any department, but no amendment shall be moved at this stage for the purpose of increasing the grant demanded for any department.
 - (ii) If after all resolutions and amendments moved under sub rule (1), have been decided, any surplus is available for expenditure owing to reductions having been made in the amount of the grants demanded for any departments, any councilor in the case of corporation and any member in the case of committee, as the case may be, may move a resolution for the allocation of the whole or part of such surplus to any department of which the grant originally demanded has not been reduced, and, when all such resolutions have been decided, the chairman of the finance subcommittee or the Mayor in the case of corporation and the president, in the case of a committee, as the case may be, shall move a resolution that the budget as modified by the resolutions of the corporation or the committee.
- **Approval of budget-** Secretary to government of Punjab, department of local government, housing and urban development, the director or the regional deputy director, as the case may be, shall approve the budget with or without modifications by the 31st march, every year.
 - (a) The transfer of sufficient funds from the grant under the head 'E.IV (M) (Miscellaneous) (G)- Unforeseen Charges or the grant under some other Departmental Head'
 - (b) The revision of the estimate of the income under the departmental head concerned or of the surplus income available for allocation to departments

When it is found after the close of the financial year that the budget provision under any departmental head has been exceeded, the excess may be regularized with the sanction of the Secretary to Government of Punjab, Department of Local Government Housing and Urban Development or the Director or the regional deputy Director.

An application for additional funds, required during the course of a financial year for the particular head of account shall be sanctioned by the budget sanctioning authority as supplementary or additional grant under the relevant head.

- **Budget estimates of municipalities to which the Punjab Municipal (Executive Officer) Act, 1931, has been extended-**
 - (i) The executive officer, in discharge of his responsibility for preparing and submitting to the committee the annual estimates of income and expenditure, shall submit his proposals to the committee on or before the 25th January each year and at the same time shall send a copy direct to the Director Local Government. He shall inform the Regional Deputy Director Local Government the final proposals of the Committee, provided that if the committee has not framed final proposals on or before the 28th February, he shall at once inform the regional Deputy Director Local Government accordingly, and at the same time shall communicate to him any modifications which the finance subcommittee may have proposed and any modification which he may himself have proposed to the committee. The regional Deputy director Local Government in the case of municipality of the first class shall thereupon forward the budget and all other communications received from the executive officer, to the director local government and the director local government or the regional deputy director Local Government as the case may be shall have power to sanction as the budget for the ensuing year the budget as originally submitted by the executive Officer or the budget as modified in such a manner as he shall deem fit.
 - (ii) The committee has passed its budget on or before the 28th February, the budget so passed shall be submitted to the commissioner and the provisions of rule 11.8 shall apply.

CHAPTER III

GENERAL METHODS AND STRUCTURE OF ACCOUNTS

- **The General Cash Book**
 - (i) All moneys received or spent by or on behalf of the corporation or committee, as the case may, sums received or disbursed at the office of the corporation or committee as the case may be Form G.2 being entered at the time when the payment is received or made, and receipts and payments made at subordinate offices being entered.
 - (ii) A chest book in Form G-2-A shall be maintained by the head of department. It shall contain day to day record of the cash received and disbursed/credited by the cashier
 - (iii) The cash book shall be closed and balanced daily
 - (iv) If there is no separate cashier, the Secretary or the Head of Department acting as Disbursing/Collecting officer should himself maintain the chest book
 - (v) The general Cash book (form G.2) shall each day be checked item by item, closed, balanced and signed by the executive officer or in his absence by the Secretary and at the end of each month it shall be compared and agreed with the treasury pass book.

- (vi) When the general cash book has been checked at the end of the month as prescribed in sub rule 2, it shall be laid in the case of a corporation, before the commissioner or in his absence, before the deputy commissioner or in his absence, before the assistant commissioner and in the case of a committee before the president or in his absence, before the vice president, for review and signature.
- (vii) If, on comparison of the general cash book with the treasure pass book it appears that any cheque has remained uncashed for an unduly long period, enquires shall be made with regard to such cheque.
- **The classified Abstract-** For the purposes of classifying the income and expenditure, a classified abstract shall be maintained in Form G-3 in tow volumes, one for income and one for expenditure.
 - **Adjustment of advances, over payments, refunds or overcharges, etc-** shall be entered in the general cash book (form G.2) , in red ink preceded by the word 'deduct' and, when the amount is carried to the classified abstract (form G.3) , it shall be entered in red ink under the appropriate head of account in the income or expenditure volume.
 - **Correction of misclassified items-** No entry shall be made in the general cash book (form G-2) , but the necessary 'deduct' and 'add' entries shall be made in red ink under the relevant heads of account in the classified abstract (form G.3) , a note being made in the 'remarks' column giving the head of date of the original debit or credit in the general cash book
 - **Record of inter-departmental book transfers-** In cases where stocks of articles of stationery or other articles are bought wholesale for subsequent distribution among different departments, the expenditure shall be entered in the first instance both in the general cash book (for G.2) , and in the classified Abstract (form G.3) , under the head 9-Suspense Accounts A-Stationary and Printing or B-stocks and stores as the case may be, and subsequently , when a portion of the stock is distributed to a department, no entry shall be made in the general cash book, but entries shall be made in red ink in the income and expenditure columns of the classified abstract under the appropriate detailed head.
 - **Monthly Account -** At the end of each month, a monthly account in form G-4 shall be drawn up and after signature by the executive Officer in his absence by the Secretary and commissioner in the case of corporation or by the executive officer or in his absence by the Secretary and the President in the case of a committee
 - At the end of the year, an annual account in form G-5 shall be prepared and after signature by the executive Officer in his absence by the Secretary and commissioner in the case of corporation or by the executive officer or in his absence by the Secretary and the President in the case of a committee, as the case may be, for approval
 - The annual account shall be supported by a certificate signed by the Treasury officer showing the amount at the credit or the corporation or the committee, as the case may be, in the treasury at the close of the year, and, if there is any difference between the amount shown in the certificate and the amount shown as the closing balance in the annual account
 - After the annual account (form G.5) has been approved by the corporation or the committee as the case may be , and before the first day of August each year a copy of the account shall be forwarded to the Government in the case of a city, director in the case of municipalities of the first class and Regional Deputy Director in the case of municipalities of other classes or notified area committees through the proper channel.
 - **Register of government grants to be maintained, and recovery of unspent grants-**

- In form G.6 in which shall be entered at the time of receipt details of every non-recurring government grant received and of every payment made against each grant.
- **Register of contract work and Supply orders:** in form G.33
- **Register of building application-** Form G.35

RECEIPTS

- **Methods by which money may be received and credited to the corporation fund or municipal fund as the case may be-**
 - By book-transfer made by the Treasury officer on receipt of intimation from the account general.
 - By direct payment into the treasury
 - By payment to an official of a department
 - By payment to an official of the corporation or committee as the case may be and subsequent remittance through the office of the corporation or committee as the case may be to the treasury.
- **Credit by book-transfer intimated by Accountant General-**
 - Treasury officer on receipt of intimation entered in the General Cash book (form G.2) in the ordinary way
- **Receipt of money by direct payment into the treasury-**
 - With a challan in form G 7 of which one part shall be retained by the treasury officer, the second part shall be handed as his receipt to the person making the payment and the third part shall be returned to the office of the corporation or the committee as the case may be where the receipt of money shall thereupon be entered in the General cash book (form G.2).
 - The commissioner by an order and the committee by a resolution shall from time to time, designate the officials who may remit money received by them from credit to the corporation fund or municipal fund
- **Receipt to the granted for all moneys received-**
 - A, receipt in form G.8 shall be given to the person making the payment, the words 'a cheque for' and the words 'on realization' being struck out if the payment is not made by cheque.
 - Receipt shall be written with indelible pencil in duplicate by means of carbon paper, the carbon copy being retained by the official issuing the receipt and the original detached and handed to the person making the payment.
- **Receipt of money by the National Cash Register System-**
 - Where the National Cash Register System is in force money presented for credit to the corporation or municipal fund shall be accompanied by accompanied by the original bill.
 - At the end of each day the secret compartment of the National Cash Register in which the amounts received during the day are automatically entered and totaled on a slip shall be opened and the actual cash and cheques received during the day shall be checked with the totals on the slip.
 - The Commissioner by an order and the committee by a resolution shall from time to time designate persons.
 - (a) Who may receive the money and sign the receipts on behalf of the corporation or the committee
 - (b) Who shall retain the key of the box containing the portion of the bill automatically cut off by the register

- (c) Who shall retain the key of the secret compartment holding the slip on which the amount received during the day are automatically entered and totaled and shall also check the accounts at the end of the day and initial the slip
- **Receipt of money by an official elsewhere than at the head office and remittance to head office-**
 - He shall pay such money at the office of the corporation or the committee as the case may be at such intervals as the corporation or the committee as the case may be deem fit with a challan in form G.9 , the foil of which shall be returned to him and pasted by him on the back of the counterfoil of the last receipt issued by him in form G.8 in respect of any portion of the sum remitted with the challan in Form G.9
- **Receipt of money at head office-Receipt in Form G.8**
- **Receipt of money at head office where the National Cash Register is in force-**
 - (a) All receipts , octroi receipt books, Tehbazari and slaughter house tickets, license, forms, tax, receipt forms, cattle pond and cattle fair receipt books and all other receipt and cash books concerning accounts will be kept in the personal custody of-
 - (i) Head clerk/ office Superintendent/ Octroi Superintendent or Tax Superintendent in the case or cities or Municipalities of the first and second class
 - (ii) Executive officer or in his absence secretary in the case of the Municipal [committee or Corporation as the case may be] of the 3rd class and notified area committees
- **Endorsement of cheques received-**
 - By official which the words 'Received payment by transfer credit to the Corporation Fund or Municipal Funds as the case may be.
- **Remittance of Treasury-**
 - At the end of each day, if the treasury is closed, early on the first subsequent day on which it is open, the money received during the day at the office of the Corporation or Committee as the case may be shall be remitted to the treasury with a challan in Form G.9.
- **Mode of payment-**
 - All payments shall be received in cash or by demand draft or by cheque bearing the endorsement by the bank showing good for payment.
- **The Transit Refund System:**
 - A register of transit passes in form 0-2 A which shall be kept at all barriers and entries shall be made.

TERMINAL TAX – 'T'

- **Appointment and duties of Tax Superintendent, Tax Inspectors, etc-** By Government
 - The chief Sanitary Inspector or Sanitary Inspector of any Corporation or Committee shall not be required to perform the duties of tax superintendents, tax inspectors, tax clerks or tax collectors.
 - Tax Superintendent responsible generally for the assessment and collection
- **Preparation of Assessment Register and Assessment List-**
 - Tax is imposed upon buildings or lands
 - Tax Superintendent shall Assessment Register in Form T.S.I , particulars of all buildings and lands liable to tax, together with the name and addresses of the owners or occupiers thereof, the annual value, area of frontage. Lay it before the Commissioner or Executive Officer

- The recommendations of the Commissioner or the executive officer as the case may be , with regard to the assessment to be made in each case shall be recorded in columns 8 and 9 and 10 and 11
- **Recording of assessment objections and of the orders thereon-**
 - Objection to be maintained in form T.S. 2
- **Preparation of Tax Registers in other cases:**
 - A tax upon buildings or land or a tax in the nature of a toll is imposed. In Form TS 3 of persons liable for payment of the tax issue to any person a demand in Form T.S.4 for such information as may be necessary in order to ascertain whether such person is liable to pay the tax.
- **Posting of Tax Demand and collection Registers:**
 - In For TS 5 shall be posted from the Assessment Register in Form TS 1 or the Tax Register in Form TS 3, as the case may be.
 - In order to prevent confusion, separate portions of the Tax demand and collection Register (T.S. 5) shall, in the case of a tax upon buildings or lands, be set apart for assesses who are owners and assesses who are occupiers , respectively.
- **Correction of Assessment list and Tax Demand and Collection Register-**
 - Any amendments , any tax is cancelled or modified as a result of an appeal necessary correction shall be made in red ink in the Assessment Register (form T.S.I.) or the Tax or Collection Register (form T.S. 5) and a note shall be made in the 'remarks' column of such a register giving the authority for the correction.
 - Any person exempted from the payment of tax , no correction shall be made in the Assessment Register or Tax Register, but he authority for the exemption or remission or the amount of tax in respect of which such exemption or remission is drafted, shall be entered at the appropriate places in column 45 and 46 of the Tax demand and Collection Register (Form T.S. 5)]
- **Opening of fresh demand and collection register each year –**
 - At the beginning of each year
- **Issue of bills for taxes-**
 - A bill in Form T.S. 6
- **Collection of taxes through Tax Collectors-**
 - In Form T.S. 7
 - Every Tax Collector to whom bills are distributed shall present the bills to the assesses for payment, and on receipt of the amount shall make an entry of the payment in a collection Challan in Form T.S. 8
 - The Tax Muharrir in-charge of the Tax Demand and Collection Register (Form T.S. 5).
- **Direct payment of bills for taxes at the office of the tax Superintendent –** A receipt in For G.8

PERCENTAGE OF COLLECTION

1955-56 in case of a fairly large number of Municipal Committees of various classes and have come to the conclusion that-

- (i) Recoveries of taxes other than house tax are on the whole, satisfactory
- (ii) The recoveries of house tax are, generally speaking, at a very poor level.

Government desire that the percentage of collection to demand as regards municipal taxes generally and house tax particularly should be stepped up at least 80 percent by a strenuous and concerned effort.

- **Collection of Tolls-** By means of tickets in Form T.S. 11
- **Collection of Entertainment Tax-**
 - In Form T.S 12, every week showing the sale of tickets and the entertainment tax collected by him, on behalf of the corporation or the Committees, as the case may be, from such tickets. The tax shall be deposited against receipt in Form G.S and details thereof shall be entered in the return.
- **Collection of show tax-**
 - (i) Every person running or maintaining a cinema, theatre, drama, carnival or circus shall file a return in Form T.S. 13 every week showing the number of shows held by the management and shall deposit the show tax.
- **Collection of tax on sale of goods**
 - (i) Submit declaration in Form T.S. 4 showing the value of goods
 - (ii) Officer in – charge issue a receipt in Form G.8 of the amount so calculated and received from the importer.
 - (iii) The person collecting the toll shall fill up a receipt in duplicate by carbon process in Form T.S. 11.

WATER RATE AND SEWERAGE CHARGES

- **Forms of water-rate chargeable-**
 - Varying with the number of taps or the size of the ferrule or both varying with the amount of water consumed, water tax has been imposed a water-rate only in the form of a charge varying with the amount of water consumed shall be charged.
- **Register of water connection to be maintained-** Form W.1
- **Water-rate Demand and Collection Register-** in Form W.2
- **Miscellaneous demand in connection with water-supply to be entered in water-rate Demand and Collection Register-**
 - Such as demands on account of the rent of meters, fees for opening connections, or the cost of fittings, repairs and renewals.
- **Issue of bills for Water-rate, etc, and collection of dues -** in Form W. 3
- **Plan of mains and pipes to be maintained-**
 - In a city or municipality in which there is a piped water-supply
- **Register of Sewerage connection to be maintained -** in Form S.I.
- **Sewerage demand and collection Register-** in Form S.2 if the sewerage charges are equal to water charges, the Corporation or the committee, as the case may be, may send consolidate Bill for water supply and sewerage charges in Form Section 4.
 - Governing the collection of taxes shall apply mutatis mutandis to the collection of sewerage charges and other demands in connection therewith.
- **Plan of intercepting and lateral sewerage to be maintained.**

- In a city or a municipality in which the sewerage lines have been laid and connections have been allowed to private buildings. A plan showing the location and size of all sewerage lines and the dates on which they are laid.

CHAPTER IX LICENSES

- License applications to be maintained in Form L.1
- When any application for a license is refused the reasons for such refusal shall be communicated to the applicant
- When an application for a license has been sanctioned, the applicant shall be called upon to pay the prescribed details of the license in a Register of licenses to be maintained in Form L-2
- **General provision as to period forms, renewals, etc of licenses-**
 - No license shall be issued for a period of more than one year or less than one month, in no case shall a license be issued which will be valid beyond the thirty first day of March next following the date of issue.
 - No license shall be transferable, and on the transfer of occupation, possession, or ownership as the case may be, of any premises, vehicles or animal in respect of which a license has been issued, the licensee shall report such transfer and shall surrender his license for cancellation, and the transferee shall apply for a fresh license, provided that when a license is surrendered for cancellation the committee shall refund to the licensee such portion of the fee as may be deemed to cover the unexpired period of the license.

POUNDS

- **Pound Registers to be maintained -**
 - (i) Form P.1 issue a receipt for this impounded animal in form P.2
 - (ii) If more than one animal is admitted at a time, each animal shall be entered on a separate line in the Pound Register (form P.1)
- **Inspection of pounds-**
 - (i) By any member of the Audit Staff
- **Pounds Ledger to be maintained**

OTHER REVENUE

- **Register of immovable property to be maintained –**
 - (i) Form R.I./ Form R.I.B shall be entered details of all immovable property/all the trees within the jurisdiction, of the corporation or committee as the case may be excluding forest areas
 - (ii) In volume I of the register (form R.I) property leased
 - (iii) In volume II
 - (i) Lands with buildings attached
 - (ii) Buildings sites
 - (iii) Other plots
 - (iv) Periodically and not less than once a year cause the Register of Immovable Property to be examined.

- **Register of encroachment on immovable property to be maintained.**
- **Rent Demand and Collection Register**
 - (i) Details of every lease of any property entered
 - (ii) At the beginning of each year fresh Rent Demand and Collection Register (Form R.2) shall be opened.
- **Bills for, and collection of rents -** In form R.3
- **Sale of immovable property-**
 - (i) Entered in a separate portion of the Rent Demand and Collection Register
- **Plots for temporary occupation to be scheduled and dues collected by Tehbazari tickets** – The lands Officer
- **Rent Collectors to see that Tehbazari tickets are taken out-**
 - (i) Valid for the calendar month
 - (ii) If any person wishes to occupy any such plot or portion of a public street for a longer period, he may take out a ticket for such longer period
- **Collection of Tehbazari Dues-**
 - (i) Every rent Collector in Form R.4
 - (ii) Every Rent Collector shall examine his Tehbazari Register (Form R.5) each morning and take steps to see that a fresh ticket (Form R.4)
- **Lands Officer and Rent Inspectors to check the works of Rent Collectors**
- **Fees at Fairs-**
 - (i) The fees shall be collected as if they were Tehbazari dues.
 - (ii) Receipts in Form R.6
- **Slaughter-House Fee-**
 - (i) Copy shall be posted at the entrance to the slaughter-house premises.
 - (ii) If such fees are levied at so much per head on the animals brought for slaughters they shall be collected by means of tickets in Form R.7 from each butcher using the slaughter house as payment for use of the slaughter house they shall be collected by means of tickets in Form R.4
 - (iii) At the end of the day, the clerk or other officer appointed for the collection of slaughter house fees shall send his cash to the Executive Officer.
- **Collection of ferry tolls, Sarai dues etc-**
 - (i) For the use of a Parao Sarai, rest house or other such institution direct, such tolls or fees shall be collected by means of tickets in Form R.4

CHAPTER XII PAYMENTS

- **No payment to be made out of receipts and cheques to be drawn only for immediate disbursement.**
- **No payment to be made except on the written order of the competent authority-**
 - (i) In emergency cases and subject to any bye-law made under Section 399 of the Punjab Municipal corporation Act, 1976 or bye-law made under section 31 of the Punjab Municipal Act, 1911, the Commissioner, in the case of a Corporation and the President or in his absence the Vice President in the case of a committee, may sanction the payment of charges for which no

- sanction of the corporation or the committee as the case may be, exists subject to condition that all such payments shall be reported immediately to the corporation or the committee
- (ii) The price of vaccine lymph and materials and equipment supplied by the Department of Health and Family welfare or any other Department of the State government shall, in case in which the Corporation fund or the municipal fund, as the case may be, is deposited in the Treasury.
 - (iii) Quotations shall be obtained in all cases where the purchase exceeds-
 - (a) Rs 500, but does not exceed Rs 5000 in the case of a corporation
 - (b) Rs 400, but does not exceed Rs 4000 in the case of the municipal committee of the first class.
 - (c) Rs 250, but does not exceed Rs 2000 in the case of the municipal committee of the second class.
 - (d) Rs150, but does not exceed Rs 1000 in the case of the municipal committee of the third class or a notified Area Committee.

In all cases where the amount of purchase exceeds Rs 5000 in the case of a corporation, Rs 4000 in case of a First Class Municipal committee, Rs 2000 in the case of a second class Municipal committee and Rs 1000 in the case of a third class municipal committee or a Notified Area Committee, tenders shall be invited.

- (e) When the lowest quotation or tender is not accepted, the reasons for rejection thereof shall be recorded before accepting the higher quotation or tender.
- (f) Tenders or quotations need not be invited if purchases are to be made from the Government department or depot or a government industrial centre.
- **Payment of contribution due to Government-**
 - (i) Fails to pay contribution due to Government within the period specified for the purpose, it shall be credited to the state revenues by means of a book transfer.
 - (ii) In cases where the corporation fund or municipal fund has not been kept in a Treasury, but it is deposited in a bank, the Director, in the case of a corporation and the regional Deputy Director , in the case of a committee, within his jurisdiction, on a requisition made to him by the Department concerned, shall direct the Bank having the custody of balance of the Corporation fund or municipal fund, as the case may be, to pay the amount.
- **Payment of maintenance of water works to the Public Health Department**
 - (i) Towards the cost of the maintenance of provincialised institutions or such sanitary or water works fee for the inspection of its sanitary or water works.
 - (ii) Amount so transferred shall not be more than the amount standing to the credit of the Corporation or the Committee.
- **Payments of sums less than fifty rupees to be made in cash from permanent advance and others by cheque**
- **Receipts for cheques issued**
- **Cheque books-**
 - (i) Cheque books shall be kept under lock and key in the personal custody of the Executive Officer, who shall notify to the Treasury upon which he draws cheques, the number o cheque books which he brings unto use from time to time.
 - (ii) All cheques shall be signed by the Executive Officer and the President or in his absence by the Vice President in a Municipality where an Executive Officer has been appointed. However, if

- the President refuses to sign or does not sign the cheque within three days after its having been signed by the Executive Officer, the Vice President shall be competent to sign the cheque. In the case of other municipalities, cheques shall be signed by the President or in his absence by the Vice President and one member of the committee. In the case of Municipal committees which are under suspension or have been superseded, the cheques shall be signed by the Executive Officer.
- (iii) All cheques shall be written and signed in ink
 - (iv) A cheque issued by a Corporation or Committee which is not cashed within three months exclusive of the months of issue shall not be altering the date. The drawer should cancel it and draw a new cheque in lieu of it
 - (v) When a signed cheque is cancelled it shall be enfaced or stamped 'Cancelled' by the drawing officer: the fact of cancellation shall be noted in red ink
 - (vi) Cancelled cheque shall be carefully retained until the accounts for the period to which they relate have been audited when they shall be destroyed by, or in the presence of, the audit officer who shall certify upon the counterfoils that the cheques have been so destroyed.
 - (vii) If an issued cheques is lost and cannot be presented for payment, after ascertaining that it has not been cashed an intimation shall at once be sent to the Treasury Officer that the original cheque No dated be considered as cancelled and be not cashed, if presented. A duplicate cheque shall then be issued: at the top of the counterfoil of the duplicate cheque shall be written in red ink, 'Duplicate of Cheque no dated (quoting the number and date of the original cheque) and on the counterfoil of the original cheque shall also be made in rd ink in column 1 of the General cash book (form G.2) against the item.
- **Payment from a permanent advance-**
 - (i) In Form G.10 the amount of the payment and the head of account chargeable being inserted in ink.
 - **Recoupment of a permanent advance-**
 - **The whole establishment to be recorded in the register in form G.14**
 - (i) Separate page to be assigned to each employee
 - (ii) Entry of temporary establishment – at the end of the space allotted to the permanent establishment and shall not be mixed up with it
 - **Preparation of Establishment Bills-**
 - (i) Except in the case of employees who have been dismissed or transferred or have resigned or died the pay of no employee of the corporation of the committee shall be drawn before the first working day of the month. If the first two days of the succeeding month other than the month of April are public holidays including Sunday, on which pay and allowances are not disbursed, the corporation or the committee may, if it thinks fit direct the payment of monthly pay bills of its employees on the last working day of the current month.
 - (ii) Establishment to be shown by sections and sub-sections and full details to be given.
 - (iii) Pay of temporary establishment to be drawn on a separate bill
 - (iv) Names of employees on Rs 20 or less may be omitted
 - (v) Absentee statement- employees on leave or deputation shall be clearly shown
 - (vi) Arrears to be drawn on separate bills
 - (vii) Where an employee decides to take advantage of Salary Savings Scheme introduced by the Life Insurance Corporation of India and signs a request authorizing the corporation or the

- committee as the case may be, to deduct regularly a specified amount from his salary, the corporation or the committee as the case may be, shall deduct the amount specified at source and remit the same to the life insurance corporation of India by means of a crossed cheque.
- (viii) Where an employee decides to take advantage of Thrift and Credit scheme introduced by the Corporation of Municipal Employees Cooperative Thrift and Credit Society limited and signs a request authorizing the corporation of the committee as the case may be to deduct regularly a specified amount from his salary the corporation of the committee as the case may be shall deduct the amount specified at the source and remit it to the President by means of crossed cheque.
- **Check of Establishment Bill-**
 - (i) Shall be checked in the accounts branch
 - (ii) Net charge for each section in the bill being entered against each section: below this shall be written in red ink any amount due
 - **Payment of Travelling Allowance bill-**
 - (i) In Form G.18
 - (ii) Travelling Allowance Check Register – in Form G.19
 - (iii) Check and record of travelling allowance bills- By the commissioner or an officer authorized by him in the case of a corporation or by the President in the case of committee.
 - (iv) Travelling allowance may be paid to councilor or a corporation or a member of the committee other than a hole time salaried government servant, required to undertake a journey on corporation or municipal business at the rates admissible to Punjab Government Employees.
 - (v) No journey shall be undertaken by an Executive Officer without the previous sanction of the Commissioner in the case of a Corporation and President in his absence the Vice President in the case of a committee
 - (vi) Rates of travelling allowance for employees- No travelling allowance shall, without the sanction of government.
 - **Payment of other charges**
 - (i) In Form G13
 - (ii) Sub-voucher concerned by means of a rubber stamp in form G.20
 - **Procedure of payment of bills-**
 - (i) When the payment order on any bill prepared under these rules has been signed, a cheque shall be prepared for the amount of the bill and when this has been signed by the authorized officer the bill shall b stamped with a rubber stamp in Form G.21
 - **Disbursement of pay of establishment – in Form G 23**
 - **Strength and pay of establishments not to be varied without sanction**
 - (i) Income under Capital receipts shall be earmarked for capital expenditure, and shall not be utilized for current expenditure without the sanction of the government in the case of a Corporation and of the Director in the case of a committee

‘Capital Receipts’ means income from the sale of immovable property and proceeds from sale of investments

‘Capital expenditure’ includes expenditure on

Un-earmarked investment, repayment of loans (including sinking fund) and payment of interest

Capital works such as Construction of hospitals and schools and improvement of roads and loans for capital works.

MUNICIPAL WORKS

- **Works not to be executed except on a sanctioned estimate or an accepted report on a requisition.**

Until a detailed estimate of its cost has been prepared in Form M.W. 1. Together with the necessary plans.

- If the petty work costing five hundred rupees in the case of a corporation and two thousand rupees in the case of a committee or less of an urgent nature (urgency to be specified) a petty works requisition only in Form M.W. 2 need be prepared and the work executed on acceptance by an officer, to whom power to sanction the execution of the work has been delegated.
 - Adopt the common schedule of rates of Punjab PWD
 - Sanctioned estimate is likely to be exceeded by more than ten per cent either owing to the rates being found insufficient or for any other cause, the corporation engineer or the Municipal Engineer, as the case may be, shall submit for sanction a revised estimate in Form M.W. 1-A in no circumstances the original sanctioned estimate be allowed to exceed by twenty five per cent, except with the sanction of the Director.
- **Grant of concessions to the Cooperative labour and construction societies in the execution of municipal Works**
 - **Tenders to be called for in case of works to be executed on sanctioned estimates.**

Financial limit	Period of Notice	Mode of Publication
1. Works costing over Rs. 50,000	21 days	To be advertised in two newspapers having state wide circulation
2. Works costing Rs 50,000 or less	14 days	To be given wide publicity in such manner, as the corporation or committee may direct

Paragraph 1 of the general rules and directions

- **Provisions as a tender**
 - It is a tender given by a contractor registered
 - It is sealed;
 - It is accompanied by a deposit of earnest money in cash of Banker's deposit
 - 1000 rupees , if the amount of the tender does not exceed 2000 rupees
 - 250 rupees, if the amount of the tender exceeds 2000 rupees, but does not exceed 5000 rupees
 - 500 rupees, if the amount of the tender exceeds 5000 rupees, but does not exceed 10000 rupees

- (d) 500 rupees for the first 10000 rupees of the amount of the tender plus 250 rupees for every 5000 rupees, or portion of 5000 rupees in excess of 10000 rupees, if the amount of the tender exceeds ten thousand rupees.
- **Acceptance of tenders-**
 - (i) All tenders shall be opened by the corporation engineer or the Municipal engineer, as the case may be, at the time and place specified in the notice issued under the provisions of rule
 - **Treatment of earnest money -** Tenders have not been accepted, shall be refunded
 - **Security for performance of contracts-**
 - (i) Within ten days of the receipt of intimation that his tender has been accepted
 - (ii) The security deposited shall be retained by the Corporation or committee for three months after completion of the work, and shall then be returned to the contractor.
 - **Work Orders-** In Form M.W 5
 - **Muster roll –**
 - (i) In the case of a work carried out departmentally by daily labour, the officer in charge of the work shall maintain a muster roll in Form M.W. 6
 - (ii) All the muster rolls should be machine numbered and proper account thereof kept in a stock register in Form G-29
 - (iii) Muster rolls (Form M.W. 6) shall never be prepared in duplicate
 - (iv) Laborers may be paid more than once a month
 - **Measurement Books**
 - **Forms of bills for payment for works**
 - (a) A first and Final Bill in Form M.W. 8
 - (b) A Running Bill in Form M.W.9
 - (c) A final Bill in Form M.W. 10
- In order to ensure prompt payment of final bills , every contractor shall be required to submit written report as to the completion of a work not later than the day after such completion and proper record, thereof shall be maintained in chronological order by the Corporation Engineer or the Municipal engineer.
- **Work charged Establishment Pay Bill:**
 - **Completion Certificates:**
 - (i) No first and final bill and no final bill shall be paid in respect of any work until a completion report and completion certificate in Form M.W. 12 submitted by the Corporation Engineer or the Municipal Engineer.
 - **Statement of Receipts , issue and Balances of Road Metal -** in Form M.W. 13
 - **The Register of Municipal Works –**in Form M.W. 14
 - (i) Register of Contracts , Work and Supply Orders – in Form G. 33
 - **The Contractor's Ledger –**
 - (i) In Form M.W. 15 all transactions with contractors in connection with works
 - **The Register of Aided and Loan Works-**
 - (i) In Form M.W. 16 with every work to the cost of which a grant-aid has been contributed from provincial revenues or for which a loan has been raised

- **Water works Engineer to perform duties of Corporation Engineer or Municipal Engineer in respect of water supply works-**
- **Workshops-**
 - (i) In addition of maintaining a Stock Register (Form G.29) shall maintain a Workshop work Register in Form M.W. 17 and muster-rolls of the workmen employed

CHAPTER XIV SCHOOL ACCOUNTS

- **Receipts on account of school fees and fines** – in challan in Form G.9
- **Preparation and payment of scholarship bills**
 - (i) By the headmasters of school in Form S.I.

CHAPTER XV HOSPITALS AND DISPENSARY ACCOUNTS

CHAPTER XVI PROVIDENT FUNDS

- 'Family' means a subscriber's husband and wife, legitimate children, and step children, parents, sisters and minor brothers residing with and wholly dependent on the subscriber and the widow and children of a deceased son of the subscriber
- In form P.F.I
- The committee shall maintain a Provident Fund Liabilities Account in Form P.F.1-A
- **Payment of subscriptions and contributions to be made monthly to the Post Office Saving Bank**
- **General Rule as to withdrawals**
 - (i) No sum shall be withdrawn from the provident fund account with the Saving Bank except
 - (a) For the purpose of investment or placement
 - (b) For the purpose of making an advance to a subscriber
 - (c) When a subscriber's account is to be closed for payment to the subscriber or his heirs
 - (d) For the purpose of utilizing the interest on subject of general interests
- **Investment of provident fund moneys**
 - (i) Sanction of the Deputy Commissioner or Sub Divisional Officer within his jurisdiction as the case may be in respect of a Municipal Committee of the second and third class, as the case may be, a committee may from time to time withdraw any sum from the provident fund account with the savings bank and may invest or place such sum subject to the conditions and restrictions applicable to the investment or placement of a portion of the municipal fund
 - (ii) The interest obtained by the investment shall be deposited into the savings bank to the credit of the Municipal Provident Fund account subject to the following conditions:
 - (a) The committee shall establish a Provident fund investments Depreciation Fund
 - (b) There shall be credited the fund immediately on accrual
 - (i) All interest accruing on the amount of the fund from time to time
 - (ii) One per cent per annum of the sum invested
 - (c) After deducting from the interest obtained by the committee on any sum invested
 - (d) At the end of each year immediately after the account of each subscriber has been credited with interest.

- (a) The total amount of interest accrued to the Municipal Provident Fund Savings Bank Account during the 'year just closed either earned in the Saving Bank itself or credited thereto in accordance with the provisions of conditions above
 - (b) The total amount of interest credited to subscriber's account
- **Investment of provident fund moneys in National Savings Certificate-**
 - (i) At the option of a subscriber, the whole or part of the amount at his credit in the provident fund account should be invested by the committee in National Savings Certificates in accordance with the Post Office National Savings Certificate rules, 1944
 - (ii) The entire interest accrued on such investment should be credited by the committee to the account of the subscriber who has invested the money
 - (iii) The National Savings Certificate like insurance policies should be pledged to the president of the committee. These certificates will remain in the custody of the Secretary of the Committee until their maturity or retirement or death of the Subscriber.
- **Advances**
 - (i) With the sanction of the Deputy commissioner, or Sub Divisional Officer within his jurisdiction as the case may be, in respect of a Municipal committee of the second or third class, as the case may be, any subscriber may, out of his own share of the amount shown at credit of his account (in Column 5-A) of the Provident Fund Ledger, be granted an advance from his Provident Fund of an amount not exceeding three times the amount of his pay for the following purposes and for no other purpose:
 - (a) To pay expenses incurred in connection with the illness of the subscriber or a member of his family
 - (b) To pay expenses in connection with marriages, funeral or other ceremonies which by the religion of the subscriber it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred

No such advance shall be sanctioned unless the pecuniary circumstances of the subscriber are such that the expense, in the opinion of the Deputy Commissioner, is absolutely necessary. An advance to a subscriber, a subsequent advance shall not be granted to him until at least twelve months after final repayment of all previous advances together with interest.

- (ii) The amount of an advance shall be repayable in not more than twenty four equal installments.
- **Payment of insurance premia out of provident fund**
 - (i) Only the amount of subscription with interest
 - (ii) A guarantee policy which ensures the payment of the sum assured in the event of the policy holder being retired by the Medical board shall be accepted for the purpose of this rule
 - (iii) A contingent annuity, which, in the event of his death, ensures a certain income to the insured's wife or children or both, shall also be accepted for the purposes of this rule
 - (iv) If a policy of insurance is effected by a subscriber on his own life for the benefit of a sole beneficiary specifically named therein a formal assignment by both insured and the sole beneficiary shall be permissible.
 - (v) The policy shall not be effected for the benefit of any person or persons other than that/those who is/are entitled to receive the amount of the provident fund from which the policy is financed
 - (vi) The President /executive Officer shall not make any payments on behalf of the subscribers to insurance companies nor shall he take steps to keep the policy alive

- (vii) Any sums already at the credit of this subscriber in the fund may be withdrawn for the payment of premia or for the purpose of a single payment of his policy or at the discretion of the President for the payment of single premium but the reutilization of sums already at credit shall not relieve the subscriber from continuing to make the usual deduction from his current salary within the limits prescribed.
- (viii) In the case of a policy assigned to the president which a subscriber wants to surrender, the policy may be reassigned to the subscriber for the purpose or the surrender on the condition that he pays the surrender value of the policy into the fund account.
- (ix) In case both of paid up and surrendered policies in which it is considered that the recovery in a single installment of the difference to be paid into the fund account will cause hardship to the individual concerned, recovery should be effected in such number of installments, not exceeding 24.

The provisions of note 2 above cover cases for final surrender of policies and not of exchange of policies. Accordingly, a holder of a policy assigned to the President who desires to improve his position by replacing one policy by a better one should be permitted to do so, subject to the following conditions being observed, namely:-

- (i) The new policy should carry the same or a larger amount of insurance
- (ii) The premium in respect of the new policy should not be more than the premium paid in respect of the old policy
- (iii) The new policy should mature within the same year as the old policy
- (iv) The new policy should be in force on the date on which the original policy is surrendered

A policy shall not be rejected, if-

- (a) There is a difference between the amount payable at maturity and death if it occurs earlier
- (b) The assured is unable to say what amount precisely will be payable at maturity
- (c) The insurant has not been required to be medically examined by the company

If a policy assigned to the President matures before the subscriber quits the service the President shall

If the amount assured together with the amount if any accrued bonus is greater than the whole of the amount withheld or withdrawn from the fund in respect of the policy with interest thereon, the president shall reassign the policy to the subscriber and make it over to him and he (the subscriber) shall pay to the fund

Chapter XVII Miscellaneous

- **Service books and Service rolls to be maintained for Municipal employees**
- **Alteration of date of birth of an employee in his service book-**
 - (i) By Christian era with confirmatory evidence
 - (ii) A special enquiry may be held to ascertain available sources of information such as certified copies of entries in the birth register, university or school age certificates, Janam Patis or horoscopes.
- **Character rolls for permanent employees in superior service**

- **Security to be furnished by certain employees**
 - (i) If entrusted with the receipt, disbursement or custody of money or property of the committee be required to furnish security, to an amount to be fixed in each case by the committee.
 - (ii) The amount of security shall be fixed by the Municipal Committee with the approval of the Sub divisional officer in the case of second class Municipal Committees and the additional General assistant to the Deputy Commissioner, or the District Development and Panchayat officer at the district headquarters in the case of third class municipal committee and with the approval of the commissioner in the case of first class municipal committees with due regard to the responsibility of the officer and the value of cash or property usually handled by him.
 - (iii) In exceptional cases the Deputy commissioner may allow payment of the required security by monthly deductions not exceeding 20 percent from the salary of the employee concerned
 - (iv) Securities shall be remained and verified by the first day of April each year
- **Security by a banker**
- **Lapse of Security** - shall be credited to the committee
- **Register of investment to be maintained in Form G.26**
- **Register of loans to be maintained in form G.27**
- **Register of stamps to be maintained in Form G.28**
 - (i) All reference by municipal servants on personal matters, such as leave, leave salary, pay increments, fund subscription, house rent, postings etc must be submitted in covers, the postage charges of which should be borne by the said municipal servant and not by the employer committee
 - (ii) All telegraphic messages regarding personal matters
 - (iii) These instructions are also applicable to the use of telephone for trunk calls
 - (iv) When it comes to the notice of audit that a letter, telegram or trunk call has been made at municipal expense instead of at the expense of the officers concerned
- **Stock register to be maintained in Form O- 29 , Form G.30**
- **Register of Movable property to be maintained**
- **Register of movable property to be maintained**
- **Register of suits to be maintained in form G.32**
- **Maintenance of a register of composition of offense**
- **Check to registers by heads of departments-**
 - (i) Time to time examine the (Form G.28) stamp register, Stock Registers and Form G.31 registers to Movable Property maintained by employee of his department
- **Terminal verification of Committee's properties-**
 - (i) Movable and immovable including investments, shall be verified at least once in three years by a member or members of the committee specially appointed.
- **Writing off of irrevocable and other dues or losses**
 - (i) Any amount due to the Nagar Panchayat or Municipal Council or Municipal Corporation is irrecoverable or should be remitted, or whenever any loss of municipal money or stores or other property occurs through the fraud or negligence of any person or for any other cause and such property or money, if found irrecoverable, the fact shall be reported to the concerned Nagar Panchayat or Municipal Council or Municipal Corporation

Serial no.	Nagar Panchayat or Municipal Council or Municipal Corporation	Amount to be written off	Competent authority
1	2	3	4
1	Municipal corporation or municipal council of class I	Rs. 1,001 to Rs. 10,000	Director, Local Government, Punjab
2	Nagar panchayat or Municipal Council of Class II and III	Rs 1,001 to Rs 5,000	Concerned Deputy Director Urban Local Bodies
3	Nagar Panchayat or Municipal Council of Class II and III	Rs. 5,001 to Rs. 10,000	Director, Local government Punjab
4	Nagar Panchayat or Municipal Council or Municipal Corporation	Above Rs 10,000	Principal Secretary to Government of Punjab, department of local Government

• **Advances :**

- (i) When an advance of any sort, whether a permanent advance under the direct supervision of the Secretary who shall sign the entry, as demand in the Miscellaneous Demand and Collection Register (form R 12) and when the advance is adjusted, the particulars of the transaction shall be entered on the collection side of the register, a note being made in the 'Remarks' column showing how the adjustment was made.
- (ii) Every officer to whom a permanent advance is given shall on receipt of the money and on the first day of April each year sign an acknowledgement that the amount is due
- (iii) No permanent advance of an amount exceeding five hundred rupees shall be made to officer, member or servant of the committee without the sanction of the deputy Commissioner
- (iv) No advance of any amount shall be made to the President, Vice President or a member of a committee without the previous approval of the Municipal Committee: Provided that
 - (i) At the time of passing such a resolution the committee shall satisfy itself that no previous advance is outstanding against the person concerned without good and sufficient reasons
 - (ii) The committee shall prescribe a time limit on the expiry of which advance is outstanding against the person concerned without good and sufficient reasons

• **Office Order-book –**

- (i) Noted all appointments, promotions, leave suspensions, fines and office arrangements

• **Minimum Balance –**

- (i) Except with the previous sanction of Government the actual cash balance of the municipal fund excluding investments the unspent balance of loans and grants of all kinds and receipts from the sale of lands and buildings shall not be permitted at any time to fall below an amount

equal to ten per cent of the committees' income of the previous financial year excluding sales or maturity of investments, the amounts in suspense account, loans and grants of all kinds

- **Audit and accounts-**

- (i) Subject to the control of Secretary to government of Punjab, Finance Department, who will be the final audit authority once a year or half yearly as the government may direct
- (ii) In addition to the ordinary audit against statute rules and orders , higher audit will be conducted with reference to the canons of financial propriety reproduced below
 - (a) Every Public officer should exercise the same vigilance respect of expenditure incurred from government revenues or other public funds as a person of ordinary prudence would exercise in respect of the expenditure of his own money
 - (b) Money borrowed on the security of allotted revenues should be expected on those objects only for which, as provided by rules made under the Act money may be so borrowed.
 - (c) No authority should exercise its powers of sanctioning expenditure or pass an order which will be directly or indirectly to its own advantage
 - (d) Government revenues or public funds should not be reutilized for the benefit of a particular person or section of the community unless
 - (e) The amount of expenditure involved is signified
 - (f) A claim for the amount could be enforced in a court of law
 - (g) The expenditure is in pursuance of recognized policy or custom

A list of the more important matters that may be taken up in higher audit is given below-

- (a) Examination of administration reports dealing in the public expenditure
- (b) Scrutiny or order delegating financial authority
- (c) Scrutiny of rules and orders affecting expenditure and other transactions subject to audit
- (d) Scrutiny of the financial position and suggestion for increasing income or reducing expenditure
- (e) Scrutiny of outstanding realizations and collection of information from the assesses to ensure the correctness of the areas
- (f) Scrutiny of refunds or rates and taxes to ensure that there is no leakage of revenue
- (g) Scrutiny of expenditure with a view to see that it is necessary and to make suggestions designed to stop extravagant expenditure.
- (h) Scrutiny of bills
- (i) Scrutiny of all travelling allowance bills
- (j) Scrutiny of counter signatures on bills
- (k) Suggestion for transfer of headquarters in order to effect economy
- (l) Scrutiny of actual expenses on account of hire of conveyances and other charges with a view to fixing a suitable monthly allowance.
- (m) Scrutiny of request bills for short journeys

Scrutiny of bills for pay and allowances with a view to see that the allowances or scale of pay are not excessive in comparison with that of similar posts under government

As regards works and supplies and services-

- (a) The instance on calls for tenders being made before contracts are given and on comparison of local rates with those at important trade centre
- (b) Comparison of rates in the neighboring localities for work done in the supply made
- (c) Scrutiny of lump sum contracts in various departments for similar work with a view to reduction in expenditure
- (d) Scrutiny of contributions recovered for services rendered with a view to see that the contribution covers the present cost
- (e) In cases of water and electric supplies and other similar works the comparison of the quantity of work done with the consumption of fuel

Contingencies. Scrutiny of water supply electric and other contingent charges with a view to suggesting the possibility of effecting economy

The committee shall pay to government-

- (a) In the case of pre audit, average cost of the audit staff engaged on pre-audit
- (b) In the case of post audit , an audit fee calculated according to the number of auditors engaged in auditing the accounts of the committee as follow:
 - (a) In the case of one junior auditor, at the rate of twenty rupees for every day or part of the day
 - (b) In the case of one Senior Auditor, at the rate fifty rupees for every day or part of a day
 - (c) In the case of party on one senior auditor and one junior auditor seventy rupees for every day or part of a day.
 - (d) In the case of party of party on senior auditor with two Junior auditors, at the rate of ninety rupees for every day or part of a day.

The decision if the examiner, local fund accounts, Punjab, whether an auditor is a Junior Auditor or a Senior Auditor shall be final

The audit fee due under rules shall be paid as soon as practicable after the conclusion of audit but not later than

- (a) In the case of post audit, one month from the date of conclusion of audit
- (b) In the case of pre audit schemes, by the end of the financial year

The audit fee may be paid by the Municipal committee, direct into Treasury.

The committee shall produce at the time of audit all such accounts registers, documents and the papers as may be required by the audit officer for the purpose of audit

It shall be open to an audit officer by public notice otherwise to invite the public assistance in his audit by the production of receipts, passes or other documents issued by the employees of the committee on acknowledgement of moneys paid to the committees

After each audit of its accounts, the committee shall deal promptly with the objection statements and audit note sent by the audit officers, and shall as soon as possible decide upon the action to be taken on the objections and suggestions made by the audit officer. the action so taken shall be indicated on the inter leaved copy of the audit note, and one copy of such annotated copy of the

audit note shall be produced for the information of inspection officer at their next visit, one copy shall be forwarded to examiner, local fund accounts, Punjab and one copy to the concerned regional Deputy Director , local government.

The committee shall deal promptly with the audit note. It shall within a month of the receipt thereof, convene special meeting of the committee to consider the objections and suggestions made by the auditors and to decide upon the action to be taken in regard to the and the decision taken shall be sent to the examiner, local fund accounts, Punjab , within three months of the date of the receipt of audit note. A copy with two spare copies shall at the same time be sent to the concerned regional deputy director, local government. A similar copy should be kept in the office of the committee and shall be place before the inspecting officer at their next visit

- **Embezzlements-**

- (a) An enquiry shall at one be instituted by the President or the executive officer, where such an officer has been appointed and the fact of the embezzlement shall immediately be reported by him direct to the examiner, local fund accounts, Punjab
- (b) Cases involving embezzlement of more than one thousand rupees shall be registered with police after the examiner, local fund accounts, Punjab has enquired into the matter and is satisfied that there does exist prime facie a case of embezzlement.
- (c) Cases involving embezzlement upto 1000 rupees may be processed departmentally
- (d) Prior written approval of the director, local government, Punjab in consultation with the examiner, local funds accounts, Punjab shall b necessary in case of embezzlement to place an employee under suspension for a period of more than one month.
- (e) Whenever in any circumstances an irregularity likely to be connected with an embezzlement s or the fraudulent loss of money or property discovered a report shall at once be sent to the examiner, local fund accounts, Punjab, accords approval to such Withdrawal

- **Leave allowance –**

- (i) The committee may grant leave allowance s to any of its employees, provided that no allowances to any of its employees shall exceed the sum of two which under the rules for the time being governing the conditions of service the employee would be entitled

THE CONSTITUTION (SEVENTY-FOURTH AMENDMENT) ACT, 1992

STATEMENT OF OBJECTS AND REASONS

In many States local bodies have become weak and ineffective on account of a variety of reasons, including the failure to hold regular elections, prolonged supersessions and inadequate devolution of powers and functions. As a result, Urban Local Bodies are not able to perform effectively as vibrant democratic units of self-government.

2. Having regard to these inadequacies, it is considered necessary that provisions relating to Urban Local Bodies are incorporated in the Constitution particularly for-

(i) putting on a firmer footing the relationship between the State Government and the Urban Local Bodies with respect to-

(a) the functions and taxation powers; and (b) arrangements for revenue sharing;

(ii) Ensuring regular conduct of elections;

(iii) ensuring timely elections in the case of supersession; and

(iv) providing adequate representation for the weaker sections like Scheduled Castes, Scheduled Tribes and women.

3. Accordingly, it is proposed to add a new part relating to the Urban Local Bodies in the Constitution to provide for-

(a) constitution of three types of Municipalities:

(i) Nagar Panchayats for areas in transition from a rural area to urban area;

(ii) Municipal Councils for smaller urban areas;

(iii) Municipal Corporations for larger urban areas.

(b) composition of Municipalities, which will be decided by the Legislature of a State, having the following features:

(i) persons to be chosen by direct election;

(ii) representation of Chairpersons of Committees, if any, at ward or other levels in the Municipalities;

(iii) representation of persons having special knowledge or experience of Municipal Administration in Municipalities (without voting rights);

(c) election of Chairpersons of a Municipality in the manner specified in the State law;

(d) constitution of Committees at ward level or other level or levels within the territorial area of a Municipality as may be provided in the State law;

(e) reservation of seats in every Municipality-

(i) for Scheduled Castes and Scheduled Tribes in proportion to their population of which not less than one-third shall be for women;

(ii) for women which shall not less than one-third of the total number of seats;

(iii) in favour of backward class of citizens if so provided by the Legislature of the State;

(iv) for Scheduled Castes, Scheduled Tribes and women in the office of Chairpersons as may be specified in the State law;

(f) **fixed tenure of 5 years** for the Municipality and re-election within six months of end of tenure. If a Municipality is dissolved before expiration of its duration, elections to be held within a period of six months of its dissolution;

(g) **devolution by the State** Legislature of powers and responsibilities upon the Municipalities with respect to preparation of plans for economic development and social justice, and for the implementation of development schemes as may be required to enable them to function as institutions of self-government;

(h) **levy of taxes and duties by Municipalities**, assigning of such taxes and duties to Municipalities by State Governments and for making grants-in-aid by the State to the Municipalities as may be provided in the State law;

(i) a Finance Commission to review the finances of the Municipalities and to recommend principles for-

(1) determining the taxes which may be assigned to the Municipalities;

(2) Sharing of taxes between the State and Municipalities;

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

(j) **audit of accounts** of the Municipal Corporations by the Comptroller and Auditor-General of India and laying of reports before the Legislature of the State and the Municipal Corporation concerned;

(k) **making of law by a State** Legislature with respect to elections to the Municipalities to be conducted under the superintendence, direction and control of the chief electoral officer of the State;

(l) **application** of the provisions of the Bill to any Union territory or part thereof with such modifications as may be specified by the President;

(m) **exempting Scheduled areas** referred to in clause (1), and tribal areas referred to in clause (2), of article 244, from the application of the provisions of the Bill. Extension of provisions of the Bill to such areas may be done by Parliament by law;

(n) **disqualifications** for membership of a Municipality;

(o) **bar of jurisdiction** of Courts in matters relating to elections to the Municipalities.

243P. Definitions.-In this Part,

(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

Constitution of Municipalities.-

(1) *There shall be constituted in every State,-*

(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 establishment 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,

Composition of Municipalities.-(1) 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:

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. Constitution and composition of Wards Committees, etc.

-(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.

(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.

Reservation of seats.-(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.

(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 officers 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 offices of Chairpersons (other than the reservation for women) under clause (4) shall cease to have effect on the expiration of the period

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

Duration of Municipalities, etc.-(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 from 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 a 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.

Disqualifications for membership.-(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.

Powers, authority and responsibilities of Municipalities, etc.- Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow-

(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 provisions 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 matters 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.

Power to impose taxes by, and Funds of, the Municipalities.-The Legislature of a State may, by law,-

(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.-(1) The Finance Commission constituted 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.-The Legislature of a State may, by law, make provisions with respect to the maintenance of accounts by the Municipalities and the auditing of such accounts.

Elections to the Municipalities.-(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.

(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.—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 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.

Part not to apply to certain areas.—(1) Nothing in this Part shall apply to the Scheduled Areas and the tribal 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) 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.

Committee for district planning.—(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.

(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.—(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 the 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 the 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.

Continuance of existing laws and Municipalities.- 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 before such commencement shall continue till the expiration of their 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.

Bar to interference by courts in electoral matters.- 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.'

Amendment of article 280.- "(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;"

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7. Fire services.
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9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and up gradation.
11. Urban poverty alleviation.
12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
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15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
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पांच स्टूडेंट से शुरुआत, अब चला रहे 12 सेंटर

आरके महाजन ने 27 साल की उम्र में शुरु कर दी थी कोचिंग एकेडमी

सुमित सिंह श्योराण

चंडीगढ़। बचपन में स्कूली पढ़ाई गांव के सरकारी स्कूल से हिंदी माध्यम से हासिल की। लेकिन, अच्छी नौकरी की चाहत उन्हें चंडीगढ़ शहर में ले आई। शुरुआत में अंग्रेजी पर अच्छी पकड़ नहीं होने के कारण यूनिवर्सिटी में पढ़ते हुए काफी दिक्कतें आईं। लेकिन, बुलंद

अब तक पांच हजाए स्टूडेंट को दिखा चुके हैं नई राह एए-बाइड एकेडमी के हैं डायरेक्टर

हौसलों ने आज उन्हें ट्राइसिटी के सैकड़ों युवाओं के लिए रोल मॉडल बना दिया है। सिर्फ एक सरकारी नौकरी

70 किलोमीटर का सफर तय कर जाते थे पढ़ने

आरके महाजन का जन्म हिमाचल के कांगड़ा स्थित हरीपुर गुलेर गांव में हुआ। महाजन के स्व. पिता सुरेशचंद्र सरकारी कर्मचारी और स्व. मां ऊषा जेबूटी टीचर थीं। शुरु से ही पढ़ाई में तेज रमन गांव के स्कूल से 12वीं नॉन मेडिकल में पास होने वाले एकमात्र छात्र थे। ग्रेजुएशन की पढ़ाई के लिए हर रोज 70 किलोमीटर का सफर कर धर्मशाला स्थित गवर्नमेंट कालेज में जाते थे। उन्होंने बताया कि चंडीगढ़ की चमक उन्हें पंजाब यूनिवर्सिटी में खींच लाई। स्टैटिस्टिक विभाग से एमएससी करने वाले महाजन ने बताया कि स्कूली स्तर पर हिंदी मीडियम से पढ़ाई के कारण उन्हें शुरुआत में काफी दिक्कतें आईं। पढ़ते हुए डिविजनरी साथ रखनी पड़ती थी। एमएससी करने के बाद दोस्तों की सलाह पर बैंक पीओ की तैयारी शुरु की। करीब एक साल की कड़ी मेहनत के बाद महाजन का 4-5 बैंक में सिलेक्शन हो गया। लेकिन, अब उन्होंने सरकारी नौकरी की जगह खुद का इंस्टीट्यूट स्थापित करने का फैसला लिया। 5 स्टूडेंट से बीएड की कोचिंग देने वाले महाजन के ट्राइसिटी और साथ लगते राज्यों में 12 कोचिंग इंस्टीट्यूट चल रहे हैं। जहां पर टीचिंग, एसएससी और यूजीसी नेट की बेहतरीन कोचिंग दी जाती है। उन्होंने कहा कि उनके पास 100 से अधिक लोगों के फ्रेंचाइजी लेने के ऑफर आए हैं। लेकिन, वह क्वालिटी एजुकेशन के मामले में कोई समझौता करने को तैयार नहीं।



आरके महाजन

में शुमार हैं। महाजन ने पिछले 12 सालों में विभिन्न प्रतियोगी परीक्षाओं के तहत 5 हजार से अधिक युवाओं को अपने पैरों पर खड़ा किया है।

नई सोच-24

अमर उजाला
28 मई 2014

गरीबों को निशुल्क कोचिंग

महाजन हर साल आर्थिक तौर पर गरीब विद्यार्थियों की पढ़ाई का पूरा खर्च उठाते हैं। लड़कियों के लिए खास स्कॉलरशिप दी जाती है। साल में 4-5 लाख रुपये स्कॉलरशिप पर खर्च करते हैं। विभिन्न प्रतियोगी परीक्षाओं में अव्वल आने वालों को भी सम्मानित किया जाता है। महाजन का कहना है कि आज के युवाओं को सही समय पर सही मार्गदर्शन की जरूरत है, लेकिन उन्हें यह नहीं मिल पाता।

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