



कर्मचारी राज्य बीमा निगम
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)
EMPLOYEES' STATE INSURANCE CORPORATION
(Ministry of Labour & Employment, Govt. of India)



मुख्यालय/HEADQUARTERS
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F-16/13/All India Budget/2024-E-VI

MEMORANDUM

Subject:	Preparation of Revised Budget Estimates 2024-2025 and Budget Estimates 2025-2026 - Administrative Expenses – reg.
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The work relating to the preparation of the Budget Estimate 2025-2026 and Revised Budget Estimates for 2024-2025 of the Corporation has fallen due. In this connection, A.C. & R.Ds./R.Ds./J.Ds(I/C)/D.Ds(I/C)/Director(M)Delhi/Noida etc. may please refer to the procedure laid down vide this office memorandum No.F-16/13/83.E.II dated 05/03/84 and F-16/13/87.E.II dated 23/07/87, and are requested to please start the work immediately if not already done. The proposal of Budget Estimates 2025-2026 and Revised Budget Estimates 2024-2025 are to be forwarded in the format (**enclosed ANNEXURE-‘A’ & ‘B’**) was also forwarded by Hqrs. office vide circular No. F-16/13/14-EVI dated 17.9.2014 and No. F-13/15/2/2004/A/c-I dated 29.9.2014. (*Both the circulars are also available in the website of ESIC-Hqrs under Instructions / Circulars / Orders at S.No. 622/2014 and 661/2014 respectively*). **The recommendations of 7th Central Pay Commission as adopted by Hqrs. office from time to time are to be taken into consideration while preparing Revised Budget Estimates 2024-2025 and Budget Estimates 2025-2026.**

Soft copy of the budget in Excel format is required to be sent by mail (estt6-hq@esic.nic.in). The hard copy of the budget proposal will be considered only when the soft copy of the budget in the above format is sent by mail.

The points are given below for guidance for preparation of Budget Estimates before submitting the same to Hqrs. office :

1. Instead of preparing the nominal roll for each employee the estimates of pay may be calculated for each category of posts in the proforma given in Annexure-I (as enclosed with this office memorandum No.F-16/13/84-E.II dated 05/03/84). The information required for this purpose will be: -
 - (i) Number of employees in position as on 31st July of the year for which revised budget estimates are being considered.
 - (ii) Average monthly rate of increment (this is given in Annexure-III enclosed with the office memorandum No.F-16/13/87.E.II (B) dated 23/07/87).
 - (iii) Total pay for July (this is readily available in the region).
2. In regard to new posts/the posts likely to be filled in during the remaining part of the year, the proforma in Annexure II (enclosed with this office memorandum No.F-16/13/83.E.II (B) dated 05/03/84) shall be adopted. This proforma contains: -

- (i) Number of posts likely to be filled up;
 - (ii) Average pay per month category-wise; and
 - (iii) Number of months for which the new post(s) are likely to remain filled up.
 - (iv) The provision of pay and allowances of additional staff on account of implementation of scheme for which the provisional approval of principal officers is not possible on account of shortage of time should be made on the basis of the extension of the scheme approved by P&D Cell at Hqrs. Office and in such cases where provision of a post(s) is made without prior approval of Hqrs. office full justification should be given in the forwarding letter.
3. In regard to Other Administrative expenses, a schedule in support of the provision under each sub-head specifying the basis of calculation may invariably be attached with estimates. For example, if provision is suggested under the head "Steel Almirah", the schedule should show the number of Almirahs required according to yardstick, the number in stock, the balance number required, the purchase price, incidental charges and total amount provided. The supporting schedule should be exhaustive so as to capable of independent check and verification. The forms incorporated in the Manual of Audit and Accounts Vol.II complete the requirements relating to above.
 4. **It is once again reminded that no provision for 'Printing of Health Passbook' shall be included under the object "Printing & Stationery", but shall be operated from object Head – "Medical Health Insurance/DCBO" in Major Head – "Medical Benefits".**
 5. **It is also seen that certain regions are paying rent of the dispensaries running under rented premises in their region out of the object Head-'Rent, Rates & Taxes' under Major Head-'C-OTHER ADMINISTRATIVE EXPENSES' Since, payment of rent of dispensary /hospital/DCBO is Medical Benefit Expenditure and to be booked as Medical Benefit Expenditure as per instruction issued vide F.No.V-13/14/38/08-Med.I/ESIC dated July6, 2006 in object Head-"Rent, Hired and Taxes for Hospital & Disp." in Major Head-"Medical Benefits". So, no funds/budget can be included under 'Rent, Rates & Taxes' under Major Head- 'C-OTHER ADMINISTRATIVE EXPENSES' for rent for dispensaries.**
 6. While preparing the estimates INCLUDING THOSE UNDER "ADVANCE" **instructions contained in chapter XXI of the Manual of Audit and Accounts Vol.I may please be followed carefully.**
 7. A statement showing the details of additional staff for which provision is made in the estimates on account of further implementation/increases in work load should also be sent as an Annexure to the Explanatory notes indicating inter-alia the provision made therefore, as under:-

(i)	DETAILS OF ADDITIONAL POSTS (OFFICE-WISE)		DATE FROM WHICH PROVISION IS MADE	
	A. SUPERINTENDENCE		B. FIELD WORK	
	2024-25	2025-26	2024-25	2025-26
	<u>OFFICER</u>			
	Pay			
	Allowance			

CLASS III STAFF

Pay

Allowance

CLASS IV STAFF

Pay

Allowance

TOTAL PAY AND ALLOWANCE

The provision of pay and allowances in respect of additional staff is not to be included with the budget provision of existing staff but it should be shown separately.

(Details to be given under sub-head of allowances also. The Accounts Officers/Deputy Accounts Officers should also please check these thoroughly and offer their comments.)

8. **As has been decided that the salary expenses of Ministerial & Officers posted from Administrative side at DCBO shall be booked under the object Head “Medical Health Insurance/DCBO” in Major Head –“Medical Benefits”. Therefore, the budget provision for the salary of Ministerial & Officers posted at DCBO from Administrative side shall be excluded from the salary of officials posted in other field offices of the region under the object Head-“B-Field Work” and be shown separately as given in Annexure-‘A’.**
9. The head of accounts may be taken in correct serial order in accordance with the third addition of List of Major and Minor Heads of accounts issued recently and all heads/sub-heads must be provided in the estimates, even if the information is ‘NIL’ under some heads. **For clarity Head of Accounts are attached as ANNEXURE ‘A’ & ‘B’ that should be strictly adhered to while sending the proposal to this office.**
The supporting schedules for Pay and Allowances need not be sent with the estimates to Hqrs. Office.
10. Heads and figures typed in single space create much confusion. **As such it is requested that the figures of estimates may be got typed in double space.**
11. So far as the Revised Budget Estimates under “Administrative Expenses” for the current Financial Year concerned, the Regional Director etc. should please ascertain the Actual upto the end of July 2024 (4 months) from the Accounts Branch and fresh estimates should be prepared for the period from 1st August 2024 to 31st March 2025.
12. Estimates of receipts for the year 2024-2025 and 2025-2026 under the following heads should be sent to this office.

Advance of Pay on transfer	Abolished in 7 th pay commission.
Advance of TA on transfer	
Advance of TA on tour	
Advance for purchase of motor conveyance	Abolished in 7 th pay commission.
Computer Advance	

Advance for purchase of other conveyance	Abolished in 7 th pay commission.
House Building advance	
Miscellaneous	Abolished in 7 th pay commission.

The following statement alongwith the other supporting schedules are invariably to be sent to Hqrs. Office with the Budget material in r/o Administrative Expenditure.

- i) Statements' showing the additional staff to be sanctioned on account of further implementation/increased workload and separate pay and allowances in r/o each category.
- ii) Statement showing the sanctioned strength of each cadre under A-Superintendence and B-Field work as on 1/4/2022, 1/4/2023 and likely to be as on 1/4/2024.
- iii) Statement regarding actual payments of Pension and Gratuity under the Head Pension Reserve Fund.
- iv) Statement showing receipts under various Heads mentioned in para 10 above.

Attention is also invited to para 419 of Manual of Audit and Accounts Vol. I and it is once again emphasized that R.Ds./J/D/DD(I/c) etc. may please ensure that the two copies of the estimates under Administrative Expenses and Advances etc. are furnished by them to their J.D.(F) / D.D.(F) by the **25th August, 2024** positively and the date of **5th September 2024** for submission to Hqrs. Office be strictly adhered to by Regional Accounts Officer.

The receipt of this memorandum may please be acknowledged.


(AMRESH KUMAR JHA)
ASST. DIRECTOR(E-VI)

For Insurance Commissioner(P&A)

To

1. Insurance Commissioner, NTA, Dwarka, Delhi.
2. All Regional Directors, Regional Office, ESI Corporation.
3. All Directors/ Jt. Directors (I/C)/DD(I/C), SRO, ESIC.
4. All Dean/Med. Supdts./Dir.(M), ESI Hospitals/ESI Model Hospitals **(FOR ADVANCE BUDGET - ANNEXURE-B).**
5. WCM, Hqrs. Office for uploading on the ESIC website

ANNEXURE-A

	HEAD OF ACCOUNT	ACTUALS UPTO JULY, 2024	ESTIMATES FOR NEXT 8 MONTHS	BUDGET ESTIMATES 2024-2025	REVISED ESTIMATES 2024-2025	BUDGET ESTIMATES FOR 2025-2026
		1.	2.	3.	4.	5.
		(RUPEES IN LAKHS)				
A.	<u>ESTABLISHMENT EXPENSES (A SUPDTT)</u>					
i)	Officers' (Pay, Allowances & Honoraria)					
ii)	Bonus					
iii)	Contractual Employees					
i)	Ministerial (Pay, Allowances & Honoraria)					
ii)	Bonus					
iii)	Contractual Employees					
i)	Group D (Pay, Allowances & Honoraria)					
ii)	Bonus					
iii)	Contractual Employees					
	TOTAL (A. SUPDTT.) (i):					
B.	<u>ESTABLISHMENT EXPENSES (B-FIELD WORK)</u>					
i)	Officers' (Pay, Allowances & Honoraria)					
ii)	Bonus					
iii)	Contractual Employees					
i)	Ministerial (Pay, Allowances & Honoraria)					
ii)	Bonus					
iii)	Contractual Employees					
i)	Group D (Pay, Allowances & Honoraria)					
ii)	Bonus					
iii)	Contractual Employees					
	TOTAL B-FIELD WORK (ii):					
C.	<u>COMMON EXPENSES FOR A-SUPDTT. & B-FIELD WORK - OFFICERS / STAFF</u>					
a)	Staff Welfare Expenses					
b)	Leave Salary & Pension Contribution					
c)	Compassionate Grants					
d)	PF Deposit Linked Insurance Scheme					
e)	<u>EXPENSES ON EMPLOYEE BENEFITS</u>					
	i) Pension					
	ii) Gratuity					
	iii) Leave Encashment					
	iv) Pensioners' Medical Scheme					

ANNEXURE-A

	HEAD OF ACCOUNT	ACTUALS UPTO JULY, 2024	ESTIMATES FOR NEXT 8 MONTHS	BUDGET ESTIMATES 2024-2025	REVISED ESTIMATES 2024-2025	BUDGET ESTIMATES FOR 2025-2026
		1.	2.	3.	4.	5.
		(RUPEES IN LAKHS)				
	v) ESIC SHARE OF NEW PENSION SCHEME					
f)	ESIC SHARE OF GSLIS					
	TOTAL COMMON EXPENSES (iii):					
D.	<u>C-OTHER ADMINISTRATIVE EXPENSES</u>					
1.	Electricity and Power					
2.	Water Charges					
3.	Insurance					
4.	Rent, Rates and Taxes					
5.	Vehicles, Running and Maintenance (including Hire Charges)					
6.	Postage, Telephone and Communication Charges					
7.	Printing and Stationary					
8.	Travelling and Conveyance Expenses					
	a) Corporation / Standing Committee / Regional Board / Local Committee					
	b) Others (ESIC Employees)					
9.	Expenses on Seminar / Workshops					
10.	Subscription Expenses - periodicals					
11.	Audit Fees					
12.	a) Legal Charges					
	b) Expenses on payment of award under legal dispute					
13.	Insurance Courts					
14.	Contribution to ISSA & other International Organisations					
15.	House Keeping Expenses					
16.	Swachhata Action Plan (SAP)					
17.	Charges for maintaining bank accounts & other bank charges					
18.	Losses					
19.	Repair and Maintenance – ERP Operating Expenses & Others					
20.	Recruitment Expenses					
21.	Revenue Recovery Cell					
22.	Advertisement and Publicity					
23.	Watch & Ward					

ANNEXURE-A

	HEAD OF ACCOUNT	ACTUALS UPTO JULY, 2024	ESTIMATES FOR NEXT 8 MONTHS	BUDGET ESTIMATES 2024-2025	REVISED ESTIMATES 2024-2025	BUDGET ESTIMATES FOR 2025-2026
		1.	2.	3.	4.	5.
		(RUPEES IN LAKHS)				
24.	Training					
25.	Miscellaneous					
26.	Repair and Maintenance of Office Building & Staff Qtrs.					
27.	Consultancy Service Charges (e-tendering)					
28.	Investment Management Charges					
29.	Depreciation (Other Assets)					
II.	<u>TOTAL C-OTHER ADMINISTRATIVE EXPENSES:</u>					
	<u>CAPITAL EXPENDITURE</u>					
i)	Vehicles					
ii)	Office Equipments					
iii)	Furniture & Fixture					
iv)	Computers					
v)	Books					
vi)	Medical Education Aid					
	TOTAL CAPITAL EXPENDITURE:					
	<u>Separately for DCBO:</u>					
1.	GR. B-OFFICERS-MINISTERIAL					
	Pay (Allowance & Honorarium)					
	Bonus					
2.	GR. C-MINISTERIAL					
	Pay (Allowance & Honorarium)					
	Bonus					
	Contractual employees					
3.	GR. D-MINISTERIAL					
	Pay (Allowance & Honorarium)					
	Bonus					
	Contractual employees					
	TOTAL :					

ANNEXURE-B

HEAD OF ACCOUNT		ACTUALS UPTO JULY, 2024	ESTIMATES FOR NEXT 8 MONTHS	BUDGET ESTIMATES 2024-2025	REVISED ESTIMATES 2024-2025	BUDGET ESTIMATES FOR 2025-2026
		1.	2.	3.		4.
		(RUPEES IN LAKHS)				
ADVANCES :						
a)	PERMANENT ADVANCE:					
b)	ADVANCES TO THE EMPLOYEES OF THE CORPORATION :					
i.	ADVANCE ON PAY ON TRANSFER	ABOLISHED	ABOLISHED	ABOLISHED	ABOLISHED	ABOLISHED
ii.	ADVANCE ON T.A. ON TRANSFER					
iii.	ADVANCE ON T.A. ON TOUR					
iv.	ADVANCE FOR LTC					
v.	ADVANCE FOR PURCHASE OF MOTOR CONVEYANCE	ABOLISHED	ABOLISHED	ABOLISHED	ABOLISHED	ABOLISHED
vi.	COMPUTER ADVANCE					
vii.	ADVANCE FOR PURCHASE OF OTHER CONVEYANCE	ABOLISHED	ABOLISHED	ABOLISHED	ABOLISHED	ABOLISHED
Viii.	HOUSE BUILDING ADVANCE (H.B.A.)					
ix.	MISCELLANEOUS ADVANCE (Festival, Flood & Fan advances)	Though abolished in 7 th CPC. However, in the last F.Y. 20-21 Rs.10,000/- interest free Festival Advance was allowed as per GOI Order. However, no proposal for the current FY from the GOI side is received so far.				
TOTAL (b):						
TOTAL (a) + (b) :						