



हरियाणा शहरीविकासप्राधिकरण

HARYANA URBAN
DEVELOPMENT AUTHORITY

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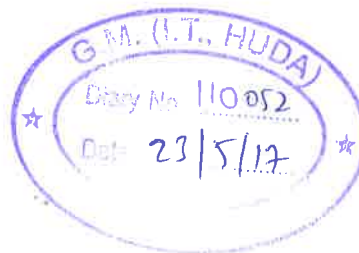
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Instruction No. 33

To

1. All the Zonal Administrators,
HUDA in the state.
2. Chief Engineer-I,II
HUDA, Panchkula
3. All the Executive Engineers,
HUDA in the state.



NO.HUDA/CCF/AO-Cash/2017/ 92535

DATED:- 23.05.2017

Subject: Maintenance of separate Books of Accounts for EDC works and non EDC works.

Please refer to the subject cited above.

1. The funds are being released to Engineering wing of HUDA for the following expenditure:-
 - (i) To meet the revenue like salary and wages and other office expenses.
 - (ii) To meet the expenditure of electricity bills and other statutory payments.
 - (iii) To execute the development works relating to EDC works.
 - (iv) To execute the development works relating to Non EDC works.
 - (v) To make payments of land acquisitions.
2. In the budget of 2017-18, a new scheme namely "Mangal Nagar VikasYojna" has been announced. From financial year 2017-18, the receipts on account of EDC shall be deposited in the Consolidated Fund of the State under Major Head-0217 receipts. The State Govt. shall release the funds to HUDA from time to time for execution of EDC works.
3. As a result, now EDC works by HUDA shall be executed as "Deposit works" on behalf of DGTCP office. HUDA shall be required to submit the utilization Certificate to DGTCP in respect of the EDC amount received. Therefore, it is necessary that HUDA should keep separate books of accounts for EDC works and Non EDC works.
4. Accordingly, the following procedure is being prescribed:-
 - (i) The requisition for release of EDC and Non EDC funds shall be separately submitted by the Engineering Wing HUDA to the Accounts Wing.

- (ii) Separate GL / SL head in FAS for booking of expenditure of EDC works have been opened now. The existing GL/SL head shall be used only for Non EDC purpose in the books of accounts. The details are as below:-

EDC works

Sr No.	GL Code	GL Head
1	400113	Payment of Enhancement Compensation for EDC work
2	400114	Continuous Work for EDC work
3	400115	New Work for EDC work
4	400116	Building Work for EDC work
5	400117	Special repair for EDC work
6	400118	Annual Maintenance for EDC work
7	400119	Repair and Maintenance of Machinery for EDC work
8	400120	Annual Maintenance of sectors less than 10 years for EDC work
9	400121	Annual Maintenance of sectors beyond 10 years for EDC work
10	400122	Expenditure on State Sports Complex Rohtak for EDC work

Non EDC works

Sr No.	GL Code	GL Head
1	400001	Payment of Enhancement Compensation
2	400002	Continuous Work
3	400003	New Work
4	400004	Building Work
5	400005	Special repair
6	400006	Annual Maintenance
7	400043	Repair and Maintenance of Machinery
8	400044	Annual Maintenance of sectors less than 10 years
9	400045	Annual Maintenance of sectors beyond 10 years

- (iii) The revenue expenditure like salary and wages, advertisement expenses, Petrol expenses (POL), maintenance of vehicles (MOV), travelling expenses enforcement expenses and other offices expenses cannot be book separately for EDC and Non EDC works. Therefore, it has been decided that the revenue expenditure may be booked proportionately i.e. 60% for EDC works and 40% for Non EDC works. The adjustment entry for the year will be passed at the time of preparation of Balance Sheet.
- (iv) Separate New Bank Accounts for expenditure of EDC has been opened for each division with PNB Manimajra (For Panchkula, Gurugram and Faridabad Zone and HDFC Bank, Sector 17 Chandigarh (for Hisar&Rohtak Zone).The existing bank accounts of the division shall be operated as Non EDC A/c. The amount from

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EDC Bank Account shall be spent only on EDC works and similarly, amount from Non EDC Bank Account shall be spent only for the non EDC works. The detail of Bank Accounts is enclosed **at Annexure-I.**

5. As there is pendency of payments to be made, a need has been felt to have a transparent system to arrive at the priority while making payments.
- (i) The engineering wing shall prepare a priority list division wise on the basis of sanction issued by concerned Executive Engineer for payment to be made to the contactors.
- (ii) This list shall be separately prepared for EDC works and Non EDC works. The payment to the contractors will be made by using FIFO method (First in First out) as per seniority.
- (iii) All payments of less then Rs.1 crore shall be released first. In respect of any sanction involving more than Rs.1 crore, amount shall be released in installments of Rs. 1 crore each.
- (iv) For example in the following case,

Case	Amount (Rs. in crores)
A	0.75
B	0.55
C	1.8
D	5.9
E	10.8

Payment of A & B shall be made in full. Thereafter, Rs.1 crore payment each shall be made to C, D & E. In the 2nd installment, Rs 0.8 Cr shall be paid to C & Rs.1 Cr. Each to D & E. and so on. It is reemphasized that the amount from EDC Bank Account shall be spent only on EDC works and similarly, amount from Non EDC Bank Account shall be spent only for the non EDC works.

- (v) **For Non EDC Works/expenditure:** The first priority will be given for statutory payments such as salary & wages, Electricity Bills, TDS, ST/GST etc., retiral benefits of the employees, advertisement expenses, Petrol expenses (POL), maintenance of vehicles (MOV), travelling expenses enforcement expenses and other offices expenses. Thereafter, payment to the contracts/firms shall be made.
- (vi) The above priority should be maintained strictly and if in case of emergency, any out of turn payment is to be made, the proposal shall be put up to the CA

HUDA and payment same shall be made only after taking written approval of CA HUDA.

6. That the land is acquired by the Land Acquisition Officer, Urban Estate for development by Haryana Urban Development Authority for various purposes like
- a) Case 1: External Development works or
 - b) Case2: for External Development Works and Internal Development Works jointly or
 - c) Case 3: for the development of residential plots to be sold by HUDA and IDC works.

6.1 Original award:

- (i) While sending the request to CCF, Branch for issue of authorization, the ADUE office should clearly indicate whether the acquisition is exclusively for EDC (case 1) or jointly for EDC & IDC works (case 2) or for HUDA sectors & IDC works (case 3).
- (ii) Accounts Branch H.Q. while issuing the authorization should indicate the type of expenditure. In the first case, the expenditure for acquisition should be incorporated immediately after payment. In the second case expenditure is to be accounted in EDC, once the land is earmarked/ identified for EDC works by the Engineering Wing. In the third case, the expenditure is to be accounted for in the non EDC expenditure.

6.2 Enhancement:

- (i) That the landowners whose land is acquired, have a statutory right to file references under Section 18 of the Land Acquisition Act, 1894 seeking enhancement of the compensation as compared to what has been determined by the Land Acquisition Collector and paid to them at the Award stage. Notwithstanding the Government Policy of minimum floor rates, scheme of Annuity payments and the R & R Policy, the amount of compensation is often enhanced by the Courts of competent jurisdiction. Finality in this behalf is a long drawn process.
- (ii) As per procedure under vide H.Q. office letter No. CCF-ACCT-II-2007/6499-6503 dated 22.2.2007, the Zonal Administrator is competent to sanction the payment of enhanced compensation to the land owners after receipt from the proposal from the Land Acquisition Officer. That in respect of land utilized for External Development Works, the enhancement, if any announced by Courts, is to be accounted for in the EDC head.
- (iii) So far, common bank accounts were being maintained for payment of enhancement both for EDC & non EDC land payments. Now separate bank

account have been opened zone-wise for EDC and non EDC land payments as per details below:-

PNB Manimajra

Sr. No.	Name of Office	A/C No. for	
		EDC Expenditure	Non EDC Expenditure
1	Panchkula	1183002100027285	1183005900001316
2	Faridabad	1183002100027294	1183002100025445
3	Gurgaon	1183002100027300	1183002100025898

HDFC Bank, Chandigarh

Sr. No.	Name of Office	A/C No. for	
		EDC Expenditure	Non EDC Expenditure
1	Hisar	50200025009930	50100166818621
2	Rohtak	50200025011772	50100155768089

- (iv) While submitting the request of RTGS to PNB bank for payment in the account of beneficiary, the Zonal Administrator/LAO shall ensure that the proper bank account number is mentioned from which payment is to be made to the beneficiary. This is to ensure that EDC Bank Account is used only for expenditure on EDC land enhancement payments and similarly, amount from Non EDC Bank Account is spent only for the non EDC land enhancement payments.


**Chief Accounts Officer,
 For Chief Administrator,
 HUDA, Panchkula.**

CC:-

1. GM(IT) HUDA, HQ Panchkula with the request to upload the above instructions on HUDA website under policy - Finance Wing-Instructions.

2. All the superintendent engineer, HUDA in the state.

Annexure-I

PNB Manimajra

Sr. No.	Name of Zonal Administrator	A/C No. for	
		EDC Expenditure	Non EDC Expenditure
A	Faridabad		
1	Div I-Faridabad	1183002100027319	1183002100025463
2	Div II-Faridabad	1183002100027328	1183002100025472
3	Div III-Faridabad	1183002100027337	1183002100025481
4	Div Palwal	1183002100027346	1183002100026028
5	Div Faridabad-Elect.	1183002100027355	1183002100026295
6	Div Faridabad-Hort.	1183002100027364	1183002100026301
B	Gurgaon		
7	Div I Gurgaon	1183002100027373	1183002100025922
8	Div II Gurgaon	1183002100027382	1183002100025931
9	Div III Gurgaon	1183002100027391	1183002100025940
10	Div IV Gurgaon	1183002100027407	1183002100025959
11	Div V Gurgaon	1183002100027416	1183002100025968
12	Div VI Gurgaon	1183002100027425	1183002100025977
13	Div Rewari	1183002100027434	1183002100026019
14	Div Gurgaon-Elect	1183002100027443	1183002100025995
15	Div Gurgaon-Hort.	1183002100027452	1183002100025986
C	Panchkula		
16	Div Ambala	1183002100027461	1183002100025843
17	Div Karnal	1183002100027470	1183002100025630
18	Div I Panchkula	1183002100027489	1183002100025816
19	Div II Panchkula	1183002100027498	1183002100025825
20	Div Panchkula-WTP Projects	1183002100027504	1183002100026134
21	Div Panchkula -Elect.	1183002100027513	1183002100025870
22	Div PkI-Hort.	1183002100027522	1183002100025889

HDFC Bank, Sector-17, Chandigarh

A	Hisar	EDC Expenditure	Non EDC Expenditure
1	Div I Hisar	50200025010026	50100143164243
2	Div II Hisar	50200025010170	50100141439906
3	Div Hissar-Elect.	50200025009781	50100142388240
4	Div Hissar-Hort	50200025009943	50100072604330
B	Rohtak		
5	Div Bahadurgarh	50200025011348	50100141439872

6	Div I Rohtak	50200025011667	501001414300931
7	Div II Rohtak	50200025010384	50100153215281
8	Div Panipat	50200025009982	50100141440028
9	Div RGEC, Sonapat	50200025010193	50100141440195
10	Div Sonapat	50200025009831	50100141440054
11	Div Rohtak-Elect.	50200025010167	50100141439922
12	Div Rohtak-Hort.	50200025010141	50100141442188