

No. 133/XXXVI(3)/2023/77(1)/2022

Dated Dehradun, April 03, 2023

NOTIFICATIONMiscellaneous

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 Municipalities Act, 1916) (Amendment) Act, 2022' (Act No. 07 of 2023).

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

**The Uttarakhand (Uttar Pradesh Municipalities Act, 1916) (Amendment) Act, 2022**

(Uttarakhand Act No. 07 of 2023)

**An**

**Act**

Further to amend the Uttarakhand (Uttar Pradesh Municipalities Act, 1916) (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 Municipalities Act, 1916) (Amendment) Act, 2022. (2) It shall come into force at once.
Amendment of section 95.	2.	In section 95 of the Uttarakhand (Uttar Pradesh Municipalities Act, 1916) (Adaptation and Modification Order, 2002) (hereinafter referred to as the Principal Act), - (a) Clause(e) shall be substituted as follows, namely: - “(e) The form and the manner of preparation and maintenance of accounts by way of Accrual Based Double Entry Accounting System, the manner by which the State Government may provide for audit of the accounts of the municipality.”

		<p>(b) clause (i). shall be substituted as follows, namely: -</p> <p>"(i) The Financial Statements such as the balance sheet, income and expenditure statement, and receipts and payment account, shall cause to be prepared at the end of each quarter"</p> <p>(c) After clause (j), the following clause (k) shall be inserted, as follows namely:-</p> <p>"(k) Up-to-date and maintenance of a Municipal Accounts Manual containing details of all financial matters and procedures relating thereto in respect of Municipality."</p>
Amendment of section 99.	3.	<p>In section 99 of the principal Act, for sub section (1), the following sub section shall be substituted, namely: -</p> <p>"(1) Every Municipality shall have prepared, and laid before it, at a meeting to be held in every year before such date as is fixed by rule in this behalf, a complete account of the actual and expected receipts and expenditure for the financial year ending on the thirty-first day in the month of March next following such date together with a budget estimate of the income and expenditure of the Municipality for the financial year commencing on the first day in the month of April next following. In the budget, the estimated income, expenditure surplus/deficit shall be clearly displayed under the head of various receipts and payments, opening and closing balance. The receipts and payments shall be classified under four broad heads viz. revenue receipts, revenue expenditure, capital income and capital expenditure."</p>
Insertion of new section 332A	4.	<p>After section 332 of the principal Act, the following section 332A shall be inserted, namely:-</p> <p>"332A. Public disclosure of information.-</p> <p>(1) The Municipality shall maintain and publish its records to disclose the required information at quarterly intervals as mentioned below:-</p> <p>(a) proceedings or substance of proceedings of the Municipality or its Committees;</p> <p>(b) a directory of its officers and employees;</p> <p>"</p>

	<p>(c) the particulars of officers, who grant concessions, permits licenses or provide civic amenities in various departments of the Municipality;</p> <p>(d) audited financial statements of balance sheet, receipts and expenditures and annual budget, etc;</p> <p>(e) the service levels provided for each of the services being undertaken by the Municipality;</p> <p>(f) particulars of all plans, proposed expenditure, actual expenditure on major services provided or activities performed and reports on disbursement made;</p> <p>(g) details of subsidy programmes on major services provided on activities performed by the Municipality, and manner and criteria of identification of beneficiaries for such programs;</p> <p>(h) details of programs undertaken by the Municipality;</p> <p>(i) particulars of detailed project report on urban development plans relating to development of the Municipality;</p> <p>(j) the particulars of major construction works, values of construction works, details of time to completion and details of contract;</p> <p>(k) the details of Municipality 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, the 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> <p>(2) Manner of disclosure shall include:-</p> <p>(a) Newspapers;</p>
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		(b) Internet; (c) Notice Boards of Municipality; (d) Zonal Offices; (e) Issue of a Bulletin; (f) Notification in Gazette; (g) Any other mode, as may be prescribed by the State Government."
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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 Municipalities and Nagar panchayat of the State it is inevitable to amend/insert certain section in the Uttarakhand (Uttar Pradesh Municipalities Act, 1916) (Adaptation and Modification Order, 2002).

2- Purposed bill fulfills the aforesaid objectives.

Prem chand Aggarwal  
Minister