

# THE ASSAM MUNICIPAL (AMENDMENT) BILL, 2024

A

Bill

further to amend the Assam Municipal Act, 1956.

Preamble

Whereas it is expedient further to amend the Assam Municipal Act, 1956, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam Act  
No XV of  
1957

It is hereby enacted in the Seventy-fifth Year of the Republic of India as follows:-

Short title and commencement

1. (1) This Act may be called the Assam Municipal (Amendment) Act, 2024.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of section 46

2. In the principal Act, in section 46, in sub-section (2),
  - (i) in clause (i), after the words "and salaries," the words and punctuation mark "as per provisions of section 50 and section 51" shall be inserted.
  - (ii) clause (iv) shall be deleted.

Amendment of section 50

3. In the principal Act, in section 50,
  - (i) for sub-section (1), the following shall be substituted, namely:-
    - "(1) (a) In addition to Officers appointed by the State Government under section 51, other employees and staff as may be necessary for proper and efficient discharge of the functions of the municipality may be appointed in the Board, in such manner and following such procedure as may be prescribed.
    - (b) The appointment of officers and staff shall be as per prescribed staffing pattern and shall be as per provision of section 51 and no such post as may be specified by the State Government in this behalf shall be created or abolished and no appointment and dismissal and alteration in the emoluments thereof shall be made without the prior approval of the State Government.
    - (c) The Board may, with prior permission of the State Government, engage subject specialists and personnel on contract for specified period in such manner and for such terms and conditions as may be prescribed."
  - (ii) for sub-section (2), the following shall be substituted, namely :-
    - "(2) Every employee or officer of the Board, in consequence of any disciplinary action against him by the Executive officer, may appeal against such order to a competent authority as

  
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ON 13.02.2024

may be notified by the State Government. In all such cases the provisions of the discipline and appeal rules as applicable to all other government employees shall be applicable.”

Amendment of section 51

4. In the principal Act, for section 51, the following shall be substituted, namely :-

“Service condition of employees of Municipality

51. (1) The State Government may make rules in respect of qualification, appointment, leave, scale of pay, all allowances, retirement, dismissal, removal and other service conditions of employees of Municipality and officers other than a member of the State Municipal Service.
- (2) Every officer or staff employed under this Act shall be governed by discipline and conduct rules which are made applicable to other State Government employees, unless separate rules are made by the State Government.
- (3) If the State Government is of the opinion that stoppage or the cessation of the performance of any of the essential services shall be prejudicial to the safety or health or the maintenance of services essential to the life of the community in the Municipality, it may, by notification, declare that an emergency exists in the Municipality and that in consequence thereof no member, officer and employee of such essential municipal services and for such period as may be specified in the notification shall,
- (a) withdraw or absent himself from his duties otherwise than on leave duly granted; or
- (b) neglect or refuse or refrain to perform his duties or willfully perform them in an inefficient manner.”

Amendment of section 52

5. In the principal Act, for section 52, the following shall be substituted, namely:-

“Appointment of Executive Officer

52. (1) There shall be an Executive Officer in every municipality who shall be appointed by the State Government and shall act as the Principal Municipal Officer of the Municipality and all other officers and employees of the Municipality shall be subordinate to him. The Executive Officer shall not be a member of the Board, but shall be a whole-time officer of the Board and shall have the right to attend all the meetings of the Board without any right of voting.
- (2) The executive power for the purpose of carrying out the provisions of this Act shall be vested in the Executive Officer, who shall perform such duties and exercise such powers as may be

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prescribed.

- (3) Any of the powers , duties or functions conferred or imposed upon or vested in the Executive Officer by this Act may be exercised, performed or discharged under the control of the Executive Officer and subject to his superintendence and also subject to such conditions and limitations, if any, as he may think fit to determine, and may delegate to any Municipal Staff whom the Executive Officer may generally or specially empower in writing in this behalf.
- (4) Subject to the provisions of section 53, the recruitment and conditions of service including pay and allowances of the Executive Officer shall be in such manner as may be prescribed.
- (5) The State Government may grant leave of absence to the Executive Officer as per leave rules. During any such leave of absence granted to the Executive Officer, the State Government may depute another person to act as an Executive Officer for carrying out the duties and functions of the Executive Officer as may be necessary.
- (6) The Executive Officer may in case of emergency direct the execution of any work or doing of any act which ordinarily requires the approval, sanction, concurrence or consent of the Board or the Chairman and the immediate execution or the doing of which is, in his opinion, necessary for the service or safety of the public, or for the prevention of extensive damage to any property of the Board, and may direct that expenses for executing the work or doing the act shall be paid from the Municipal Fund:

Provided that the Executive Officer shall report forthwith to the Chairman of the Board, the action taken under this section and the reason thereof.

- (7) The Executive Officer shall be responsible for the custody of all records of the Board including all papers and documents connected with the proceedings of the Board, the Standing Committees, and other Committees, and shall arrange for the performance of such duties relative to the proceedings of the said bodies as they may respectively impose.
- (8) As soon as may be after the first day of April in every year and not later than such date as may be fixed by the Government, the Executive Officer shall prepare a detailed administration report on

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the preceding year in such form as may be prescribed. The Board shall consider the report and forward the same to the Government with their resolution thereon if any. Copies of the administration report shall be made available in the website of the concerned municipality.”

Amendment of section 53 6. In the principal Act, for the section 53, the following shall be substituted, namely:

“Constitution of the state municipal services

53. (1) If, the state Government is of the opinion that it is necessary and expedient so to do for bringing about a uniform and a more efficient service of the municipalities for the purpose of carrying out the business and duties under this Act, notwithstanding contained in the Act may create, the municipal services namely:-

- (a) Assam Urban Administrative Service,
- (b) Assam Urban Financial Service, and
- (c) Assam Urban Engineering Service.

(2) The State Government shall appoint Executive Officers and such other officers, as may be required for each and every municipality from the cadre of Assam Urban Administrative Service or appoint any person not below the rank of Sub Divisional Officer (Sadar):

Provided that one Executive Officer may be appointed in charge of more than one Municipality.

(3) The State Government shall appoint Urban Technical Officers and Financial Management Officers, as may be required for each and every Municipality from the Assam Urban Engineering Service and Assam Urban Financial Service respectively.

(4) The qualification, recruitment, appointment, promotion and conditions of service including pay and allowances and other service conditions of different cadres of the services shall be in the manner as may be prescribed.

(5) The salary, allowances, gratuity, retirement, pension contribution and other payments required to be made to the members of the State municipal cadre shall be paid by the State Government.

(6) The State Government may transfer any member of the state municipal services of the State from one Municipality to another Municipality.

(7) The power to appoint officers of any municipal service constituted under this section including promotions, transfers and powers in relation to all matters regarding their conditions of service shall vest in the state Government.”

  
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- Amendment of section 61
7. In the principal Act, for the section 61, the following shall be substituted, namely:-
- “Financial power of the Municipality
61. (1) Unless otherwise specified by the state Government, all financial releases from Municipal Fund shall be signed by the Executive Officer and the Financial Management Officer.
- (2) The Board, Chairman and Executive Officer shall exercise such financial powers as may be prescribed.”
- Insertion of new sections
8. In the principal Act, after section 61, the following new section 61A shall be inserted, namely:-
- “Technical Power of Urban Technical Officer
- 61A. Urban Technical Officer shall be the Principal Technical Officer of the Municipality for all development works, who shall act under the supervision of the Executive Officer and shall exercise such technical powers in such manner as may be prescribed.”
- Amendment of section 64
9. In the principal Act, for section 64, the following shall be substituted, namely:-
- “64. (1) The Board may enter into and perform any contract necessary for the purpose of implementing the provisions of the Act in such manner as may be prescribed;
- (2) The Executive Officer shall execute and sign every contract on behalf of the Board.”
- Amendment of section 67A
10. In the principal Act, for section 67 A, the following shall be substituted, namely:-
- “67A. The Financial Management Officer shall be the Principal Financial Management Officer of the Municipality, who shall act under the supervision of the Executive Officer and prepare and maintain accounts of receipts and expenditure of the Municipality for a financial year in such form and in such manner, as may be prescribed.”
- Amendment of section 67 B
11. In the principal Act, in section 67 B, in sub-section (1), in the first line, for the words “Chief Municipal Officer” appearing in between the words “The” and “shall”, the words “Financial Management Officer under overall supervision of the Executive Officer” shall be substituted.
- Amendment of section 67 C
12. In the principal Act, in section 67 C, in sub-section (1), in the first line, for the words “Chief Municipal Officer” appearing in between the words “The” and “shall, within”, the words “Financial Management Officer under overall supervision of the Executive Officer” shall be substituted.
- Amendment of section 67 D
13. In the principal Act, in section 67 D, in third line, for the words “Chief Municipal Officer” appearing in between the words “by the” and “before the”, the words “Executive Officer” shall be substituted.
- Amendment of section 67 E
14. In the principal Act, in section 67 E, in sub-section (5), in the first line, for the words “Chief Municipal Officer” appearing in between the words “The” and “shall submit”,

- the words "Executive Officer" shall be substituted.
- Amendment of section 67 F 15. In the principal Act, in section 67-F, in sub-section (1), for the words "Chief Municipal Officer" appearing at the end, the words "Executive Officer" shall be substituted.
- Amendment of section 67 G 16. In the principal Act, in section 67 G,
- (i) in sub-section (1), in first line, for the words "Chief Municipal Officer" appearing in between the words "The" and "shall", the words "Executive Officer" shall be substituted.
  - (ii) in sub-section (2), in the first line, for the words "Chief Municipal" Officer appearing in between the words "The" and "shall remedy", the words "Executive Officer assisted by Financial Management Officer" shall be substituted.
- Amendment of section 67 H 17. In the principal Act, in section 67 H, in sub-section (1), in first line, for the words "Chief Municipal Officer" appearing in between the words "The" and "shall", the words "Executive Officer" shall be substituted.
- Amendment of section 187 18. In the principal Act, in section 187, in the third line, in sub-section (1), the words "Health Officer" appearing in between the words "Health or" and "certifies", shall be deleted.
- Amendment of section 252 19. In the principal Act, in section 252, in sub-section (2), in the fourth line, the words "Health Officer" appearing in between the words "Surgeon or" and "to be", shall be deleted.

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**VERIFIED BY THE**  
**LEGISLATIVE DEPARTMENT**  
ON 13.02.2024

## STATEMENT OF OBJECTS AND REASONS

The Assam Municipal (Amendment) Act 2017 has created provision of three Municipal Services-

- i. The Assam Urban Administrative Service
- ii. The Assam Urban Engineering Service
- iii. The Assam Urban Financial Service

With the creation of the above Municipal Cadres, it is essential to define powers including roles and responsibilities through adequate legal provisions in the Assam Municipal Act, 1956 through amendment.

The Assam Municipal (Amendment) Bill, 2024 seeks to amend Section 46, 50, 51, 52, 53, 61, 64, 67A, 67B, 67C, 67D, 67E, 67F, 67G, 67H, 187, 252 of the Assam Municipal Act, 1956 (Assam Act No. XV of 1957) and insert new Section 61-A. The Bill seeks to amend the Assam Municipal Act, 1956 for defining the roles and responsibilities of the above three State Municipal Cadre

The proposed amendment shall broadly address the following issues-

- a. Power of the Municipalities for appointment of staffs
- b. Modalities for appointment of staffs in the municipalities through approved staffing pattern of the ULBs
- c. Rules to be framed for appointment of such municipal staffs
- d. Power of the state government over the Municipal employees
- e. Powers and functions of the Executive Officer (Urban administrative service)
- f. Roles and responsibilities of the Urban Engineering Service and Urban Financial service

Hence, the Bill for the amendment of the above noted sections of the Assam Municipal Act, 1956.



MINISTER  
DEPARTMENT OF HOUSING AND  
URBAN AFFAIRS, ASSAM



PRINCIPAL SECRETARY,  
ASSAM LEGISLATIVE ASSEMBLY

**FINANCIAL MEMORANDUM**

The proposed Bill will not lead to any expenditure from the consolidated fund of the State of Assam.



MINISTER  
DEPARTMENT OF HOUSING AND  
URBAN AFFAIRS, ASSAM

**MEMORANDUM OF DELEGATED LEGISLATION**

The Bill provides rule making powers to the Government under Section 51.



MINISTER  
DEPARTMENT OF HOUSING AND  
URBAN AFFAIRS, ASSAM



(1)

Extract of existing provision

SEC. 46]

MUNICIPAL BOARDS

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Office of Chairman as well as for the office of Vice-Chairman had polled seven votes each. In presence of the provision directly dealing with this situation, i.e., Section 45 (c) of the Act, the Court was of the view that the single Judge was not correct in ordering repoll. The only way of tide over the situation was to resort to Section 45 (c) of the Act. In the fact of specific provision under the Act dealing with the situation in hand, the single Judge could not deviate from the same by ordering repoll. Therefore, judgment of the single Judge set aside and held that the only way to elect the Chairman and Vice-Chairman in the case was to resort to the provisions of Section 45 (c) of the Act. In the Explanation to Section 45 (c) (supra), the procedure as to how the draw of lots is to be made is given. The word 'President' has been mentioned, who is supposed to draw the lots. Here, the President means the person who is in-charge of conducting the election. Since the election in this case was held way back in February, 1999, the Court is of the view that let the Deputy Commissioner, Dhubri carry out the mandate of Section 45 (c) of the Act read with the Explanation by drawing lots of the candidates who had polled equal number of votes for the office of Chairman and Vice Chairman, and after drawing the lots, declare the result. [*Geeta Bairagi v. Deepak Kumar Das and another*, 2011 GLJ 551].

**46. Quorum.**—(1) No business shall be transacted at any meeting of the Board unless such meeting has been called by the Chairman or Vice-Chairman, or under sub-section (3) of Section 43, by persons signing a requisition, nor unless quorum shall be present.

(2) The quorum necessary for the transaction of business at a meeting shall be one-half of the total number of Commissioners of the Board when any of the following subjects are to be disposed of at such meeting,—

- (i) Scale of establishment and salaries,
- (ii) The framing of by-law under Section 302 and of subsidiary rules under Section 306 of the Act,
- (iii) The annual budget estimate,
- (iv) The appointment or the fixing of the pay of allowances of a paid Secretary, Engineer, Water Works Superintendent, Health Officer, Assessor or Executive Officer,
- (v) Imposition of taxes, fees and tolls under Section 68,
- (vi) The election of Chairman or Vice-Chairman,
- (vii) The raising of a loan,
- (viii) The subject of a meeting specially convened as Provided in Section 8,
- (ix) Any subject prescribed by a subsidiary rule made in this behalf by the Board under the provision of Section 306 (1).

(2) Such joint-committee may from time to time make rules as the proceedings of any such joint-committee and as to the conduct of correspondence relating to the purpose for which such joint-committee is constituted.

*Establishment*

50. *Appointment and pay of establishment.*—(1) The Board at a meeting may, from time to time determine and appoint the establishment <sup>1</sup>[subject to the staffing pattern as may be determined by the Government from time to time] to be employed by it and may fix the salaries and allowances to be paid to such establishment :

Provided that subject to the scale of establishment approved by the Board, the Chairman may appoint <sup>2</sup>[\*\*\*] such persons as he may think fit with the prescribed qualifications if the monthly salary of the office does not carry more than fifty rupees or a salary rising by periodical increments to more than fifty rupees. The Chairman may removed from time to time such persons for inefficiency, negligence of duty or misconduct :

Provided further that the appointment of any officer <sup>3</sup>[or employee] whose pay is wholly or partly contributed by the State Government shall not be created or abolished without the sanctioned of the State Government and that every nomination to, or dismissal from, any such appointment shall be subject to confirmation by the State Government.

(2) *Right of appeal.*—Consequent on disciplinary action against him every employee of a Municipal Board from the orders of the Chairman or Vice-Chairman; and in the case of orders involving dismissal or removal of officers not liable to be so dismissed or removed by the Chairman or Vice-Chairman, an appeal to the Government in the <sup>4</sup>[Urban Development] Department may be filed as may be prescribed by rules.

(3) *Gratuity or pension.*—A Municipal Board may at a meeting, time to time, make rules for gratuities or pension to be granted and paid out of its Fund to its established subject to the approval of the State Government.

(4) *Provident Fund.*—A Municipal Board at a meeting may, with the sanction of the State Government, make rules,—

(a) For the creation and management of a Contributory Provident Fund for its establishment;

1. *Ins.* by the Assam Municipal (Amendment) Act, 2011, Section 7, dated 25-5-2011
2. Deleted by The Assam Municipal (Amendment) Act, 2011, Section 7, dated 25.5.2011.
3. *Ins.* by the Assam Municipal (Amendment) Act 2011, Section 7 dated 25-5-2011.
4. The Assam Municipal (Amendment) Act, 2011, Section 9, dated 19.5.2012.

- (b) For compelling members of its establishment to make contribution to such Fund;
- (c) For making contribution to the Fund by the Board at such rates and subject to such conditions, as may be prescribed, out of the Municipal Fund; and
- (d) For the payment of moneys out of such Provident Fund.

**51. Power of Municipal Board to frame regulations for establishments.**—The Board at a meeting specially convened for the purpose, by a resolution in favour of which not less than two-thirds of the Commissioners present at such meeting shall have voted, may make regulations consistent with this Act and with any rules made thereunder, in respect of officers and employees on its staff for,—

- (a) Fixing the amount and nature of the security to be furnished;
- (b) Regulating the grant of leave, leave allowances, and travelling and other; and
- (c) Regulating conduct and generally laying down conditions of service :

Provided that,—

(1) The amount of any leave, allowances, travelling allowances, or gratuity provided for in such regulations, shall in no case, without the special sanction of the State Government exceed what would be admissible in case of State Government officials of similar class and status.

(2) Conditions under which such allowances are granted or any leave, superannuation or retirement sanctioned, shall not, without similar sanction, be more favourable than those for the time being in force for such State Government officials.

**52. Appointment of Health Officers, Sanitary Inspectors and Water Works Superintendents, etc.**—Notwithstanding anything contained in Section 50, the State Government may require the Board, after considering any cause that it may show the contrary,—

- (a) To appoint such Health Officers, Sanitary Inspectors, other public health establishments and Water-Works Superintendents as it may consider necessary on such terms as it may think fit; or
- (b) To employ such officers of Government as Health Officers, Sanitary Inspectors and Water Works Superintendents as it may consider necessary.

(2)

“53. Appointment of Executive Officer.—(1) The State Government shall appoint an Executive Officer for each and every Municipal Board and Town Committee and shall bear the expenditure in respect of pay and allowances of such Executive Officers. In the Municipalities having a population of one Lakh or more, an Officer of the level of Additional Deputy Commissioner shall be posted as Executive Officer and in all other cases, an Officer not below the rank of a Revenue Circle Officer shall be posted as an Executive Officer. The Government may put one Executive Officer in the charge of more than one Municipal Board or a Town Committee, if contiguously situated in the same District or Sub-Division, provided that the distance of the two should not be more than twenty kilometers.

(2) The Executive Officer shall function under the overall control of the Board and under the direct supervision of the Chairman. He shall be further subject to the directions issued to him by the Director or the State Government. All financial matters, particularly those relating to the implementation of schemes by the Municipality funded by the Government of India or the State Government, shall invariably be routed through him after due scrutiny and he shall remain responsible for any act of omission or commission. So far as the functions under the provisions of the Act are concerned, the Executive Officer shall render all assistance to the Chairman and the Board.”

“53-A. Transfer of function, fund and functionaries as provided under the Twelfth Schedule of the Constitution.—(1) The State Government in appropriate Department(s) shall make arrangement for transfer of function, fund and functionaries to the Municipalities as provided under the Twelfth Schedule of the Constitution. The arrangement mentioned above shall be of the following nature:—

- (i) The subjects of Urban Planning including Town Planning, regulation of land use and construction of buildings, slum improvement and up gradation, shall stand transferred to the respective Municipalities. The Master Plan prepared for an area and implementation of those within the notified area of a Municipality shall only be transferred to the concerned Municipality by the Urban Development Department. The services of an Official of the Directorate of Town & Country Planning, Assam shall be placed partially at the disposal of the concerned Municipality or a contiguous group of Municipalities for this purpose. Taking up and

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1. Subs. by the Assam Municipal (Amendment) Act, 2011, Sec. 8, dated. 25.5.2011.
2. Ins. by the Assam Municipal (Amendment) Act, 2011, Sec. 9, dated. 25.5.2011.

Provided further that without the prior sanction of the State Government the municipal fund shall not be expended for contesting and case filed against the Chairman, the Vice-Chairman, a Commissioner or any other person in authority where such Chairman, Vice-Chairman, Commissioner or the person, as the case may be, is involved in his individual capacity to contest such case.

(3) The Board may do all things, not being inconsistent with this act, which may be necessary to carry out the purposes of sub-section (2).

**61. Orders for payment of money from the municipal fund.—** Unless otherwise authorized by the State Government, all orders for the payment of money from the municipal fund '\*\*\*\*' if for a sum not above five thousand rupees shall be signed by the Chairman or Vice-Chairman, and all orders for larger sums, by both of the said officers or by one of the said officers and another Commissioner of the Board.

No such order shall be issued otherwise than for the payment of money of which the expenditure has been authorised, subject to rule, by the Board at a meeting.

*Municipal Property*

**62. Municipal property.—**(1) Subject to any reservation made by the State Government all property of the nature hereinafter in this Section specified and situated within the municipality shall vest in and belong to the Board and shall with all other property of whatever nature or kind which may become vested in the Board, be under its direction, management and control, that is to say,—

- (a) All public roads including the soil, the pavements, stones and other materials thereof, and all drains bridges, trees, erection, materials, implements and other things provided for such roads ;
- (b) All public streams channels, water-course, springs, tanks, reservoirs, cisterns, wells aqueducts, conduits, tunnels, pipes and other water-works, whether made, laid or created at the cost of Board or otherwise and all bridges, buildings, engines, works, materials and things connected therewith or appertaining thereto and also any adjacent land, not being private property, appertaining to any public tanks :

Provided that water-pipes and any water-works connected that water-pipes and any water-works connected therewith or appertaining thereto which with the consent of the owners

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1. Ins. by The Saaam Municipal (Amendment) Act, 2011, Section 10, dated 25.5.2011.

**63. Power to purchase, lease sell land.**—(1) A Board may, at a meeting decide, to purchase or take on lease or by gift any land for the Purposes of this Act, with the approval of the State Government.

(2) No Board shall sell, let exchange or otherwise dispose of any land vested in it under Section 62, except with the sanction of the State Government.

**64. Execution of contract.**—(1) The Board may enter into and perform any contract necessary for the purpose of this Act.

(2) Every contract made by or on behalf of a Municipal Board in respect of any sum exceeding five hundred rupees, or which shall involve a value exceeding five hundred rupees, shall be sanctioned by a Board at a meeting, and shall be in writing, and signed by at least two of the members one of whom shall be the Chairman or Vice-Chairman, [and the Executive officer] and shall be sealed with the common seal of the Board.

Unless so executed, such contract shall not be binding on the Board.

**65. Transfer of certain public institutions to Boards.**—(1) Every hospital, dispensary, school, rest-house, ghat and market, not being private property, school, rest-house, Ghat and market, not being private property or the property of a religious institution or society, and all medicines, furniture, and other articles appurtenant thereto, not being such property, which at and after the commencement of this Act shall be found within any municipality, may, by order of the State Government duly published on the spot, be vested in the Municipal Board of such municipality: and thereupon all endowments or funds belonging thereto shall be transferred to, and vested in, such Board as trustees for the purposes to which such endowments and funds were lawfully applicable at the time of such transfer :

Provided that no such order shall be published until one month after notice of the intention to transfer such property shall have been published in the Gazette and within the Municipality.

(2) If the Board at the meeting shall, after publication of the aforesaid notice, object to the transfer to itself of any hospital, dispensary, school, rest-house, ghat or market, on the ground that its funds cannot bear the charge, then on the ground that its funds cannot bear the charge, then such transfer shall not be made save under such acceptance as the Board at a meeting may agree to accept.

**66. Transfer of Private roads, etc., to Boards.**—The Board at a meeting may agree with the person in whom the property in any road, bridge, tank, ghat, well, channel or drain is vested, to take over the property therein or the control thereof, and after such agreement may

1. *Ins.* by The Assam Municipal (Amendment) Act, 2011 Section 11, dated 25.5.2011.

declare by notice in writing put up thereof or near thereto that such road, bridge, tank, ghat, well, channel or drain has been transferred to the Board. Thereupon the property therein or the control thereof, as the case may be, shall vest in the Board and such road, bridge, tank, ghat, well, channel or drain shall thenceforth be repaired and maintained out of the Municipal fund.

**67. Acquisition of Land.**—When any land, whether within or without the limits of a municipality, is required for the purposes of this Act, the State Government may, at the request of the Board, proceed to acquire it under the provisions of the Land Acquisition Act, 1894; and on payment by the Board of the compensation awarded under that Act, and of any other charges incurred in acquiring the land, the land shall vest in the Board.

1[CHAPTER IV-A

Municipal Audit

**67-A. Maintenance of Accounts.**—The Chief Municipal Officer shall prepare and maintain accounts of receipts and expenditure of the Municipality for a year in such Form and in such manner, as may be prescribed.

*Explanation.*—For the purposes of this Chapter, “the Chief Municipal Officer” shall mean the Executive Officer posted in a Municipality and in case of vacancy in the said post, the Chairman of a Municipal Board or Town Committee, as the case may be. The year shall mean the financial year.

**67-B. Financial Statement.**—(1) The Chief Municipal Officer shall, within four months of the close of a year, cause to be prepared a financial statement containing an income and expenditure account and a receipt and payment account for the preceding year in respect of the accounts of the Municipality.

(2) The Form of the financial statement and the manner, in which the financial statement shall be prepared, shall be such as may be prescribed.

**67-C. Balance Sheet.**—(1) The Chief Municipal Officer shall within four months from the date of closing of a year, cause to be prepared a Balance Sheet of the assets and the liabilities of Municipality for the preceding year.

(2) The form of the Balance Sheet and the manner in which the Balance Sheet shall be prepared shall be such as may be prescribed.

**67-D. Submission of Financial Statement and Balance Sheet to the Auditor.**—The Financial Statement prepared under Section 67 B

1. Ins. by The Assam Municipal (Amendment) Act, 2011, Section. 12, dated. 25.5.2011.

and the Balance Sheet of the assets and liabilities prepared under Section 67-C shall be placed by the Chief Municipal Officer before the Board of the Municipality, which after examination of the same, shall adopt and remit the same to the auditor.

*Explanation.*—For the purpose of this Chapter “The Auditor” shall mean the Director of Audit (Local Fund), Assam or any officer authorised by him in this behalf.

**67-E. Power of the Auditor.**—(1) The Municipal Accounts as contained in the financial statement including the accounts of specific funds, if any, and the balance sheet shall be examined and audited by the Auditor.

(2) The Comptroller & Auditor General of India (C & AG) shall provide Technical Guidance and Supervision (TGS) over the proper maintenance of accounts and audit of the Municipalities.

*Explanation.*—The TGS over Municipalities by the C & AG of India shall include - Providing of guidance regarding maintenance of accounts, auditing standards, certification, guidelines, training for capacity building, comments on accounts and test audit of municipalities selected as a representative sample.

(3) The C & AG shall prepare an Annual Technical Inspection Report based on the TGS and the test check of the accounts of the Municipalities to be placed before the Board of the respective Municipality.

(4) The C & AG may exercise at his discretion, the right to report to the State legislature the results of such test audit.

(5) The Chief Municipal Officer shall submit such further accounts to the Auditor and the C & AG as may be required.

(6) The Auditor may-

- (i) require by a notice, in writing, the production before him, or before any officer subordinate to him, of any document which he considers necessary for the proper conduct of the audit;
- (ii) require by a notice, in writing, any person accountable for, or having the custody or control of any document, cash or article, to appear in person before him or before any officer subordinate to him;
- (iii) require any person so appearing before him, or before any officer subordinate to him, to make or sign a declaration with respect to such document, cash or article or to answer any question or prepare and submit any statement and cause physical verification of any stock of articles in course of examination of accounts.



(8)

(7) The Auditor or the officer subordinate to him, may report as report as regards any item of accounts which appears to him to be contrary to the provisions of this Act, to the Board of the Municipality.

(8) The Board of the Municipality at a meeting shall consider the report of the Auditor alongwith test audit report of the C & AG as early as possible and shall, if necessary, take prompt action thereon, and shall also, if necessary, sucharge the amount of any illegal payment on the person making or authorising it, and charge against any person responsible therefore, the amount of any deficiency or loss incurred due to the negligence or misconduct of such person or any amount which ought to have been, but is not, brought in to account by such person, and shall in every such case, certify the amount due from such person :

Provided that any person aggrieved by an order of payment of certified sums may appeal to the State Government whose decision on such appeal shall be final.

(9) Any person who willfully neglects, or refuses to comply with requisition made by the Auditor or the officer subordinate to him or refuses to comply with any order or direction given by the Board under sub-section (8), shall be liable for any legal action against him as may be considered necessary and appropriate by the Board of the Municipality.

**67-F. Audit Report.**— (1) As soon as possible after the completion of audit of the accounts of the Municipality, but not later than the thirtieth day of September, every year, the Auditor shall prepared a report of the accounts audited and examined and shall send such report alongwith Test Audit Report of the C & AG to the Chief Municipal Officer.

(2) The auditor shall include in such report.—

- (a) every payment which appears to the auditor to Auditor to be contrary to law;
- (b) the account of any deficiency or loss, which appears to have been caused by the gross negligence or misconduct of any person;
- (c) the account of any sum received which ought to have been, but has not been brought into account by any person; and
- (d) any other material impropriety or irregularity in the account.

**67-G. Placing of Audit Report** :—(1) The Chief Municipal Officer shall place the audited financial statement, the balance sheet and the report of the Auditor and his comments together with test audit report of the C&AG thereon, before the Board of the Municipality.

(2) The Chief Municipal Officer shall remedy any defect that has been pointed out by the Auditor in his report.

**67-H. Submission of Audited Accounts.**—(1) The Chief Municipal officer shall, after adoption of the financial statement, balance sheet and the report of the Auditor alongwith test audit report of the C & AG, by the Board of the Municipality at a meeting, forward the same to the State Government together with the report of the action taken thereon by the Municipality and shall also send copies of the same to the Auditor and C&AG.

(2) If there is any deference of opinion between the Auditor and the Municipality or if the Municipality does not remedy the defects or the irregularities mentioned in the Audit report within a reasonable period, the Auditor shall refer the matter to the State Government, whose decision thereon shall be final and binding.”]

CHAPTER V

**Municipal Taxation**

**Imposition of taxes**

**68. Taxes.**—(1) Subject to be provisions of this Act and the rule made hereunder the Board may, from time to time, at a meeting convened expressly for the purpose, of which due notice shall have been given, impose within the limits of the municipality the following taxes, fees and tolls, or by any of them :—

- (a) A tax on holdings situated within the municipality assessed on their annual value, payable by the owner ;
- (b) A water-tax payable by the owner or occupier, on the annual value of holdings;
- (c) A lighting-tax, payable by the owner or occupier, on the annual value of holdings;
- (d) A latrine-tax, payable by the owner or occupier, on the annual value of holdings;
- (e) A drainage-tax, payable by the owner, where a system of drainage has been introduced;
- (f) A tax on private markets payable by the owner;
- (g) License fees on carts, carriages and animals used for riding, or burden;
- 1["(gg) licence fees in connection with trade and business;"]
- (h) A fee on the registration of dogs and cattle;
- (i) A fee on boats mooring within the Municipality;

1. *Ins.* by The Assam Municipal (Amendment) Act, 2012, Section 5 dated 19.5.2012.

secure the same, or to remove or level such ruins, as the case may require.

185. *Penalty for disobeying requisition under Section 183 or 184.*—Any owner or occupier of a house or land who fails to comply with a requisition issued by the Board under the provisions of Section 183 or 184, shall be liable, for every such default, to a penalty not exceeding one hundred rupees, and to a further penalty not exceeding twenty rupees for every day during which the default is continued after the expiration of eight days from the date of service on him of such requisition.

*Tanks, wells, streams, etc.*

186. *Provision for drinking water, bathing places, etc.*—(1) The Board may, by order published at such places as it may think fit, set apart convenient wells, tanks, parts of rivers, streams, channels or water-courses, not being private property, for the supply of water for drinking or for culinary purposes and may prohibit therein all bathing, washing of clothes and animals, or other acts calculated to pollute the water set apart for the purposes aforesaid;

and may similarly set apart a sufficient number of the same for the purpose of bathing;

and a sufficient number for washing animals and clothes or for any other purpose connected with the health, cleanliness or comfort of the inhabitants.

(2) The Board may, by an order published at such places as it may think fit, prohibit in the private portion of any stream channel or water-course used as a part of the public water supply, bathing, washing of clothes or animals, or any act likely to pollute the water in the public portion of such stream, channel or water-course.

187. *Prohibition by Board of use of unwholesome water.*—If the Assistant Director of public Health, Civil Surgeon, District or Sub-Divisional Medical Officer of Health or Health Officer certifies that the water in any well, tank or water-course situated within a municipality is likely, if used for any purposes, to endanger or cause the spread of disease, the Board may, by public notice, prohibit the removal or use of such water during a period to be specified in such order; in the case of a private well or tank require the owner of, or person having control over it, to close it permanently or to fill it up with suitable materials.

188. *Disobeying order under Section 186 or 187.*—Any person who disobeys an order passed by the Board under the provision of Section 186 or 187 shall, for every such offence, be liable to a penalty not exceeding fifty rupees.

(12)

(2) No person shall be liable to pay damages for any act done by him under sub-section (1) of this Section in good faith.

(3) When the State Government pass an order to take over under its control the fire fighting services in a municipality, the Board shall make over the same to such authority, as the State Government may appoint in this behalf. When the fire fighting services are taken over by the State Government the concerning Board or any Commissioner thereof, as the case may be, shall cease to exercise any power under Section 250 and this Section and no fee under Section 68(1) shall be levied effect from the date from which the fire fighting organization of the Board is taken over by the State Government unless the State Government direct that the fee shall continue to be levied and the income derived there from shall be payable to the State Government after deducting reasonable collection charge as fixed by the State Government.

*Burial and burning grounds and the disposal of corpses*

252. Power in respect of burial and burning places.—(1) The Board at a meeting may, from time to time, out of the municipal fund, provide fitting places to be used as burial or burning grounds either within or without the limits of the municipality.

(2) The Board may, by public notice, order any burial or burning ground situated within municipal limits or any municipal burial or burning ground outside such limits which is certified by the Civil Surgeon or Health Officer to be dangerous to the health of persons living in the neighborhood, to be closed, from a date to be specified in the notice, and shall, in such a case if no suitable place for buried or burning exist within a reasonable distance, provide a fitting place for the purpose.

(3) Should any person, without the permission of the Board bury or burn or cause, or permit, to be buried or burnt, and corpse at any place which is not a burial or burning ground or in any burial or burning ground made or formed contrary to the Provisions of this Section, or after the date fixed there under for closing the same, he shall be punishable with fine which may extend to fifty rupees.

(4) Private burial places in such burial grounds may be excepted from the notice, subject such conditions as the Board may impose in this behalf :

Provided that the limits of such burial places are sufficiently defined and that they only be used for the burial of member of the family of the owners thereof.

(5) No private burial or burning ground shall be made or formed within the municipality after the commencement of this Act, without the permission in writing of the Board.