

No. 130/XXXVI(3)/2023/65(1)/2022

Dated Dehradun, April 03, 2023

NOTIFICATION

Miscellaneous

In pursuance of the provisions of Clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of 'The Uttarakhand (Uttar Pradesh Municipal Corporation Act, 1959) (Amendment) Act, 2022' (Act No. 04 of 2023).

As passed by the Uttarakhand Legislative Assembly and assented to by the Governor on 31 March, 2023.

**The Uttarakhand (Uttar Pradesh Municipal Corporation Act, 1959)  
(Amendment) Act, 2022**

(Uttarakhand Act No. 04 of 2023)

*An*

*Act*

further to amend the Uttarakhand (Uttar Pradesh Municipal Corporation Act, 1959) Adaptation and Modification Order, 2002 in the context of the State of Uttarakhand,

Be it enacted by the Uttarakhand State Legislative Assembly in the Seventy-Third Year of the Republic of India as follows:-

Short title and Commencement	1.	(1) This Act may be called the Uttarakhand (Uttar Pradesh Municipal Corporation Act, 1959) (Amendment) Act, 2022. (2) It shall come into force at once.
Amendment of section 142	2.	In section 142 of the Uttarakhand (Uttar Pradesh Municipal Corporation Act, 1959) Adaptation and Modification Order, 2002 (hereinafter referred to as the principal Act),-  (a) sub section (1) shall be substituted as follows, namely: -  “(1) The Urban Local Body shall prepare and maintain accounts by way of Accrual Based Double Entry Accounting System which includes the financial statement like the Balance Sheet, Income and Expenditure Statement, Statement of Cash flows and Receipts and Payment Account, at the end of each quarter, in such form, and in such manner, as may be prescribed.”

		<p>(b) In sub section (2) for the word "expenditure", the word "payments" shall be substituted.</p> <p>(c) after sub section (3), the following sub section shall be inserted, namely:-</p> <p>"(4) The State Government shall appoint auditors to audit the annual accounts of the municipal fund in the manner prescribed."</p>
Amendment of Section 145.	3.	<p>In section 145 of the principal Act,</p> <p>(a) for sub section (1), the following sub section shall be substituted, namely: -</p> <p>"(1) The Municipal Commissioner shall, as soon as may be after the first day of April in each year, shall prepare a detailed report of the Corporation administration of the City, during the previous Financial year, together with balance sheet, income and expenditure, account and receipts &amp; payment account and shall submit the same to the Executive Committee."</p> <p>(b) after sub section (3), the following sub section shall be inserted, namely:-</p> <p>"(4) The State Government shall prescribe, update and maintain a manual to be called the Uttarakhand Municipal Accounting Manual containing details, of all financial matters and procedures relating thereto in respect of Municipal bodies."</p>
Amendment of section 146.	4.	<p>For sub section (1) of section 146 of the principal Act, the following sub section shall be substituted, namely: -</p> <p>"(1) The Municipal Commissioner shall on or before the tenth day of December each year in the case of indebted Corporation and tenth day of January each year in the case of other Corporations cause to be prepare and laid before the Executive Committee an annual Budget which shall reflect the estimated income, expenditure, surplus/deficit under the various Receipts and payment heads, opening and closing balances duly classified under four broad heads Revenue Receipts, Revenue Expenditure, Capital Receipts and Capital Expenditure and in such form as may be prescribed and in such manner as the Executive Committee may approve budget estimates of the Corporation Fund for the next financial year."</p>

<p>Insertion of new section 573-A Public disclosure of information</p>	<p>5. After section 573 of the principal Act, the following section shall be inserted, namely:-</p> <p>573-A (1) The Municipal corporation shall maintain and publish its records to disclose the required information of quarterly intervals as mentioned below:</p> <p>(a) proceedings or substance of proceedings of the Corporation or its Committees;</p> <p>(b) a directory of its officers and employees;</p> <p>(c) the particulars of officers, who grant concessions, permits licenses or provide civic amenities in various departments of the Corporation;</p> <p>(d) audited financial statements of balance sheet, income and expenditures, annual budget, etc;</p> <p>(e) the service levels for each of the services being undertaken by the corporation;</p> <p>(f) particulars of all plans, proposed expenditure, actual expenditure on major services provided or activities performed and reports on disbursements made;</p> <p>(g) details of subsidy programmes on major services provided or activities performed by the Corporation, and manner and criteria of identification of beneficiaries for such programmes;</p> <p>(h) details of programmes undertaken by the Corporation;</p> <p>(i) particulars on Detailed Project Report of City Development Plans relating to development of the Corporation;</p> <p>(j) the particulars of major construction works, values of constructions works, time of completion and details of contract;</p> <p>(k) the details of corporation funds;</p> <p>(i) income generated and realized in the previous year under tax and non-tax heads;</p> <p>(ii) taxes, duties, cess and surcharge, rent, fee from property permit and license and user charges;</p> <p>(iii) amount against (ii) above, that remain uncollected;</p> <p>(iv) grants, loans, or devolution of funds from State Government for various purposes and the position of utilization.</p> <p>(l) such other information as may be prescribed by the State Government.</p>
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	<p>(2) Manner of disclosure shall include:-</p> <p>(a) Newspapers;</p> <p>(b) Internet;</p> <p>(c) Notice Boards of Corporation;</p> <p>(d) Zonal offices;</p> <p>(e) Issue of Bulletin;</p> <p>(f) Notification in Gazette;</p> <p>(g) Any other manner as may be prescribed by the State Government."</p>
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By Order,

SHAMSHER ALI,  
Additional Secretary.

Statement of Objects and reasons

Accounting mannual, to bring uniformity in the Accounts of Local bodies has been promulgated by the Government of India, accordingly the State has to prepare its own Accounting Mannual keeping in view the needs of State. To implement said Accounting Manual in the Municipal Corporation of the state it is inevitable to amend/insert certain section in the Uttarakhand (Uttar Pradesh Municipal Corporation Act, 1959) (Adaptation and Modification Order, 2002).

2- Purposed bill fulfills the aforesaid objectives.

Prem Chand Aggarwal  
Minister