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# Local government

## STURCUTRE OF LOCAL SELF GOVERNMENT

Lord Rippon is known as the Father of Indian Local Self Government. The very existence of Local Self Government is for the decentralisation of powers in terms of democratic perspective.

Democratic decentralisation is considered to be an important mechanism for distribution of powers from federal government to local-self government. According to democratic governance, participation at all levels is an important aspect of political development. India with vast geographical area, a sense of political participation can be achieved through the establishment of local self government. Mahatma Gandhi referred devolution of political powers shall enhance democratic functioning at the local level. He called the Indian village as 'Little Republic'. In this chapter both urban and rural local self governments are dealt with.

Some characteristics of rural and urban local governments are:

- Local government possesses a well defined jurisdiction. It has a definite territory like village or district. Its aim is to solve the peculiar problems present in that area.
- Local government is governed by the locally elected representatives. They are accountable to the local electorate. The elected representatives administer the local affair without undue interference from the central or state governments. At the village level, there is direct participation of all adult population in the Gram sabha.
- The primary concern of the local government is to promote the interests of the local people.
- Local government has its own budget and financial resources.
- Local government enjoys complete autonomy. It is free to manage its affairs according to the rules laid down by the central and state governments. It has a definite sphere of activity.
- Local government enjoys the constitutional status and protection with compulsory existence and functioning.

The constitution of India came into force on 26 January, 1950. In order to revive the ancient system of self-governance Article 40, of our constitution lays down that the state shall take steps to organise village panchayats and endow them with such powers and authority as may be necessary to enable them to function as units of self government.

**The important and common features of the new system created by the 73<sup>rd</sup> and 74<sup>th</sup> Amendments are as follows:**

1. Direct election to all the rural and urban local bodies, with a uniform tenure of five years.
2. Reservation of seats for the scheduled castes and
3. Not less than one third reservation of seats for women.
4. Similar reservation of the offices of chairpersons as said above.
5. An Election Commission to conduct elections for the local bodies.
6. A Finance Commission to ensure financial viability of these institutions. This commission is to be constituted once in five years to review the financial position of the local bodies.
7. Provision for auditing the accounts of the local bodies;
8. Provision for holding election compulsorily within a period of six months in the event of suppression of any local body, and
9. The candidates can take part in the local bodies election as party candidates or as independents.

## **Panchayati Raj**

It has been established in all the states of India by the Acts of the state legislatures to build democracy at the grass root level. It is entrusted with rural development. It was constitutionalised through the 73<sup>rd</sup> Constitutional Amendment Act of 1992.

**Rajasthan** was the first state to establish Panchayati Raj. The scheme was inaugurated by the prime minister on October 2, 1959, in Nagaur district.

### **Significance of the Act**

This act has added a new Part-IX to the Constitution of India. This part is entitled as 'The Panchayats' and consists of provisions from Articles 243 to 243 O. In addition, the act has also added a new Eleventh Schedule to the Constitution. This schedule contains 29 functional items of the panchayats. It deals with Article 243-G.

### **Salient Features**

The salient features of the act are:

**Gram Sabha** The act provides for a Gram Sabha as the foundation of the panchayati raj system. It is a body consisting of persons registered in the electoral rolls of a village comprised within the area of Panchayat at the village level. Thus, it is a village

assembly consisting of all the registered voters in the area of a panchayat. It may exercise such powers and perform such functions at the village level as the legislature of a state determines.

**Three-Tier System** The act provides for a three-tier system of panchayati raj in every state, that is, panchayats at the village, intermediate, and district levels. Thus, the act brings about uniformity in the structure of panchayati raj throughout the country. However, a state having a population not exceeding 20 lakh may not constitute panchayats at the intermediate level.

**Election of Members and Chairpersons** All the members of panchayats at the village, intermediate and district levels shall be elected directly by the people. Further, the chairperson of panchayats at the intermediate and district levels shall be elected indirectly—by and from amongst the elected members thereof. However, the chairperson of a panchayat at the village level shall be elected in such manner as the state legislature determines.

**Reservation of Seats** The act provides for the reservation of seats for scheduled castes and scheduled tribes in every panchayat (i.e., at all the three levels) in proportion of their population to the total population in the panchayat area. Further, the state legislature shall provide for the reservation of offices of chairperson in the panchayat at the village or any other level for the SCs and STs.

The act provides for the reservation of not less than one-third of the total number of seats for women (including the number of seats reserved for women belonging the SCs and STs). Further, not less than one-third of the total number of offices of chairpersons in the panchayats at each level shall be reserved for women.

The act also authorises the legislature of a state to make any provision for reservation of seats in any panchayat or offices of chairperson in the panchayat at any level in favour of backward classes.

**Duration of Panchayats** The act provides for a five-year term of office to the panchayat at every level. However, it can be dissolved before the completion of its term. Further,

fresh elections to constitute a panchayat shall be completed (a) before the expiry of its duration of five years; or (b) in case of dissolution, before the expiry of a period of six months from the date of its dissolution.

But, where the remainder of the period (for which the dissolved panchayat would have continued) is less than six months, it shall not be necessary to hold any election for constituting the new panchayat for such period. Moreover, a panchayat constituted upon the dissolution of a panchayat before the expiration of its duration shall continue only for the remainder of the period for which the dissolved panchayat would have continued had it not been so dissolved. In other words, a panchayat reconstituted after premature dissolution does not enjoy the full period of five years but remains in office only for the remainder of the period.

**Disqualifications** A person shall be disqualified for being chosen as or for being a member of panchayat if he is so disqualified, (a) under any law for the time being in force for the purpose of elections to the legislature of the state concerned, or (b) under any law made by the state legislature. However, no person shall be disqualified on the ground that he is less than 25 years of age if he has attained the age of 21 years. Further, all questions of disqualifications shall be referred to such authority as the state legislature determines.

**State Election Commission** The superintendence, direction and control of the preparation of electoral rolls and the conduct of all elections to the panchayats shall be vested in the state election commission. It consists of a state election commissioner to be appointed by the governor. His conditions of service and tenure of office shall also be determined by the governor. He shall not be removed from the office except in the manner and on the grounds prescribed for the removal of a judge of the state high court<sup>4</sup>. His conditions of service shall not be varied to his disadvantage after his appointment. The state legislature may make provision with respect to all matters relating to elections to the panchayats.

**Powers and Functions** The state legislature may endow the Panchayats with such powers and authority as may be necessary to enable them to function as institutions of self-government. Such a scheme may contain provisions for the devolution of powers and responsibilities upon Panchayats at the appropriate level with respect to (a) the preparation of plans for economic development and social justice; (b) the implementation of schemes for economic development and social justice as may be entrusted to them, including those in relation to the 29 matters listed in the Eleventh Schedule.

**Finances** The state legislature may (a) authorise a panchayat to levy, collect and appropriate taxes, duties, tolls and fees; (b) assign to a panchayat taxes, duties, tolls and fees levied and collected by the state government; (c) provide for making grants-in-aid to the panchayats from the consolidated fund of the state; and (d) provide for constitution of funds for crediting all moneys of the panchayats.

**Finance Commission** The governor of a state shall, after every five years, constitute a finance commission to review the financial position of the panchayats. It shall make the following recommendations to the Governor:

The principles that should govern:

- (a) The distribution between the state and the panchayats of the net proceeds of the taxes, duties, tolls and fees levied by the state.
  - (b) The determination of taxes, duties, tolls and fees that may be assigned to the panchayats.
  - (c) The grants-in-aid to the panchayats from the consolidated fund of the state.
2. The measures needed to improve the financial position of the panchayats.
  3. Any other matter referred to it by the governor in the interests of sound finance of the panchayats.

The state legislature may provide for the composition of the commission, the required qualifications of its members and the manner of their selection.

The governor shall place the recommendations of the commission along with the action taken report before the state legislature.

The Central Finance Commission shall also suggest the measures needed to augment the consolidated fund of a state to supplement the resources of the panchayats in the states (on the basis of the recommendations made by the finance commission of the state).

**Audit of Accounts** The state legislature may make provisions with respect to the maintenance of accounts by the panchayats and the auditing of such accounts.

**Application to Union Territories** The president of India may direct that the provisions of this act shall apply to any union territory subject to such exceptions and modifications as he may specify.

**Exempted States and Areas** The act does not apply to the states of Jammu and Kashmir, Nagaland, Meghalaya and Mizoram and certain other areas. These areas include, (a) the scheduled areas and the tribal areas in the states<sup>5</sup>; (b) the hill area of Manipur for which a district council exists; and (c) Darjeeling district of West Bengal for which Darjeeling Gorkha Hill Council exists.

However, the Parliament may extend the provisions of this Part to the scheduled areas and tribal areas subject to such exceptions and modifications as it may specify.

**Continuance of Existing Laws and Panchayats** All the state laws relating to panchayats shall continue to be in force until the expiry of one year from the commencement of this act. In other words, the states have to adopt the new panchayati raj system based on this act within the maximum period of one year from 24 April, 1993, which was the date of the commencement of this act. However, all the panchayats existing immediately before the commencement of act shall continue till the expiry of their term, unless dissolved by the state legislature sooner. Consequently, majority of states passed the panchayati raj acts in 1993 and 1994 to adopt the new system in accordance with the 73rd Constitutional Amendment Act of 1992.



**Article****No. Subject-matter**

243	Definitions
243A	Gram Sabha
243B	Constitution of panchayats
243C	Composition of panchayats
243D	Reservation of seats
243E	Duration of panchayats, and so on
243F	Disqualifications for membership
243G	Powers, authority and responsibilities of panchayats
243H	Powers to impose taxes by, and funds of, the panchayats
243-I	Constitution of finance commission to review financial
243J	Audit of accounts of panchayats
243K	Elections to the panchayats
243L	Application to union territories
243M	Part not to apply to certain areas
243N	Continuance of existing laws and panchayats
243-O	Bar to interference by courts in electoral matters

**Municipalities**

The term 'Urban Local Government' in India signifies the governance of an urban area by the people through their elected representatives. The jurisdiction of an urban local government is limited to a specific urban area which is demarcated for this purpose by the state government. There are eight types of urban local governments in India—municipal corporation, municipality, notified area committee, town area committee, Cantonment board, township, port trust and special purpose agency. The system of urban government was constitutionalised through the 74<sup>th</sup> Constitutional Amendment Act of 1992. At the Central level, the subject of 'urban local government' is dealt with by the following three ministries:



- (i) Ministry of Urban Development, created as a separate ministry in 1985
- (ii) Ministry of Defence in the case of cantonment boards
- (iii) Ministry of Home Affairs in the case of Union Territories

## **EVOLUTION OF URBAN BODIES**

- (i) In 1687-88, the first municipal corporation in India was set up at Madras.
- (ii) In 1726, the municipal corporations were set up in Bombay and Calcutta.
- (iii) Lord Mayo's Resolution of 1870 on financial decentralisation visualized the development of local self-government institutions.
- (iv) Lord Ripon's Resolution of 1882 has been hailed as the 'Magna Carta' of local self-government. He is called as the father of local-self government in India.
- (v) The Royal Commission on decentralisation was appointed in 1907 and it submitted its report in 1909. Its chairman was Hobhouse.
- (vi) Under the dyarchical scheme introduced in Provinces by the Government of India Act of 1919, local self-government became a transferred subject under the charge of a responsible Indian minister.
- (vii) In 1924, the Cantonments Act was passed by the Central legislature.
- (viii) Under the provincial autonomy scheme introduced by the Government of India Act of 1935, local self-government was declared a provincial subject.

## **Salient Features**

The salient features of the act are:

**Three Types of Municipalities** The act provides for the constitution of the following three types of municipalities in every state.

1. A *nagar panchayat* (by whatever name called) for a transitional area, that is, an area in transition from a rural area to an urban area.
2. A *municipal council* for a smaller urban area.
3. A *municipal corporation* for a larger urban area<sup>3</sup>

**Powers and Functions** The state legislature may endow the municipalities with such powers and authority as may be necessary to enable them to function as institutions of

self-government. Such a scheme may contain provisions for the devolution of powers and responsibilities upon municipalities at the appropriate level with respect to (a) the preparation of plans for economic development and social justice; (b) the implementation of schemes for economic development and social justice as may be entrusted to them, including those in relation to the eighteen matters listed in the Twelfth Schedule

### **Municipal Corporation**

The uppermost form of the municipal organization is the -corporation. The municipal corporation has more powers. It enjoys greater financial autonomy and wider functions as compared to other local organisations. The municipal corporations are established in big cities under the Special Municipal Acts passed by the state legislatures. The corporations of Union Territories are set up by the statute of the Union parliament.

Usually large cities with a population of 10 lakhs and above are constituted as corporations. Their annual income is normally one crore rupees. They have a larger population and better income. However, corporations have been set up even in towns having a population of less than two lakhs. Their annual income does not exceed Rs.50,000 Chennai, Madurai, Coimbatore, Thiruchirappalli, Thirunelveli, Tiruppur, Dindigul, Erode, Tanjore, Vellore, Thoothukkudi and Salem are twelve corporations in Tamil Nadu.

All municipal corporations have some common characteristics.

1. A Municipal Corporation is established only by the statute passed by the state legislature.
2. A Municipal Corporation is based on the separation of the deliberative and executive functions.
3. The state government has powers to control, supervise and dismiss the council.
4. Usually a municipal corporation is set up for thickly populated urban areas.
5. A municipal corporation functions within the specified peripheral jurisdiction.

## **Function of the Corporation**

Like the rural local bodies the municipal bodies have to function as institutions of self government. The functions of municipal bodies are as follows:

1. Urban planning, including town planning.
2. Regulation of land, use and construction of buildings.
3. Planning for economic and social development.
4. Construction and maintenance of roads and bridges.
5. Water supply.
6. Public health and sanitation;
7. Fire services.
8. Urban forestry and protection of the environment..
9. Safeguarding the interests for weaker section of society, including the handicapped and mentally retarded.
10. Slum improvement.
11. Urban poverty alleviation.
12. Provision of urban facilities such as parks, gardens, play grounds.
13. Promotion of educational and cultural aspects.
14. Maintenance of burial/cremation grounds.
15. Cattle ponds, prevention of cruelty to animals.
16. Vital statistics, including registration of births and deaths.
17. Public amenities, including street-lighting, public convenience and busstops.
18. Regulation of slaughter houses and tanneries.

All municipal bodies, including the corporation, perform many functions related to the above matters. In addition they also carry out some discretionary functions like plantations and care of trees on road sides; destruction or detention of street dogs, pigs and other animals causing public nuisance, organisation and management of fairs and exhibitions, supply of electricity and so on.

## **Sources of Income of Municipal Corporation**

There are two types of sources (i) tax revenue (ii) non-tax revenue. The non tax revenue is derived from fees, fines and grants-in-aid as well as loans from the state

government. The main source of income is from taxes. Generally a corporation is empowered by the act to levy and collect taxes listed below:

1. Property tax on lands and buildings.
2. Taxes on vehicles and animals.
3. Theatre tax.
4. Tax on advertisements exhibited to people within the city.
5. Tax on preference, trades and callings.
6. Entertainment tax.
7. Tax on consumption and sale of electricity.
8. Betterment tax on the increase of land values.
9. Tolls.

The receipt of the corporation are credited into the city corporation (general) fund. The money required for its expenditure is released from this fund.

### **Corporation Council**

The Corporation Council is the major part of the corporation. A corporation is divided into a number of wards depending on the population and the extent of the area. For each ward a representative will be elected on the basis of universal adult franchise. These representatives or members are known as councillors. The councillors so elected constitute the council of the corporation concerned. As in the case of the rural local bodies and in the same manner seats are reserved in a corporation for scheduled castes and tribes, women and chairpersons. The state legislature is empowered to reserve seats for other backward classes also. The age, qualifications and other related matters of the rural local bodies apply to corporation councillors also. Besides the directly elected members, the Members of Parliament and member of the State members, the Members of Parliament and member of the State Legislature belonging to the corporation area are represented in the corporation council. All these members have voting right in the council. The state government can also nominate persons having experience in municipal administration. But the nominated persons do not have right to vote in the council. The size of the council varies from state to state. The Corporation of Chennai had 200 members. The term of the corporation council is five years. If

dissolved earlier for proper reason, elections must be held within six months. The duration of the reconstituted council shall last only for the remaining period of five years. The Corporation Council is essentially a deliberative body. It functions like the local legislative assembly. It transforms the popular wish into the laws of the city.

### **Mayor and Deputy Mayor**

The Mayor is the political head of corporation. He is called the First Citizen and Father of the city. The mayor is directly elected by the people. His tenure is five years. The councillors elect a Deputy Mayor from among themselves. If Mayor act against the laws, complaint is to be given in written form to corporation commissioner by three-fifth of members and the resolution is to be passed by four-fifth of members it is to be submitted to government, it request Mayor to give detailed explanation, if government is not satisfied, its decision is final and he may be removed.

The Mayor is ceremonial head. He represents the city on ceremonial occasions. He presides over the meeting of the council and maintains discipline and order. He can expel the members for misconduct. He may exclude any objectionable portion from the proceedings of the council. The Mayor has the power to convene the special meetings of the council. He can obtain information from the commissioner of the corporation on any subject about the administration of the city. He also sees whether the decisions of the council are being properly implemented. The Mayor can delegate some of his powers, in writing to the Deputy Mayor. Otherwise the Deputy Mayor discharges the Mayors functions in his absence. All correspondence between the corporation and the state government must pass through the Mayor. The Mayor, however, cannot withhold it.

### **Committees**

The Committees of a Municipal Corporation play important role in looking into various activities of the council. They help for the efficient performance of the functions of the corporation. These committees include: Standing Committee, Schools Committee, Hospitals Committee, Electricity supply and Transport Committee, City Improvement

Committee, Health Committee, Taxation and Finance Committee, Water Works Committee and so on. The members of these committees are elected from among the members of the council. The members of each committee elected their chairman. Among all the committees, the chief one is Standing Committee. This committee possesses adequate executive, supervisory, financial and personnel powers. The office of the chairman of the Standing Committee is of political importance, ranking next to the Mayor. The Standing Committee performs all such functions as detailed in the statute of the corporation. The commissioner reports to the Standing Committee on a variety of functions.

### **The Municipal (Corporation) Commissioner**

The commissioner is the Chief Administrator of the corporation. His primary responsibility is to implement the policies made by the corporation council. The commissioner is mostly a member of the State Administrative Service. He is appointed by the state government. Normally, he holds the rank of an Indian Administrative Service (I.A.S.) officer. His powers are those which have been stated in the corporation act and those delegated by the council, standing committee etc. He had to comply with the rules while exercising his statutory powers. The functions of the commissioner relate to the administrative and financial matters of the corporation. He exercises control and supervision over the employees of the corporation. The preparation of the budget of the corporation is the responsibility of the commissioner. He does not have electoral functions as he enjoyed before the 14th Amendment. The commissioner is the kingpin in the administration of the corporation. He has the right to attend, and speak at the meetings of the council and various committees. He provides the necessary information and details to the councillors. The commissioner also guides them in the discussions and act as their spokesman in the council. Thus the commissioner plays a vital role in the corporation.

### **Municipalities and Municipal Councils**

In the urban local governments, municipalities come next. The term municipality refers to a self governing town or city. There are more than 1500 municipalities in our country.

The number of municipalities varies from state to state. The municipalities are governed by the Municipal Acts of the states. The state has the discretion to declare any smaller urban or town area to be a municipality. The minimum population to constitute a municipality is between 5000-50000. The different occupations pursued by the people are mostly non-agriculture. Depending on the strength of population and annual income, the municipalities have been classified into three to four grades in different states.

## **Functions**

The functions of the municipalities are more or less similar to those of the corporations. They fall within the frame work of the 12th schedule of the constitution.

However, the functions of the municipalities can also be classified into compulsory and discretionary functions.

In general the municipalities have the following obligatory functions:

1. Supply of pure water.
2. Construction and maintenance of public streets.
3. Lightening and watering facilities in the streets.
4. Cleaning the public streets.
5. Regulation of dangerous trades and practices.
6. Maintenance of hospitals and schools.
7. Registration of births and deaths.
8. Removing obstructions and projections in public streets, bridges and other public places.
9. Naming streets and numbering the houses.
10. All matters relating to public health, sanitation prevention of dangerous diseases and regulation of places for disposing of the dead ones of various kinds.
11. Provision for fire-fighting services.

The discretionary functions of the municipalities are as follows:

1. Laying out of the town areas
2. Construction and maintenance of public parks, gardens, libraries, rest houses, leper homes, orphanages, reserve homes for woman, etc.
3. Planting trees on roadsides



4. Survey conducting.
5. Housing for weaker sections
6. Promoting the welfare of the municipal area and
7. Providing transport facilities within the municipal area and organising cultural and other activities for the people.

### **Sources of Income**

The principal sources of income of the municipality are:

1. Property tax.
2. Profession tax.
3. Octroi duties - taxes on goods.
4. Animal and vehicle tax.
5. Entertainment tax.
6. Water and lighting tax.
7. Grants and loans from the government.

The items of expenditure are the general administration, medical and public health, education, public works, water supply, lighting and other amenities. The municipalities have municipal funds to credit their income and draw money for their expenditure.

### **Municipal Council**

Every municipality has a governing body. It is the law making body of the municipality. The Municipal council consists of councillors elected directly from various wards. As in the case of the other local bodies, there are reservations for the scheduled castes and scheduled tribes, backward classes and women. There is provision in a municipality for the representation of the members of parliaments, member of the state legislature and the chairpersons of the wards committees with a right to vote. The size of the municipal council is primarily related to the density of the population of the city. Every councillor and the nominated person, before taking his seat, must take an oath to bear allegiance to the constitution of India, to uphold the sovereignty and integrity of India and to faithfully discharge his duty. The term of the municipal council is five years. If it is suspended earlier, elections must be held within six months. Likewise if any seat falls

vacant due to the resignation, removal or disqualification of a member, it must be filled within six months. However the member elected to a vacant seat can be in office only for the remaining period of the original council. The Municipal council is also assisted by standing and other committees in the performance of its tasks.

### **Chairman of the Municipality**

Each Municipal council has a chairman. There is provision for a vice-chairman also. They are elected by the councillors from among themselves. Unlike the Mayor and Deputy mayor of a corporation, the Municipal chairman and vice-chairman hold office for five years. As in the case of the Mayor and deputy Mayor, the Municipal chairman and vice chairman can also be removed from office. The chairman convenes and presides over the meetings of the council. He regulates the conduct of business.

He supervises the finance and executes the administration of the municipality. He has access to all the municipal administration. In brief, he has to perform such functions and exercise such powers as are conferred on him by the Municipal Act.

### **Executive Officer - Commissioner**

There is an Executive Officer for each municipality. He is called the commissioner. He belongs to the state service. He is appointed by the state government. The powers and functions of the municipal commissioner are almost similar in different municipalities. His powers and functions have been stated in the Municipal Acts.

In brief the municipal commissioner executes the resolutions and decisions of the council. He sends copies of the resolutions to the concerned authorities. He enters into contracts, he issues notices, licences, permits etc. The commissioner assists the chairman in agenda preparation. He prepares and executes the municipal budget. He sends administrative reports to the higher authorities. He exercises supervision and control over the municipal staff. It is his responsibility to maintain municipal records. He brings to the chairman all cases of misappropriation and financial losses incurred by the municipality. He can also attend the council meeting. The successful working of the

municipality largely depends upon the harmonious and adjusting relations between the chairman of the council and the, commissioner.

### **Townships**

Most of the public sector undertakings have established townships for their employees. Outlay on the townships forms near eleven percent of the total investment on public sector undertaking. These townships have been established either in rural area or in area adjacent to existing towns.

### **The Characteristics of Townships**

1. These are entirely planned.
2. They maintain civic services and other facilities which are of higher quality than generally provided by the municipal bodies.
3. These services and facilities have been financed by the industry.
4. A township has a variety of employment and other opportunities to offer to the people. Hence a large number of people go to it.

The township form of local government is treated as a normal administration.

In certain townships like Neyveli and others town administrators are appointed by the corporations. These administrative officers all assisted by the departmental heads, engineers and others. The township form is bureaucratic unlike the municipality. For fear of political interference in the civic administration, the township does not have any democratic set up further the residents of the townships are satisfied with the existing arrangements and facilities.

### **Cantonment Boards**

The cantonments are centrally administered areas. They are placed under the direct administrative control of the Ministry of Defence. The cantonment boards are constituted under the Cantonments Act, 1924. These are corporate bodies like the other local bodies. Cantonment is the place in a city where troops are stationed. Cantonment board is constituted for dealing with the local problems of the cantonment area.

The President of the cantonment board is the commanding officer. He has been given a casting vote. He is an ex-officio member continues so long as he holds the official position. The elected members hold office for five years and they select among themselves one vice president. The cantonment board is entrusted with the municipal functions. These functions as found in a municipal council, have been classified into obligatory and optional. The sources of income of the board are divided into tax revenue and nontax revenue. The taxation power of the board is analogous to that of a municipality. The board can impose any tax with the previous sanction of the central government. The officer commanding the station sanctions the budget estimates prepared by the board. The existence of cantonments as separate entities is anomalous. Hence they may in the long run, become parts of the neighbouring municipal bodies.

### **Town Area Committee**

The town area committees have been created in Assam, Kerala, Madhya Pradesh, Uttar Pradesh, West Bengal, Jammu and Kashmir and Himachal Pradesh. Town Area committees are governed by separate acts passed by the state government. The District Collector has greater control and powers over a town area committee. Members of the town area committee are elected or nominated by the government, or partly elected and partly nominated. This committee is assigned a limited number of functions such as, street lighting, drainage and conservancy. However these committees may be absorbed in the town panchayats.

### **Notified Area Committee**

A Notified Area Committee is created for an area which does not fulfill all the conditions said above as necessary for the constitution of a municipality. Still it is considered important. It is also constituted for a newly developing town. The formation of this committee is notified by the government in the official gazette. Hence it is called the notified area committee. The committee functions within the framework of the municipal act of the state. But only such provisions of the municipal act apply to it as are notified in the official gazette. The notified area committee enjoys all the powers of the municipal

council. But unlike the council, it is a nominated body. The chairman and the members of this committee are appointed by the State Government.

