



क.रा.वी.नि.

E.S.I.C.

मुख्यालय/HEADQUARTER

कर्मचारी राज्य बीमा निगम

(श्रम एवं रोजगार मंत्रालय भारत सरकार)

EMPLOYEES' STATE INSURANCE
CORPORATION

(Ministry of Labour & Employment, Govt. of
India)



सत्यमेव जयते

पंचदीप भवन] सीआईजी मार्ग] नई दिल्ली-110002
Panchdeep Bhawan, CIG Marg, New
Delhi- 110002

Phone: 011-23215489, VOIP: 10011074

Email: fa1-hq@esic.nic.in

Website: www.esic.nic.in / www.esic.in

No. F-12/14/1/2024-25/A/cs-I

Dated: 10/02/2025

To

Director (Fin)/ Joint Director (Fin)/ Deputy Director (Fin)/ Assistant Director (Fin) of
all Regional/Sub-Regional Offices/ESIC Hospitals/Director(Medical)Delhi/ DM
NOIDA/NTA/ESIMCH/ Dy Director (Fin), Accounts-III, Hqrs.

SUBJECT: Closing of Annual Accounts for the Financial year 2024-25.

Madam/ Sir,

In pursuance of Rule 35 of E.S.I. (Central) Rules, 1950, the Revenue Accounts of the E.S.I. Corporation for the financial year ending 31st March 2025 and Balance Sheet as on 31st March 2025 is to be prepared by 31st May 2025. It is, therefore necessary to ensure that the Revenue Accounts of the Corporation is finalized in time. In order to ensure that the Revenue Accounts of the Corporation for the financial year 2024-25 is prepared within timelines, the instructions describing the procedure to be followed for the preparation/submission of accounts of March (Provisional) 2025 and March (Final) 2025 are being circulated.

1. DATE OF SUBMISSION OF MARCH (Provisional) ACCOUNTS: Monthly Accounts of March (Provisional) 2025 should be submitted *by 11th April, 2025 (Friday)* through e-mail on email id fa1-hq@esic.nic.in followed by signed hard copy of abridged accounts. The monthly accounts for March 2025 should be regarded as the final accounts for the year 2024-25 for all intents and purposes barring a few adjustments that may have to be included necessarily in the Accounts for March (Final). Every endeavor should, therefore, be made to speed up adjustments by prompt and timely action to obtain required particulars and vouchers etc. wherever necessary. *While submitting accounts, the accounting unit must mention the name of DDF/ADF, email id, VoIP No., Telephone No. and Mobile No. etc.*

2. **DATE & MODE OF SUBMISSION OF MARCH (FINAL) 2025 ACCOUNTS:** March (Final) Accounts 2025 be submitted by **21st April 2025 (Monday)** through e-mail along with **signed hard copy of complete accounts along-with all annexures.** A check list to be submitted along with the March (Final) Accounts is given in **Annexure-A.** **This may invariably be enclosed along with March (Final) Accounts duly signed & stamped by the head of Finance and Accounts of the Accounting Unit.** Further, each and every pages of the hard copy also be certified by head of Finance & Accounts and may be dispatched through Speed Post so as to reach the this office latest by **28th April 2025** on following address: -

**VINOD KUMAR,
ASSISTANT DIRECTOR, FINANCE & ACCOUNTS -I,
ROOM NO. 407, ESIC, HQRS. OFFICE,
PANCHDEEP BHAWAN, NEW DELHI-110002**

All the instructions/circulars regarding closure of Annual Account 2024-25 will be posted on ESIC website/sent through e-mail, hence it is requested to check ESIC website /email on regular basis.

3.SCRUTINY OF ACCOUNTS: Monthly accounts of March (Provisional) 2025/ March (Final) 2025 should be thoroughly checked keeping in view the instructions issued from time to time and proper classification of income and expenditure to be done accordingly. All efforts should be made to ensure the following:

(a) The expenditure should be 100% reconciled with records of Regional Administration/Hospital Administration.

(b) There should be no obvious errors like “Minus Balances in receipts and expenditure. Such balances should be examined in detail and rectification entries should be passed before sending accounts to Hqrs.

(c) **There should be no expenditure without budget grant or heavy excesses. In case they do appear, full justification should be recorded in “Footnotes”.**

(d) **There should be no “Negative balance under Debt and Deposit heads and Loans and Advances.** All efforts must be made to clear the negative balances already appearing in the accounts by accounting. All the pending suspense slips of transferred in/ out employees must be accounted and reconciled with the records.

(e) The accounts should be free from all mathematical mistakes.

(f) It is to be ensured that monthly accounts/March (Final) accounts are prepared on the basis of paid/adjustment vouchers only and payments booked in the monthly accounts must be supported by paid/adjustment vouchers and other subsidiary ledgers.

(g) It is to be ensured that all the Provisions/Liabilities like PDB/DB/EBRF/Depreciations/Salary & Other payables are to be created in the accounts of March (Final) only. All these adjustments/ other entries are to be done in March (F) 2025 only.

(h) Expenditure under all accounts heads must be tallied with respective subsidiary/personal ledgers.

(i) It should be ensured that personal ledger in respect of all third parties including general ledger must be maintained at Accounting Unit Level as per Accounting Manual of ESIC and produced to Audit as and when demanded.

(j) Any unusual increase/decrease/divergent trend with reference to previous years in any head of expenditure should be thoroughly examined and explanation be submitted as attachment along-with March (F) Accounts of 2024-25.

4. PROVISION FOR PDB, DB & ESIC Covid-19 Relief Scheme: Efforts shall be made to communicate the figures of capitalized value of “Permanent Disablement Benefits”, “Dependents Benefit” and “ESIC Covid-19 Relief Scheme before 21.04.2025 by mail or posting the same on ESIC Website. In case the same is not communicated till 21st April, 2025, the Accounts for March (Final), 2025 should be closed without incorporating these details and sent on due date. In that case, the action for incorporating these figures in the Regional /Sub-Regional Offices accounts will be taken care by Hqrs. Office and intimation thereof will be sent to accounting units. However, **Accounting units must ensure to transfer the actual payment made during the year to the corresponding Reserve Funds. Liability/Provision of PDB, DB and ESIC Covid-19 Relief Scheme for the month of March’ 2025 or earlier month should NOT be made under “Cash Benefit Payable” or any other liabilities heads.**

5. PROVISION FOR EMPLOYEES BENEFIT RESERVE FUND (EBRF): Provision for EBRF - Pension, Gratuity, Leave Encashment and Pensioners Medical Scheme (PMS) will be made **by Hqrs.** Accounting units shall **NOT** calculate and make any **provision** against these heads. However, all the accounting units are required to transfer the actual payment made under these heads to respective Reserve Funds.

6. PROVISION FOR EXPENDITURE:

(a) Provision for liabilities is to made as follows: -

Sl.	Liability	Head	Basis of Provision
I	Salary Payable	203080100000001	<p>Net Salary (Gross salary – deductions) is to be created in March (Final) Accounts.</p> <p>In addition, liability may also be created for settlement bills such as LTC, TA on tour, TA on Transfer etc. related to employees are pending up to 31st March 2025.</p> <p>Liability against the salary of contractual employees' like SR, JR etc. should be created on the basis of previous months' salary, if bill has not received till 31.03.2025.</p> <p>Further, creation of liability for Dearness Allowance for the month of January to March 2024 will also be created, if such order is announced by Central Government on or before 31.03.2025.</p>
II	Rent Payable	203080100000002	Liability against rent of hired building on the basis of Rent Due up to 31.03.2025.
III	Telephone bill Payable	203080100000003	On the basis of bills received but not paid up to 31.03.2025.
IV	Electricity Bill Payable	203080100000004	On the basis of bills received but not paid up to 31.03.2025.
V	Bills payable to Super Specialties Hospital	203080100000005	Payable to Tie-up-Hospital – Bills received and accepted by competent authority/ CFA in UTIITSL module by 21 st April (Treatment completed/ Patient discharged up to 31 st March) will be provided for according to clarification issued vide letter No. F-14/12/1/2020-21 A/Cs-I dated 30.03.2021.
VI	Suppliers bill payables	203080100000006	Payable to Suppliers- Bills received and verified up-to 15 th April to the satisfaction as per purchase order / contract / agreement etc. for supplies done up to 31 st March 2025 will be provided for.
VII	Other payables	203080100000007	As per existing practices liability for Bonus of all the eligible employees for the year 2024-25. Liability for bonus for the FY 2023-24 may not be cleared as bonus for the FY 2023-24 is not approved by Establishment Branch III, Hqrs. Office till date .
VIII	On Account Payable to State Govt.	203080100000008	This is to be done at Hqrs level.
IX	Cash Benefit Payable	203080100000009	Medical Certificates / Claim of Insured Persons received for cash benefit such as Sickness benefit / Temporary Disablement Benefit/ Maternity Benefit etc. for which certificate/claim received but payment not made by last day of financial year i.e. 31 st March 2025. This will NOT include PDB, DB & ESIC COVID-19 Relief Scheme as separate Reserve Funds exists for the same.
X	Bills Payables to Service providers	203080100000010	Payable to service provider: Bills received and verified up-to 15 th April 2025 to the satisfaction as per purchase order / contract / agreement etc. Services completed/ provided up to 31 st March 2025 will be provided for.

Complete details in respect of Liabilities created shall be maintained by the accounting units in prescribed format for submission to the audit and discharging the same in next financial

year positively in **Annexure 'B'**. Liabilities created under these heads up to financial year ended 2023-24 must be verified and cleared before making fresh provision as on 31.03.2025.

Previous years liabilities from the financial year 2012-13 to 2023-24 are to be scrutinized in detail and excess liabilities, if any, for these financial years is to be adjusted in current year liabilities i.e. 2024-25.

(b) It is also observed that some of the accounting units while creating liability in ERP module choose “**Payable Heads**” in receipts and in payments side. This is wrong accounting practice. While creating liability “**Expenditure Head**” to be selected in payment side and “**Payable Head**” in receipt side.

(c) PLB liability is to be discharged with utmost care. Liabilities created for Bonus for the Financial year 2023-24 may not be discharged as bonus for the FY 2023-24 is not approved by Establishment Branch III, Hqrs. Office till date. Excess liability created, if any, must be observed in F.Y. 2024-25, creating less liability to that effect. Bonus liability for 2024-25 is to be created in March (Final) 2025 under the head of “Other Payable”.

7. PROVISION OF LIABILITIES IN ERP- ERP system has been enabled for making provision for liabilities. Cash Balance in ERP Cash book is not required for making provision. For example, salary for the month of March, 2025 is to be processed in March, 2025 after creating Payment Vouchers (PV). While creating PV, a check box –“**Book Under Liability**” will appear. Once this check box is clicked, various liability head will appear under the drop-down menu Account Type. Select the appropriate option and liability will be created in the ERP.

8. EXPENDITURE ON SUPER SPECIALTIES TREATMENT (401021100000003): Proper classification of expenditure is extremely necessary between **Expenditure on Super Specialties Treatment (401021100000003)** and **Charges for Investigations (401010204000003)**. The head **Charges for Investigations (401010204000003)** is meant for the expenditure on investigation other than the purposes as explained in Medical Division letter no. V-24/11/10/2004-Med.I dated 23/07/2008. Expenditure for investigation, as enumerated in the above Medical Division letter, is to be booked in **Expenditure on Super Specialties Treatment (401021100000003)**. Expenditures of SST and Secondary care treatment should be classified carefully.

Expenditure under this head must be booked very carefully. Any amount paid on behalf of State Govt. must **NOT** be booked under this head.

9. ADJUSTMENT OF ADVANCES FOR ANNUAL REPAIR/ SPECIAL REPAIR: (a) A huge amount is outstanding for adjustment of advances against R&M and Special Repair. The details of outstanding advances under these heads have already been provided to all the concerned accounting units. Special efforts should be taken for adjustment and accounting thereof in the accounts of March (Provisional)/March (Final) 2025. While booking expenditure in ARM and SRM, due attention is required, as amount booked in SRM is transferred to Depreciation Reserve Fund. It should be ensured that **Special Repair & Maintenance charges incurred during the year** for Hospital and Dispensaries (202020100000003)/Medical Education Building (202110100000003)/Office Building & Staff Quarters (202010100000003) is transferred to respective fund by (-) entry in both receipt and payment side. It is also requested to send the details of outstanding advances as on 31.03.2025 under the different heads as per the attached annexure.

(b) Reconciliation of TDS, TDS on GST, Security Deposit, EMD, Unclassified Receipt, Miscellaneous advances, NPS, Pension payments must be done with monthly accounts and other relevant records.

10. DEPRECIATION: Rate of depreciation is enclosed at (Annexure- C). **Depreciation on Fixed Assets is to be calculated on STRAIGHT LINE METHOD** by the concerned branch as per the rate prescribed in attached annexure **on PRO RATA BASIS**. Accounting for depreciation should be done carefully. It should be ensured that total value of all the individual assets under different heads valued less than Rs.5000/- (Code 103010100000009 to 103010100000015) should be equal to **Depreciation - On All Assets (Unit Cost Less than Rs. 5000/-)** (Code- 401021300000010, 401010307000010, or 402040100000012 for Hospital, Medical Education and RO/SRO/Hqrs/NTA respectively). **While making provision for depreciation, it should be ensured that Depreciation must be calculated on only those opening assets which are not fully depreciated as well as assets purchased during the year.** The consolidated amount of Depreciation will be booked in Depreciation Reserve Fund Account of other Assets (Plant & Machinery, Furniture and Vehicles 202030100000001) in Receipt Side. Statement of Assets, additions and deduction therein during the year and Depreciation charged thereon should be submitted in *Annexure 'D'*.

11. CASH AND BANK BALANCE: All the accounting units must ensure that Cash & Bank Balance has been cross verified with cash book and physical verification of cash

in hand with RO/SRO/Hospital, DMD and B.O. has been done and also submit a statement of closing balance as per cash book and bank statement along-with other details as prescribed in **Annexure- E**. This statement shall also include detail of all the branch offices/DCBOs in the case of RO and SRO. **Total of Closing Balance as per cash book should tally with closing balance of Cash with Bank of March (Final) 2025 accounts.** While submitting accounts, it must be ensured that accounting of all bank accounts has been done. These bank accounts include, Account No. I, II, DCBO, BO, HDC, Fee Collection Accounts and any other account maintained under the jurisdiction of accounting unit.

12. Closing Balance Certificate: All accounting units must obtain closing balance certificate duly signed by concerned Bank Manager in respect of all Bank Account maintained by the unit and other Offices under their jurisdiction. A copy of the certificate must be enclosed with March (Final) Accounts 2024-25.

13. INTEREST ACCRUED BUT NOT DUE : Interest is being credited by the Bank to the saving account on quarterly basis, accordingly Interest for the March quarter will be credited to account in March itself, so there is no need to make provision for Interest Accrued but Not Due. Interest received in all accounts such as Account No.1, Account No.-2, HDC Improvement Account, HDC R&M Account etc. must be taken into cash book in the month of March itself and should be booked as "Other Interest" in the monthly account of March 2025.

14. PREPAID EXPENSES: Prepaid Expenses are those expenses which are paid for more than one accounting year. For Example-Insurance premium paid on 1st January for one year will pertain to two FYs - three months to first year and rest nine months to next year. This nine-month payment is considered as pre-paid expenses and stand as current assets as on 31st March. In such case actual expenditure for current FY (for 3 months) will be booked in actual head of expenditure on pro-rata basis. Balance amount will be booked in account head prepaid Expense. Next year balance amount in prepaid expenses will be credited and actual head of expenditure will be debited.

15. BANK RECONCILIATION STATEMENT: It is to be ensured that bank statement up to 31 March 2025 of all bank accounts must be obtained from bank on first working day of April 2025 and Bank Reconciliation Statement as on 31st March, 2025 should be prepared and scrutinized by 05.04.2025. Time barred cheques, bank charges, interest and

other items appearing in BRS should be accounted for, after proper scrutiny and as per existing instructions. Further Accounting units are also advised to obtain **pension scroll** from bank regularly and reconcile the scroll with their records and the expenditure be booked in the cash book to avoid any adverse comment from C&AG. *A certificate to this effect that all the pension scrolls have been obtained from Bank and have been taken into the Cash Book must be given.*

16. ON ACCOUNT PAYMENT: Reconciliation of “On Account Payment” shall be issued separately **from** Hqrs. Office (A/cs-IX Branch). Provision for 10% balance payments to State Govt will be made by this office for the FY 2024-25. Further, if any payment is made in current financial year towards full & final payment for the period from 2012-13 to 2023-24, the same is to be booked under “**On Account Payable**”, and if the said amount is more than the provision made for that financial year for which full and final payments relates, the amount to the tune of provision should be booked under “**On Account Payable**” and balance should be booked under past year expenditure, and for full and final payment related to the period prior to Financial Year 2012-13, entire amount will be booked under the head : “**Past Year Expenditure**”. Details of On Accounts Payment to State Government/State Societies should be submitted in **Annexure -F**.

17. CLASSIFICATION OF EXPENDITURE BETWEEN HOSPITAL AND MEDICAL EDUCATION: Hospital accounting units where Medical Education (PG/UG/Nursing) is also attached are required to classify expenditure very carefully between Hospital and Medical Education. Format of monthly accounts provides separate heads for **Medical Treatment care & Maternity facilities** (expenses incurred by the corporation in Model Hospital / ODC / Other Hospital (4010102) and **Establishment of Medical Colleges and Related Expenditure (4010103)**

All such unit must segregate expenditure in these heads properly. Any misclassification done in monthly accounts from April '24 to February '25 should be corrected in March ' 2025 by transfer entries.

18. CLASSIFICATION OF EXPENDITURE BETWEEN REGIONAL OFFICES/SUB-REGIONAL OFFICES AND DCBOs: As we are aware that various DCBOs has become functional in ESIC. To ensure smooth operations, medicines are being supplied by surrounding ESIC’s hospitals. Guidelines for booking of expenditures of DCBOs has already been issued by this office vide letter no. F-12/14/1/2017-18 A/cs-1 dated

23/08/2019. It is clear that all the incomes and expenditures in respect of DCBOs will be incorporated in the monthly account of respective RO/SRO under which jurisdiction DCBO falls. ROs/SROs will classify expenditure between RO/SRO and DCBO carefully and submit consolidated monthly accounts of income & expenditure of RO/SRO as well as DCBO.

19. EXCHANGE ACCOUNT AND SUSPENSE SLIP: A huge amount is lying un-reconciled in the Exchange Account. All accounting units are required to respond to suspense slip issued to them. Further, accounting unit issuing the suspense slip should also ensure to get the response from the unit on which suspense slip was issued. Hence, *it is necessary for accounting unit to prepare a statement of suspense slip issued and responded during the year 2024-25 in Annexure-G. The format of this statement shall be, Sl. No, Suspense slip No, Date, issued to accounting unit, amount, nature of transaction. This is to be prepared year wise. Similar statement shall be prepared for suspense slip responded also. Further, ESIC's Hospitals are also providing medicines and other items to DCBO, so it should be ensured by the hospital units that all the expenditures have been transferred to DCBOs through suspense slip under intimation to concerned RO/SRO and RO/SRO must incorporate suspense slip in their accounts after due confirmation from DCBO.*

20. PRIOR PERIOD ITEMS: Instructions relating to Prior Period items, both income and expenditure, have already been issued. Detail of each and every item booked in these heads must be provided in **Annexure-H**.

21. GPF RECEIPT & PAYMENT: It is observed that in certain cases balances under respective heads in GPF Receipt & Payment schedule sent to Account VIII does not match with figures reflected in monthly accounts. GPF Receipt and Payment must be reconciled with the GPF Schedule and any deviation between GPF Schedule & Monthly accounts must be corrected.

22. CASH REMITTANCES: All the Accounting units should ensure that the cash remittances must be tallied with HQRS figures. Efforts must be made to match the account of all the remittances in the cash book of field units in the same month to avoid huge pendency in reconciliation. Hospital accounting units are also required to reconcile fund received from and remitted to Hqrs and accounting thereof.

Further, All the Accounting Unit should ensure that as and when any amount booked under the head "Remittance", the same may be reconciled and the details of the amount and reason for the entry may also be submitted to Hqrs. Office.

23. FUND RECEIVED FROM HEADQUARTERS AND TRANSFERRED TO BRANCH OFFICES: -All Regional Office and Sub-Regional Office are required to

reconcile the amount received from and remitted to Hqrs. Further amount remitted by RO/SRO to branch office/ SMC office and their accounting in the books of RO/SRO and Branch Office shall also be reconciled. It must be ensured that cash remittances are accounted for in toto.

24. RESPONDING ITEMS-DEPOSIT IN ACCOUNT NO. 1 CENTRAL: It is observed that some of the accounting units are creating CV/PV/JV under this head which is highly objectionable. This head should not be operated in any case without consultation of Hqrs. **Figures booked in monthly accounts of April 2024 to March 2025 must be matched with figure of GL View in ERP.**

25. CONTRIBUTION RECEIVABLE: The accounting entry of contribution receivable for the month of March, 2025 will be done by Hqrs office.

26. Donation/Grant-in-Aid: Any donation or grant received by accounting units should be booked under the proper head and all the related documents in this regard will be submitted to this office along-with hard copy of Monthly accounts of March(Final) 2025.

27. Physical Verification of fixed assets: Physical verification of Fixed Assets are to be done as per Rule 213 of GFR 2017 but while conducting certification audit of the Annual Accounts of ESIC, CAG has observed that some of the accounting units are not conducting physical verification of fixed assets in respect of all the units within their jurisdiction and some assets are not properly incorporated in Fixed Asset Register (Dead-stock Register). **Register of Fixed Assets should be maintained as per form 22 of GFR [Rule 211 of GFR 2017 (ii) (a)].** Physical verification of all fixed assets under jurisdiction of accounting unit should be done annually and it must be ensured that all such assets purchased and accepted must be incorporated in the Dead-stock register invariably. *Certificate of physical verification of fixed assets will be submitted to this office in the prescribed format at Annexure 'I'. Physical verification of Library books should also be done as per Rule 215 of GFR 2017.*

28. Physical Verification of closing inventories: As you are aware, Annual Stock Verification of Stores and monthly verification of inventories are essential exercises as per Rule 213(2) of GFR 2017 and certificate of such verification is an essential component of the monthly account of March (Final) or closing accounts. Procedure for verification is explained in Rule 213(3) of GFR 2017. All Accounting Units should account for closing inventories very

carefully after physical verification of stock/inventories. Physical stock verification of all inventories should be done as on 31.03.2025 and detail of closing stock of inventories shall be forwarded to Accounts Branch by 5th April 2025. Director (Medical), Delhi / Noida will ensure submission of head wise value of closing inventory at Dispensaries as on 31.03.2025 and head of Finance & Account will ensure proper accounting thereof. **In this regard, circular issued by this office vide F. No. F/12/12/1/2015-16/A/Cs-I dated 07/11/2016 on "Inventory Accounting" should be followed in toto. Certificate of Physical Verification of Inventory as on 31 March 2025 should be submitted to the Hqrs. Office along-with accounts of March (Final) 2025.**

29. Gain/Loss on Asset: - Gain/Loss on Asset Disposal should be accounted in the books of account as per accounting standard. While booking gain/loss of assets, accumulated depreciation and insurance claim received, if any, must be accounted properly. Disposed assets should also be reduced from Dead Stock Register as well as books of account.

30. ESIC Covid-19 Relief Scheme: All the accounting units are required to take up the matter with concerned State Govt. for the settlement of Covid-19 expenditure done on behalf of State Govt. so far and adjustment entry should be made in accounts accordingly.

31. Other Receivable: All the Accounting Unit should ensure that as and when expenditure amount booked under the head "Other receivable", the details of the amount and reason for the entry may also be submitted to Hqrs. Office.

32. Compliance of Audit observation: During certification Audit of Annual Accounts of ESIC for the FY 2023-24, the C&AG has observed a few short comings for which necessary rectification entry needs to be passed in current financial years but necessary adjustment entries have not been passed so far by some accounting units. So concerned accounting units are required to be passed the necessary rectification entry in the current financial year in order to meet with the assurances given by the ESIC.

All the accounting units are, therefore, requested to adhere to all the instructions and prescribed dates for preparation and submission of March (Provisional)/March (Final) 2025.

All the accounting units are also advised to seek co-operation of Regional Director/Medical Superintendents/Dean to meet the requirement of extra man power for completion of the accounts in time. All the Head of the Accounting Units are also requested not to divert/transfer any staff/officers involved in preparation of monthly account till 31/05/2025.

Hindi version will follow.

Yours faithfully,



(Akshay Gupta)
Deputy Director

Encl: As above

Copy forwarded for information and necessary action to:

1. Insurance Commissioner, NTA, New Delhi.
2. Additional Commissioner/Regional Director, All Regional Office.
3. Director I/c /Joint Director I/c/Deputy Director I/c of All Sub-Regional Offices,
4. Medical Superintendent, All ESIC Hospitals,
5. Director (Medical)Delhi
6. Dean, ESIMCH, Gulbarga/Faridabad/KK Nagar/ Rohini/ Sanathnagar/ Joka/ Alwar/ Bihta.
7. DD(F), F&A-II, F&A-III, F&A-V, F&A-VII, F&A-VIII, F&A-IX
8. Dy Director (PR), for uploading the letter on website.



(Akshay Gupta)
Deputy Director

Annexure-A (Referred in SI No.2)

CHECK LIST FOR SUBMISSION OF MARCH (FINAL), 2025 ACCOUNTS

NAME OF THE ACCOUNTING UNIT:

DATE OF SUBMISSION:

Sl. No.	Particulars	Relevant para of Annual Closing letter	Verified- Yes / No
1	Provision for PDB / DB/ESIC Covid-19 relief Scheme – Amount is matching with Hqrs figure.	Para. -4	
2	Provision for PDB / DB/ESIC Covid-19 relief Scheme -Actual payment made during the year has been transferred to Reserve fund.	Para- 4	
3	Provision for Pension/Gratuity/Leave Encashment (on retirement)/ PMS- Actual Payment transferred to Reserve Fund	Para 5	
4	Provision for Expenditure- Provision is made as per Accounting Policy and for all known liabilities ANNEXURE B	Para 6	
5	Special Repair & Maintenance- Actual payment made during the year has been transferred to Reserve fund.	Para 9	
6	Depreciation- calculation checked and found correct as per amount booked in Depreciation Head in Payment Side and Depreciation Reserve Fund (202030100000001) head in Receipt Side. Annexure C & Annexure D	Para 10	
7	Cash & Bank balance has been checked with cash book for RO/SRO and also ensured that physical verification of cash in hand with B.O. has been done.	Para 11	
8	Statement of Cash balance and Bank Balance as per Bank Statement in Annexure-E	Para 11	
9	Interest received in all types of account has been taken into cash book and booked as “Other Interest” in monthly account and Prepaid expenditure is properly classified.	Para 12	
10	Pension scroll has been obtained and accounted for in Cash Book	Para 15	
11	On Account Payment: amount booked in different heads is exactly as per instruction of Finance and Accounts Division. - Annexure F	Para 16	
12	Statement of Suspense slip- in Annexure-G	Para 19	
13	Statement of Prior Period Item (Annexure H)	Para 20	
14	Progressive Figure of GPF in March (Final) 2025 is tallying with GPF Schedule sent to Accounts-VIII Branch of Hqrs.	Para 21	
15	Certificate for physical verification of Fixed Assets: - Annexure I	Para 27	
16	Certificate for physical verification of inventories	Para 28	
17	Compliance of Audit observation by C&AG (if any)	Para 32	

This to certify that March (Final), 2025 accounts have been thoroughly verified and statement above is correct.

Signature of AD (F)/DD (F)/ JD(F)/ Director(F)

Annexure B

Details of Outstanding Liabilities of Supplier bills payable as on 31th March 2025

Sr. No.	Account Code	Name of Party	Bill Reference	Nature of Expense	Date of Work Completion	Date of Receipt of Bill	Amount (Rs.)	Provision to be made

Details of Outstanding Liabilities of Service Providers as on 31th March 2025

Sr. No.	Account Code	Name of Party	Bill Reference	Nature of Expense	Date of Work Completion	Date of Receipt of Bill	Amount (Rs.)	Provision to be made

DETAILS OF OUTSTANDING LIABILITIES IN RESPECT OF SALARIES and BONUS etc. AS ON 31 MARCH 2025

Sl. No.	A/c Code	Particulars	Amount (Rs.)

Signature of AD(F)/DD(F)/JD(F)/ Director(F)

ANNEXURE-C (Referred in SI No. 10)

Rate of Depreciation

S. No.	Nature of assets ↓	Rate of Depreciation	
		Useful Life	Converted into %
1	Buildings [NESD]		
	A Buildings (other than factory buildings) RCC Frame Structure	60	1.67
	B Buildings (Other than factory building) other than RCC Frame Structure	30	3.33
	C Factory buildings	30	3.33
	D Fences, wells tube wells	5	20
	E Others (including temporary structure)	3	33.33
2	II. Bridges, culverts, bunders, etc. [NESD]	30	3.33
3	Roads [NESD]		
	A CARPETED ROADS		
	I CARPETED ROADS-RCC	10	10
	II CARPETED ROADS-OTHER THAN RCC	5	20
	B Non-carpeted roads	3	33.33
4	Plant and Machinery		
	I General rate applicable to plant and machinery not covered under special plant and machinery		
	A Plant and Machinery other than continuous process plant not covered under specific industries	15	6.67
	B continuous process plant for which no special rate has been prescribed under (ii) below [NESD]	8	12.5
	II Special Plant and Machinery		
	A Plant and Machinery related to production and exhibition of Motion Picture Films		
	1. Cinematograph films—Machinery used in the production and exhibition of cinematograph films, recording and reproducing equipments, developing machines, printing	13	7.69

	machines, editing machines, synchronizers and studio lights except bulbs		
	2. Projecting equipment for exhibition of films	13	7.69
B	Plant and Machinery used in glass manufacturing		
	1. Plant and Machinery except direct fire glass melting furnaces—Recuperative and regenerative glass melting furnaces	13	7.69
	2. Plant and Machinery except direct fire glass melting furnaces—Moulds [NESD]	8	12.5
	3. Float Glass Melting Furnaces [NESD]	10	10
C	Plant and Machinery used in mines and quarries—Portable underground machinery and earth moving machinery used in open cast mining [NESD]	8	12.5
D	Plant and Machinery used in Telecommunications [NESD]		
	1. Towers	18	5.56
	2. Telecom transceivers, switching centres, transmission and other network equipment	13	7.69
	3. Telecom-Ducts, Cables and optical fibre	18	5.56
	4. Satellites	18	5.56
E	Plant and Machinery used in exploration, production and refining oil and gas [NESD]		
	1. Refineries	25	4
	2. Oil and gas assets (including wells), processing plant and facilities	25	4
	3. Petrochemical Plant	25	4
	4. Storage tanks and related equipment	25	4
	5. Pipelines 30	30	3.33
	6. Drilling Rig	30	3.33
	7. Field operations (above ground) Portable boilers, drilling tools, well-head tanks, etc	8	12.5
	8. Loggers	8	12.5
F	Plant and Machinery used in generation, transmission and distribution of power [NESD]		
	1. Thermal/ Gas/ Combined Cycle Power Generation Plant	40	2.5

	2. Hydro Power Generation Plant	40	2.5
	3. Nuclear Power Generation Plant	40	2.5
	4. Transmission lines, cables and other network assets	40	2.5
	5. Wind Power Generation Plant	22	4.55
	6. Electric Distribution Plant	35	2.86
	7. Gas Storage and Distribution Plant	30	3.33
	8. Water Distribution Plant including pipelines	30	3.33
G	Plant and Machinery used in manufacture of steel		
	1. Sinter Plant	20	5
	2. Blast Furnace	20	5
	3. Coke ovens	20	5
	4. Rolling mill in steel plant	20	5
	5. Basic oxygen Furnace Converter	25	4
H	Plant and Machinery used in manufacture of non-ferrous metals		
	1. Metal pot line [NESD]	40	2.5
	2. Bauxite crushing and grinding section [NESD]	40	2.5
	3. Digester Section [NESD]	40	2.5
	4. Turbine [NESD]	40	2.5
	5. Equipments for Calcination [NESD]	40	2.5
	6. Copper Smelter [NESD]	40	2.5
	7. Roll Grinder	40	2.5
	8. Soaking Pit	30	3.33
	9. Annealing Furnace	30	3.33
	10. Rolling Mills	30	3.33
	11. Equipments for Scalping, Slitting, etc. [NESD]	30	3.33
	12. Surface Miner, Ripper Dozer, etc., used in mines	25	4
	13. Copper refining plant [NESD]	25	4
I	Plant and Machinery used in medical and surgical operations [NESD]		

		1. Electrical Machinery, X-ray and electrotherapeutic apparatus and accessories thereto, medical, diagnostic equipment, namely, Cat-scan, Ultrasound Machines, ECG Monitors, etc.	13	7.69
		2. Other equipment	15	6.67
	J	Plant and Machinery used in manufacture of pharmaceuticals and chemicals [NESD]		
		1. Reactors	20	5
		2. Distillation Columns	20	5
		3. Drying equipment/Centrifuges and Decanters	20	5
		4. Vessel/storage tanks	20	5
	K	Plant and Machinery used in civil construction		
		1. Concreting, Crushing, Piling Equipment and Road Making Equipment	12	8.33
		2. Heavy Lift Equipment—		
		Cranes with capacity of more than 100 tons	20	5
		Cranes with capacity of less than 100 tons	15	6.67
		3. Transmission line, Tunneling Equipments [NESD]	10	10
		4. Earth-moving Equipments	9	11.11
		5. Others including Material Handling /Pipeline/Welding Equipments [NESD]	12	8.33
	L	Plant and Machinery used in salt works [NESD]	15	6.67
5		Furniture and fittings [NESD]		
	A	General furniture and fittings	10	10
		(ii) Furniture and fittings used in hotels, restaurants and boarding houses, schools, colleges and other educational institutions, libraries; welfare centres; meeting halls, cinema houses; theatres and circuses; and furniture and fittings let out on hire for use on the occasion of marriages and similar functions	8	12.5
6		Motor Vehicles [NESD]		
		1. Motor cycles, scooters and other mopeds	10	10
		2. Motor buses, motor lorries, motor cars and motor taxies used in a business of running them on hire	6	16.67

		3. Motor buses, motor lorries and motor cars other than those used in a business of running them on hire	8	12.5
		4. Motor tractors, harvesting combines and heavy vehicles	8	12.5
		5. Electrically operated vehicles including battery powered or fuel cell powered vehicles	8	12.5
7		Ships [NESD]		
	A	Ocean-going ships		
		(i) Bulk Carriers and liner vessels	25	4
		(ii) Crude tankers, product carriers and easy chemical carriers with or without conventional tank coatings.	20	5
		(iii) Chemicals and Acid Carriers:		
		(a) With Stainless steel tanks	25	4
		(b) With other tanks	20	5
		(iv) Liquefied gas carriers	30	3.33
		(v) Conventional large passenger vessels which are used for cruise purpose also	30	3.33
		(vi) Coastal service ships of all categories	30	3.33
		(vii) Offshore supply and support vessels	20	5
		(viii) Catamarans and other high speed passenger for ships or boats	20	5
		(ix) Drill ships	25	4
		(x) Hovercrafts	15	6.67
		(xi) Fishing vessels with wooden hull	10	10
		(xii) Dredgers, tugs, barges, survey launches and other similar ships used mainly for dredging purposes	14	7.14
	B	Vessels ordinarily operating on inland waters—		
		(i) Speed boats	13	7.69
		(ii) Other vessels	28	3.57
8		Aircrafts or Helicopters [NESD]	20	5
9		Railways sidings, locomotives, rolling stocks, tramways and railways used by concerns, excluding railway concerns [NESD]		

10		Ropeway structures [NESD]	15	6.67
11		Office equipment [NESD] /BOOKS	5	20
12		Computers and data processing units [NESD]		
		(i) Servers and networks	6	16.67
		(ii) End user devices, such as, desktops, laptops, etc.	3	33.33
13		Laboratory equipment [NESD]		
		(i) General laboratory equipment	10	10
		(ii) Laboratory equipments used in educational institutions	5	20
14		Electrical Installations and Equipment [NESD]	10	10
15		Hydraulic works, pipelines and sluices [NESD]	15	6.67

Notes:—

1. "Factory buildings" does not include offices, godowns, staff quarters.
2. Where, during any financial year, any addition has been made to any asset, or where any asset has been sold, discarded, demolished or destroyed, the depreciation on such assets shall be calculated on a pro rata basis from the date of such addition or, as the case may be, up to the date on which such asset has been sold, discarded, demolished or destroyed.
3. The following information shall also be disclosed in the accounts, namely: —
 - (i) Depreciation methods used; and
 - (ii) The useful lives of the assets for computing depreciation, if they are different from the life specified in the Schedule.
4. Useful life specified in Part C of the Schedule is for whole of the asset. Where cost of a part of the asset is significant to total cost of the asset and useful life of that part is different from the useful life of the remaining asset, useful life of that significant part shall be determined separately.
5. Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value. Ordinarily, the residual value of an asset is often insignificant but it should generally be not more than 5% of the original cost of the asset.
6. The useful lives of assets working on shift basis have been specified in the Schedule based on their single shift working. Except for assets in respect of which no extra shift depreciation is permitted (indicated by NESD in Part C above), if an asset is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.
7. From the date this Schedule comes into effect, the carrying amount of the asset as on that date—
 - (a) Shall be depreciated over the remaining useful life of the asset as per this Schedule;
 - (b) After retaining the residual value, shall be recognized in the opening balance of retained earnings where the remaining useful life of an asset is nil.
8. "Continuous process plant" means a plant which is required and designed to operate

ANNEXURE- D (Referred in Sl. No.10)

Schedule of Fixed Assets

	DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK
		Cost valuation As at beginning of the year (Opening Balance)	Additions during the year	Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year (Opening Balance)	Depreciation charged on assets other than current financial year	Depreciation charged on the assets purchased during the year	On Deductions During the year	Total up to year end	As at the current year-end
		1	2	3	4=(1+2-3)	5	6	7	8	9=(5+6+7-8)	10=(4-9)
	FIXED ASSETS:										
A	LAND:										
	a) Freehold										
	b) Leasehold										
B	BUILDINGS:										
	a) Office Building & Staff Qtrs										
	b) Hospitals & Dispensaries										
	c) Ownership Flats/Premises										
	d) Jointly owned with State Gove (ESIC Share)										
	e) Superstructures on Land not belonging to the entity										
C	PLANTS MACHINERY & EQUIPMENTS										
D	VEHICLES										
E	FURNITURE, FIXTURES,										
F	OFFICE EQUIPMENT										
G	COMPUTER/PERIPHERALS										
H	ELECTRIC INSTALLATIONS										
I	LIBRARY BOOKS										
J	TUBEWELLS & W. SUPPLY										
K	OTHER FIXED ASSETS										
L	ASSETS COST LESS THAN 5000										
M	ASSET IN OBS @ Rs.1										
	TOTAL										

Signature of AD(F)DD(F)/JD(F)/Director(F)

Joint Director (F)/Deputy Director (F) must ensure that “DEPRECIATION ON FIXED ASSETS SHOULD BE CHARGED ON STRAIGHT LINE METHODS” and Proportionate depreciation has charged on the assets Capitalized/purchased during the current year assuming residual value to be NIL.

1. Cost valuation as at beginning of the year (Opening Balance) should reflect the total value of assets purchased by the accounting units from 1.4.2012 to 31.3.2024. Opening Balance of Assets (col. 1) should always be tallied with closing balance of Assets (col. 4) of last year.
2. Additions during the year should reflect the value of assets purchased during the financial year 2024-25 by the accounting unit. This figure should be duly certified with your monthly accounts.
3. Deductions during the year should reflect the actual cost value of assets sold/physically obsoleted during the financial year 2024-25 by the accounting unit. This figure should be duly certified with your monthly accounts.
4. Cost/ valuation at the year-end should reflect the total value of assets as on 31.03.2025.
5. As at beginning of the year (Opening Balance) should reflect the total amount of depreciation charged on the assets by the accounting units from 01.04.2012 to 31.03.2024 .Opening Balance of Depreciation (col. 5) should always be tallied with closing balance of Depreciation (col. 9) of last year.
6. Depreciation charged on assets other than current financial year reflects the amount of depreciation charged on the assets which were purchased during the previous financial years i.e. from 01.04.2012 to 31.03.2024 but not yet fully depreciated.
7. Depreciation charged on the assets purchased during the year reflects the amount of depreciation charged on the assets purchased during the financial year 2024-25.
8. On Deductions during the year reflects the amount of total depreciation charged on assets during the previous financial years i.e. from 01.04.2012 to 31.03.2024 which is SOLD/declared obsolete (Assets which can't be sold for eg. Broken mirror etc.) in current financial year.
The total amount shown at Sl. No. 6,7 & 8 should be tallied with your monthly accounts.
9. Total up to year end reflects the total amount of depreciation charged on the assets up to 31.3.2025.
10. As at the current year-end reflects the net cost value of assets. This column SHOULD NOT contain negative figure.

ANNEXURE- E (Referred in Sl. No. 11)

STATEMENT OF BANK BALANCE AS ON 31ST MARCH' 2025

I. Bank Accounts details

S. No.	Name of RO/SRO/Hospitals/Medical College	Name of BO/DCBO	Account Type*	Location (Name of the Bank Branch & Address)	Saving/ Current/ other (Pl specify)	Bank Account No	IFSC code	Nature of the transactions (Collection/ Expenditure etc.)	Whether Operative / Dormant	Cash Balance as on 31.03.2025 as per cash book	Bank Balance as on 31.03.2025 as per bank statement	Bank certificate of the bank balance obtained or not (Yes/No)	BRS prepared or not (Yes/No)
A	B	C	D	E	F	G	H	I	J	K	L	M	N
1													
2													
3													
4													

* **Account Type**-Account NO.-1/Account No.-2/HDC Improvement Account/ HDC R&M Account/ fee collection account/Any other Account (specify)

II. Investments (Bonds/Fixed/Term Deposits)

S. No	Issuing Authority/Bank Name	Bond/FDR No.	Bond/FDR Investment Date	Invested Amount	Account Number	Maturity Date	Remark

It is certified that this office does not have any other bank account and investment except bank accounts and investments mentioned above.

Signature of AD(F)DD(F)/JD(F)/Director(F)

Note: -

- i) Separate statement should be submitted for all types of account such as Account No.-1/Account No.-2/HDC Improvement Account/ HDC R&M Account/ Any other Account (If any).
- ii) Accounting Units having more BO's may add Row as per their requirement.
- iii) Total amount shown in column K above should be tallied with closing Balance of cash with bank (Payment Side) shown in March Final Accounts

ANNEXURE- F (Referred in Sl. No.16)

STATEMENT OF ON ACCOUNT PAYMENT

Sl. No.	Quarterly Payments	Payment Released to State Government for On Account Payment	Payment Released to State Level societies	Remarks
1	1 st Half yearly			
2	2 nd Half yearly			
3	Full & Final payments*			
4	Revolving Fund			
5	Any other payments, if any			
6	Total			

*Division of full & final payments made from 10% provisions of “On Account Payment” for past years

Financial Year	Paid out of provisions (booked in “on account Payable”)	Excess over provision payment if any (booked in “Past Year Expenditure”)	Total
2012-13			
2013-14			
2014-15			
2015-16			
2016-17			
2017-18			
2018-19			
2019-20			
2020-21			
2021-22			
2022-23			
2023-24			
Total			

Signature of AD(F)/DD(F)/JD(F)/ Director(F)

STATEMENT OF SUSPENSE SLIP ISSUED AND RESPONDED DURING THE FINANCIAL YEAR 2024-25

(A) ORIGINATING ITEMS:

ORIGINATED	ISSUED TO	AMOUNT	REFERENCE DATE	NO./	BOTH HEADS OF ACCOUNTS IN WHICH AMOUNT HAS BOOKED
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

(B) RESPONDING ITEMS:

RESPONDED	ISSUED TO	AMOUNT	REFERENCE DATE	NO./	BOTH HEADS OF ACCOUNTS IN WHICH AMOUNT HAS BOOKED
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Signature of AD(F)/DD(F)/JD(F)/ Director(F)

Note- Accounting Units having more transaction may add Row as per their convenience.

ANNEXURE- H (Referred in Sl. No. 20)

STATEMENT OF PRIOR PERIOD ITEMS

RECEIPT SIDE		
PRIOR PERIOD INCOME (307010100000001)		
	PARTICULARS	AMOUNT (RS.)
1		
2		
3		
4		
5		
TOTAL		
PAYMENT SIDE		
PRIOR PERIOD EXPENDITURE		
(402060100000001/401010214000001/401010308000001)		
	PARTICULARS	AMOUNT (RS.)
1		
2		
3		
4		
5		
6		
7		
TOTAL		

* 402060100000001
** 401010214000001
*** 401010308000001

RO/SRO
HOSPITAL
MED. EDU PROJECT

Signature of AD(F)/DD(F)/JD(F)/ Director(F)

CERTIFICATE OF PHYSICAL VERIFICATION OF ASSETS

(Referred in Sl. No.27)

Sl. No.	FIXED ASSETS:	Assets physically verified as on 31 March 2025 (Yes / No)
1	PLANTS MACHINERY & EQUIPMENTS	
2	VEHICLES	
3	FURNITURE, FIXTURES,	
4	OFFICE EQUIPMENT	
5	COMPUTER/PERIPHERALS	
6	ELECTRIC INSTALLATIONS	
7	LIBRARY BOOKS	
8	OTHER FIXED ASSETS -MEDICAL EDUCATION	
	<u>TOTAL</u>	

It is to certify that assets mentioned above from Serial No. 1 to 8 have been physically verified with the Register of fixed assets/dead stock as on 31.03.2025 in respect of all offices/branches comes under the jurisdiction of (name of the RO/SRO/Hospital/Medical College) and found in order.

Signature of AD(F)/DD(F)/JD(F)/ Director(F)