



कर्मचारी राज्य बीमा निगम  
Employees' State Insurance Corporation

**Manual of  
Audit & Accounts  
Vol.-II (Forms & Appendices)  
2023**

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**Fourth Edition**

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FOR OFFICIAL USE ONLY



कर्मचारी राज्य बीमा निगम  
Employees' State Insurance Corporation

# Manual of Audit & Accounts Vol.-II (Forms & Appendices) 2023

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**Fourth Edition**

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Issued by:  
The Director General, Employees' State Insurance Corporation, New Delhi

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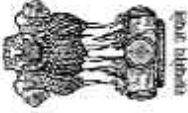


FORM NO. A-2 (Para 2.12.1)

क.श.सी.नि.  
ESIC

कर्मचारी राज्य बीमा निगम

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)

**EMPLOYEES' STATE INSURANCE CORPORATION**  
**(Ministry of Labour & Employment, Govt. of India)**

मुख्यालय/Headquarters office

पंचदीप भवन, सी. आई. जी. मार्ग, नई दिल्ली-110002

**PANCHDEEP BHAWAN,**  
**C.I.G. MARG, NEW DELHI-110002**

Book No.....

Transfer Advice.....

To

Asstt. General Manager,  
State Bank of India,  
Main Branch, New Delhi

Dear Sir,

I am to request that a sum of Rs..... (Rupees) only  
 may be transferred from the Employees' State Insurance Fund A/C No. 1 Central to your  
 Branch for credit to the Employees' State Insurance Fund A/C No. 2 .....  
 under intimation to this office.

Yours faithfully,

Dy./Jt. DIRECTOR (F)  
DIRECTOR (F)

Copy forwarded to Regional Director/Dy. Director (F).....

Dy./Jt DIRECTOR (F)



**FORM A-3 (Para 2.18.6)**

**REGISTER SHOWING THE NAMES OF DRAWING OFFICERS PLACED IN ACCOUNTS WITH BANKS AND THE LIMITATIONS ON THEIR WITHDRAWALS**

Sl. No.	Name of the Office	Full postal address of Office	Name of the branch bank with full address with which account opened	Name of the Dy. Director (F) authorized to operate on the Account without limits	Name of the Branch Office Manager	Limits on withdrawals by Branch office Managers		Reference No.	Remarks
						Daily	Monthly		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)



FORM NO. A-4 (para 2.21.2)

## STOCK REGISTER OF CHEQUE BOOKS

Sl. No.	Ref. to the requisition made to the Bank for cheques	Ref. to the Bank's letter forwarding the cheque book	Particulars of cheques received. Book No. & S. No. of cheque Form.	Date from which the cheque book brought into use	Date on which cheque book is exhausted	Initial of Dy. Director (F)	Remarks
1	2	3	4	5	6	7	8





FORM NO. A-5 (Para 3.4)

**STOCK REGISTER OF RECEIPT BOOKS**

Date	Reference No.	No. of receipt printed/received (To be entered by book)	Initials of the attesting officer	Date of Issue	To whom issued	Initials of the officer	No. and date of letter of the officer acknowledging receipt	Remarks
1	2	3	4	5	6	7	8	9



**FORM NO. A-6 (Para 3.5.2)**

**REGISTER OF CHEQUES RECEIVED AND CHALLANS ISSUED**

Sl. No.	Date of receipt of cheque/D.D./M.O./Cash	From whom received with code no., if any	Particulars of receipt	Particulars of cheques/ D.D. received (no. & date drawn bank)	Amount	Date of sending cheque/D.D./Cash to the bank with challan	Branch bank in which deposited	Date on which amount credited in the cash book with SI. No. of the entry against which credit appeared	No. and date of receipt issued, if any	Remarks as to disposal of cheque/D.D. which have been dishonoured	Remarks
1	2	3	4	5	6	7	8	9	10	11	12



FORM NO. A-7 (para 3.11.5 (i))

**REGISTER OF DUPLICATE KEYS**

Particulars of the chest	Number of keys	Officer with whom the original keys are kept	Acknowledgement	Name of the bank branch	Date of Deposit	Number and date of acknowledgement received from Bank	Date of withdrawal	Initials of Branch Office Manager	Remarks
1	2	3	4	5	6	7	8	9	10



FORM NO. A-9  
(See Paragraph 5.1.4 (b) )

### Employees State of Insurance Corporation

STOCK REGISTER OF TRANSFER ADVICE NOTES  
..... (Office)

Date	Reference No. & Date	No. of Transfer Advice Notes Printed (to be entered by books)	Date of Issue	Initials' of the officer	Date of record of counterfoils after completion	Initials' of the officer
1	2	3	4	5	6	7





FORM NO. A-10  
(See Paragraph 5.1.4(d))

## Employees State of Insurance Corporation

REGISTER OF TRANSFER ADVICE NOTES ISSUED

..... (Office)

Date	No. of Transfer Book	No. of Transfer Advice Note	Amount of Advice (Rs.)	Initials' of the officer	Transferee Account No. 2	Remarks
1	2	3	4	5	6	7



FORM NO. A-11  
(See Paragraph 5.1.5 & 5.2.1)

**Employees State of Insurance Corporation**

CASH BOOK Account No. 1/2

..... (Office)

RECEIPTS					PAYMENTS											
Date	Receipt Voucher No. / ERP RV No	From Whom Received and Particulars Name	Office (Rs.)	Bank TA. Note No. With Book No./cheque no./DD No. or Ref No with Date	Amount (Rs.)	Remarks	Date of Payments	Payment Voucher No. / ERP PV No.	To whom paid and particulars Name DDO Bill No./ Date ERP Ref No./ Invoice No./ Date	Office	Bank Cheque No./Epay No	Amount (Rs.)	Remarks			
1	2	3	4	5	6	7	8	9	10A	10B	10C	10D	11	12	13	14



FORM A-11A  
(See Paragraph 5.1.5)

## Employees State of Insurance Corporation

CASH BOOK Account No. 1/2

..... (DCBO/Branch Office)

RECEIPTS				PAYMENTS							
Date	Receipt Voucher No	From Whom Received and Particulars		Amount (Rs.)	Remarks	Date of Payments	Payment Voucher No.	To whom paid and particulars		Amount (Rs.)	Remarks
		Name	Ref. No. / cheque No. / Date					Name	Ref No. Date		
1	2	3A	3B	4	7	8	9	10A	10B	11	14



FORM NO. A-18  
(See Para 5.3.1)

**MONTHLY SUMMARY OF THE RECEIPTS AND PAYMENTS OF ACCOUNT No.1**  
OF THE Branch OFFICE ..... (DATE - WISE)

RECEIPTS				PAYMENTS			
Date	Particulars	Office Rs.	Bank Rs.	Date	Particulars	Office Rs.	Bank Rs.
<b>TOTAL</b>				<b>TOTAL</b>			





FORM NO. A-19  
(See Paragraph 5.3.5)

## Employees State of Insurance Corporation

Daily/ Monthly Summary of Receipts and payments in respect of Account No 2  
Of the branch Office/ DCBO \_\_\_\_\_ for the month of Days/ Month \_\_\_\_\_

Receipts		Payments		A/c Head	Amount (Rs.)
S No.	Particulars	A/c Head	Amount (Rs.)		
1	<b>Opening Balance</b>			1070201000000001	
	a) Cash in Hand	1080101000000001			
	b) Cash with Bank	1090201000000001		1070101000000011	
2	Cash Received From Bank	2060201000000001		1070101000000006	
3	<b>Amount Received from Other Office</b>	2060101000000006		1070101000000007	
	a) RO/SRO to BO/DCBO (Monthly Limit)				
	b) RO/SRO to BO /DCBO (Emergency Fund)	2060101000000006		4010201000000001	
	c) BO/DCBO to BO/DCBO (Imprest Received)	2060101000000007		4010201000000002	
	d) HQ Central A/C No. 1 to DCBO/BO ( New Account) (TA Note No. And Date)	2060101000000003		4010201000000003	
4	Interest Received from Bank	3020101000000004		4010201000000004	
5	Bank Charges	4020308000000001		4010201000000005	
7	Overpayment Recovered from IP	3090101000000002		4010202000000001	
6	<b>Payment Return from Bank- Payment</b>			2020601000000003	
	a) PDB	2020601000000003		2020701000000003	
	b) DB	2020701000000003		4010205000000001	
	c) All Cash Benefit Payment other than PPD/DB	2030801000000009		4010206000000001	
	d) Rent Payment	2030801000000002		4010207000000001	
	e) Telephone Bill Payment	2030801000000003		2021301000000003	
	f) Electricity Bill Payment	2030801000000004			
	h) COVID-19 Relief Scheme	2021301000000003			
	i) Other	2030801000000007		4010301000000001	
7	Others			4010301000000002	
				4010301000000003	
				4010301000000004	



	e) Other Benefits-Miscellaneous				4010301000000005
	f) Confinement Expenses				4010102120000001
5	Bank Charges				4020308000000001
6	Payment Made Under Revolving Fund To The State Govt				4010101000000003
7	Other Benefits Miscellaneous				4020103000000006
8	Miscellaneous (Including Part time sweeper Charges)				4020103000000002
9	Field Work Telephone Charges				4020103000000006
10	Field Work Electricity Charges				4020103000000005
11	Field Work Water Charges				4020306000000001
12	Filed Work Rent Charges				4020311000000001
13	Office Insurance Premium				2020801000000501
14	Pension to ESIC Employee's				2020601000000003
15	Payment Return from Bank- Payment				2020701000000003
	a) PDB				2030801000000002
	b) DB				2030801000000003
	c) All Cash Benefit Payment other than PPD/DB				2030801000000009
	d) Rent Payment				2030801000000002
	e) Telephone Bill Payment				2030801000000003
	f) Electricity Bill Payment				2030801000000004
	h) COVID-19 Relief Scheme				2021301000000003
	i) Other				2030801000000007
16	Others				
	<b>Total Expenditure</b>				
	<b>Closing Balance</b>				
					Cash in Hand 1080101000000001
					Cash with Bank 1090201000000001
	<b>Grand Total</b>				<b>Grand Total</b>

Note:- No amount will appear in receipt side like credit A/c 2, HDC account, Transfer from account no 2 etc. and similarly in payment side Transfer from account No 2 etc.



FORM A-20  
(See Paragraph 6.1)

## Employees State of Insurance Corporation

CASH BOOK- IMPREST ACCOUNTS

Office of .....

Month of \_\_\_\_\_ 20\_\_

RECEIPTS										PAYMENTS						
Date	Receipt No./ Cheque No.	Particulars	Contingencies		Miscellaneous	Total Rs.	Attention	Date	Voucher No.	Particulars	Contingencies			Miscellaneous	Total Rs.	Attention
			In recoupment of Permanent advance	Advance Amount							Out of Permanent advance	Out of Money drawn in anticipation of payment				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	



FORM NO. A-21 (Para 7.3.1)

**CERTIFICATE OF TRANSFER OF CHARGE**

Certified that we have on the fore/afternoon of this day respectively made over and received charge of the office of

Signature of Relieved Officer.  
 Designation.  
 Signature of Relieving Officer  
 Designation.

Station .....  
 Date .....

Memo, of balances for which responsibility is accepted by the *Officer* receiving Charge :-

Cash balances —  
 Account No. 1 ..... Rs.  
 Account No. 2.  
 (i) In hand ..... Rs.  
 (ii) Permanent imprest with Branch Office ..... Rs.  
 (iii) Temporary advances-  
 (a) with pay office Cashier ..... Rs.  
 (b) with Shri ..... Rs.

Permanent Imprest —		
(a) Cash in hand .....		Rs.
(b) Paid Vouchers .....		Rs.
(c) Temporary advance with Shri .....		Rs.
(d) Bill No. .... dated ..... sent to Accounts Branch for recoupment.....		Rs.
	Total	Rs

*Note:* The total amount against (a) should agree with the total amount of permanent imprest hold by the. office

Station .....  
 Date .....  
 Forwarded to .....  
 Relieved Officer  
 Relieving officer





**FORM-16 (Para 7.5.2)**

**FORM 16**

**Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source from income chargeable under the head "Salaries"**

Name and Address of the Employer		Name and Designation of the Employee	
PAN/GIR NO.	TAN	PAN/GIR NO.	Assessment YEAR
TDS Circle where Annual Return/Statement under section 206 is to be filed		PERIOD From	TO

**DETAILS OF SALARY PAID AND ANY OTHER INCOME AND TAX DEDUCTED**

	Rs	Rs	Rs	Rs
<b>1. GROSS SALARY*</b>				
2. Less. Allowance to the extent exempt under section 10				
3. <b>BALANCE (1-2)</b>				
4. <b>DEDUCTIONS :</b>				
(a) Standard deduction	Rs			
(b) Entertainment allowance	Rs			
(c) Tax on Employment	Rs			
5. <b>AGGREGATE OF 4 (a to c)</b>				
6. <b>INCOME CHARGEABLE UNDER THE HEAD SALARIES (3-5)</b>				
7. <b>ADD</b> Any other income reported by the employee				
8. <b>GROSS TOTAL INCOME (6+7)</b>				
9. <b>DEDUCTIONS UNDER CHAPTER VI-A</b>				
(a)	Rs			
(b)	Rs			
(c)	Rs			
(d)	Rs			
10. Aggregate of deductible amount under Chapter VI-A				
11. <b>TOTAL INCOME (8-10)</b>				
12. <b>TAX ON TOTAL INCOME</b>				



13. REBATE AND RELIEF UNDER CHAPTER VIII		TAX REBATE /RELIEF	
1. Under Section 88 (please specify)		QUALIFYING AMOUNT	
(a)	GROSS AMOUNT	Rs.....	
(b)		Rs.....	
(c)		Rs.....	
(d)		Rs.....	
(e)		Rs.....	
(f)	TOTAL [(a) to (e)]	Rs.....	
II. Under Section 88A (please specify)		QUALIFYING AMOUNT	
(a)	GROSS AMOUNT	Rs.....	
(b)		Rs.....	
(c)	TOTAL [(a) + (b)]	Rs.....	
III. Under section 89 (attach details)			
14. AGGREGATE OF TAX REBATES AND RELIEF AT 13 ABOVE 11(i) +11 (c) + III]			
15. TAX PAYABLE (12-14) AND SURCHARGE THEREON			Rs
16. LESS TAX DEDUCTED AT SOURCE			Rs
17. TAX PAYABLE/REFUNDABLE (15-16)			Rs

DETAILS OF TAX DEDUCTED AND DEPOSITED INTO CENTRAL GOVERNMENT ACCOUNT	
AMOUNT	NAME OF BANK AND BRANCH WHERE TAX DEPOSITED
DATE OF PAYMENT	

Certified that a sum of Rs. (in words) ..... has been deducted at source and paid to the credit of the Central Government.  
 Further certified that the above information is true and correct as per records.

Signature of the person responsible for deduction of tax Full Name .....  
 Designation.....

Place.....  
 Date.....  
 \*See sections 15 and 17 and rule 3. Furnish separate details of value of the perquisites and profits in lieu of or in addition to salary or wages.



**FORM NO. A-23  
(Para 7.5.3)**

**REGISTER OF RENT AND OTHER CHARGES**

**Standard Rent : - F. R. 45A**

Particulars of flat

Building Rs  
Other services Rs

Authority - No. and date

Name

**Standard Rent F. R. 45B**

Building Rs  
Other services Rs

Authority No. and date

Date of occupation  
Date of vacation

**Emoluments of allottees**

From Rs

Month	Arrears from last year		Assessment		Total columns 2(c) + 3(c)	Realisation		No. & date of intimation of realisation from Dy. Dir. (F)	initialled with date of Branch Officer	Balance			
	Rent	Other charges	Rent	Other charges		Rent	Other charges			Rent	Other charges	Total	
	2(a)	2(b)	3(a)	3(b)	4	5(a)	5(b)	5(c)	6	7	8(a)	8(b)	8(c)
J													



FORM NO. A-24 (Para 7.8.1)

LAST PAY CERTIFICATE

- 1. Last pay certificate of ..... of the ..... Proceeding of .....
- 2. He has been paid upto ..... at the following rates:-

Particulars of Pay & Allowances	Rate of Deductions
Pay .....	G.P.F. ....
Dearness Allowances .....	ESIC Medical Contd. ....
HRA .....	Group Ins. ....
Others .....	Others .....

- Total**
- 3. His General Provident Fund Account No/NPS/PRAN..... is maintained by Corporation.
  - 4. He made over charge of the office of ..... on the ..... Fore/Afternoon of .....
  - 5. Recoveries are to be made from the pay of the official as details on reverse. He is also entitled to draw the following.....
  - 6. He is also entitled to joining time for ..... days.
  - 7. His date of birth is .....
  - 8. The date of last increment is .....
  - 9. The details of the Income-tax recovered from him upto the date from the beginning of the current year are shown on the reverse.
  - 10. The details of Master GSLI Policy is ..... and contribution has been paid upto date.....
- No..... A/C No. of employee.....  
 Date..... IFSC Code.....  
 Bank Name.....

Drawing & Disbursement officer

- To, Shri
- Copy forwarded to
- 1. Regional Director .....
  - 2. Establishment Branch/Cash Branch .....
  - 3. Dy. Director (F) .....

**Details of recoveries/deductions**

Nature of recovery .....

Amount Rs. ....

To be recovered in .....

(As per details given in month-wise statements)

Continued...



(continued) FORM NO. A-24

**DETAILS OF DEDUCTIONS RECOVERIES**

Month	Pay	DA	HRA	CCA	CEA	Others	Total	GPF		Group Ins.	In. Tax	ESIC Med. Cont.	Advances		Total	
								Subsc.	Advance				Festival	Motor HBA		



**FORM A-26**  
(See Paragraph 8.9.1)

G.A.R.- 14 (See Rules 66(1) & 90(1) (i)  
Sub-bill No.....

**TRAVELLING ALLOWANCE BILL FOR TOUR**

**NOTE-** This bill should be prepared in duplicate/one for payment and the others as office copy  
**PART-A** (To be filled up by Government Servant)

1. Name .....
2. Designation.....
3. Pay.....
4. Headquarters.....
5. Details and purpose of journey (A) PERFORMED.....

Departure Date and Time	From 2	Arrival		Mode of travel and class of accommodation	Fare paid		Distance in Kms. For road mileage	Duration of halt		Purpose of journey
		Date and Time	To		Rs.	P.		Days	Hrs.	
1			3	5	6		7	8		9

6. Mode of journey:-

- (i) Air  
(a) Exchange voucher arranged by office  
(b) Ticket/Exchange voucher arranged by Rail
- (ii) (a) Whether travelled by Mail/Express/Ordinary train?

Yes/No

...contd.





- (b) Whether return ticket available?  
Yes/No
- (c) If available, Weather return ticket purchased? If not state reasons.  
Road  
Mode of conveyance used i.e. by Govt. transport/by taking a taxi, single seat in a bus or other public conveyance/by sharing with another Govt. servant in car belonging to him or to a third person to be.
- 7. Date of absence from place of halt on account of:-  
(a) R.H. and C.L. :-  
(b) Not being actually in camp on Sunday and holidays.
- 8. Dates on which free board and/or lodging provided by the state or any organization financed by State funds:-  
(a) Board only  
(b) Lodging only  
(c) Board and lodging
- 9. Particulars to be furnished alongwith hotel receipt etc. in cases where higher rate of D.A. is claimed for stay in hotel other establishments providing board and/or lodging at scheduled tariffs-

Period of stay	Name of the hotel	Daily rate of lodging charges	Total amount paid

10. Particulars of journey (s) for which higher class of accommodation than the one to which the Government servant is entitled was used.

...contd.



Date	Name of Places		Mode of Conveyance used	Class to which entitled	Class in which travelled	Fare of the entitled class	
	From	To				Rs.	P.
1	2	3	4	5	6	7	8

If the journey (s) by higher class accommodation has been performed with the approval of the competent authority, No and date of the sanction may be quoted.

11. Details of journey (s) performed by road between places connected by rail

Date	Name of Places		Fare paid
	From	To	
1	2	3	4

12. Amount of T.A. advance, If any drawn.

Certified that the information as given above, is true, the best of my knowledge and belief.

Date.....

Signature of the Govt. Servant.....

...contd.



**PART-B (To be filled in the Bill Section)**

1. The net entitlement on account of travelling allowance works out to Rs..... as detailed below:-
- (a) Railway/air/bus/steamer fare Rs. ....
  - (b) Road mileage for..... Kms. @ Rs..... P/Km.
  - (c) Daily allowance
- |             |      |      |       |          |
|-------------|------|------|-------|----------|
| (i) .....   | Days | @Rs. | ..... | Per day. |
| (ii) .....  | Days | @Rs. | ..... | Per day. |
| (iii) ..... |      |      |       | Per day. |
- (d) Actual expenses Rs. ....
- (e) Less amount of T.A. advance If any, drawn vide voucher No. .... Dated.....  
Rs. ....
- Net amount Rs. ....

The expenditure is debitable to

Initials of bill clerk  
Officer

Signature of Drawing and Disbursing

Countersigned

Signature of the Controlling Officer

**FORM NO. A-27 (para 8.3.1)**

Bill No. and Date

Token No. and Date

Voucher No. and Date

G.A.R. 13-(Outer [See Rule 66(1)])

Name of Office

Period of Payment

**PAY BILL****INSTRUCTIONS FOR PREPARATION OF PAY BILL**

1. A separate pay bill should be prepared for:-
  - (i) Establishment whose charges are debatable to different heads of account.
  - (ii) Group of personnel to whom salary is payable individually by cheque, and
  - (iii) Group 'D' employees.
 But the same bill may include both permanent and temporary establishment.
2. A red line should be drawn right across the sheet after each section of the establishment and under in the total of various columns shown red link.
3. The names of persons holding posts substantively should be entered in order of seniority (as measured by substantive pay drawn) and below those will be shown the posts left vacant and the person officiating in the vacancies.
4. Officiating pay should be recorded in the section of the bill appropriate to that in which the Government servant officiates and trans it pay should be recorded in the same section as to which the duty pay of the Government servant after transfer is recorded.
5. Where amounts due to undischarged pay and allowances have been refunded, the names and designations of the incumbents and also other connected details of the claim should be shown in red link the respective columns of the pay bill immediately below the entries showing details of the aggregate claim to be drawn. The net amount required for payment would then worked out. The bill No. and date in which the amount being refunded was earlier drawn should be shown in the 'Remarks' column. Refund/relating to previous financial year (s) are to be. Classified as revenue receipts of the Ministry/Department.

major head wise. The Schedule of GPF deductions should also give complete details as to the GPF Account No. GPF contributions and GPF advance recoveries separately. The Schedules of interest receipts should continue complete details of recoveries of interest on loans and advance to Government servants separately for H.B.S.A., M.G.A. advance the purchase of other motor conveyance etc. Similarly the Schedule for loans and advances deduction should show separately the deduction on account of H.B.A., M.G.A. advances, for the purchase of other motor conveyances other conveyances etc.

(ii) In support of the deductions adjustable with other Accounts Offices, the schedules giving complete details of deductions head-wise should be prepared separately for each Accounts Office concerned.

9. In the remarks column should be recorded all unusual events such as deaths, retirement, suspension permanent transfers and first appointments which find no place in the increment certificates or absentees statement.

10. The pay bill should be accompanied by a copy of the L.P.C. and absentees' statement, where necessary.

11. The following abbreviations should be used in this all the document submitted with pay bill.

Earned Leave	E.L.	HALF PAY LEAVE	H.P.L.
Leave salary	L.S.	Conveyance Allowance	C.A.
House Rent Allowance	H.R.A.	Under Suspension	S.P.
On Foreign Service	F.S.	Vacant	V A C
Last Pay Certificate	L.P.C.	Subsistence Grant	S.G.
Transit Pay	T.P.	Car Advance	M.C.A.
House Building Advance	H.B.A.	Central Gov. Empl. Ins. Scheme	C.G.E.I.S.
Postal Life Insurance	P.L.I.	Central Gov. Empl. Group Insurance Scheme	C.G.E.G.I.S.
Other Duties	O.D.	Central Government Health	C.G.H.S.





6. Arrears of pay and allowances should not be claimed in the regular pay bill. Separate pay bill should be prepared for claiming arrears.
7. The deduction of surcharge should be made at the prescribed rate.
8. The Schedules transport of deductions recoveries should be prepared

**ABSTRACT OF THE CLAIM AND OTHER PARTICULARS**

	Rs. P.	
(a) Deductions/recoveries adjustable in the books of PAO:-	Rs. P.	Classification of Expenditure (To be filled in by the D.D.O.)
021- Taxes on income other than Corporation Tax		Demand No. Major Head Group Head Minor Head Sub Head Salaries
Income Tax (Col.9) Surcharge (Col.9)		Detailed Heads
0049- Interest Receipts (Col. 15)		Salaries Col. (3 to 6)
(i) Interest on H.B.A'		Dearness Allowance (Col.7)
(ii) Interest on motor conveyance advance		
(iii) Inst. On other conveyance		
(iv)		
(v)		
080- Medical		I- GRAND TOTAL (Col.8)
CGHS Contributions (Col.10)		(a) LESS deductions/recoveries adjustable to Pay and Accounts Officer as per details in the margin (A)
083- Housing License fee (Col.11)		(b) 858- LESS deductions/recoveries adjustable to other Accounts Officers (col.24)
088- Social Security and Welfare CGEIS(Col.12)		858- Suspense Accounts.
766- Loans to Govt. servants etc. Loans terms advances (Col.13)		Pay and Accounts Office Suspense
(i) HBA		Transactions adjustable with
(ii) Advances for the purchase of Motor Car.		(i) A.G.
(iii) Advances for the purchase of other motor conveyances		(ii) P.A.O.
Short term advances (Col.14)		(iii)
(i) Any Motor		(iv)
(ii) Festival Advances		(v)
(iii) Other Advances		
(iv)		
(v)		
805- State Provident Fund. (Col. 16 & 17)		TOTAL
G.P. Fund (others)		
S P FUND (Group 'D')		
C P Fund		
		(c) Deduct-Undisbursed amount (s) (Please see-instructions No. 5)
		II. TOTAL Deductions Recoveries (Col.25).
		III. NET amount (I-II) required for payment by
		(i) Cheque for self/as detail given in the bill



(ii) Miscellaneous recoveries-(Col. 18)  
 Over payments made during the financial year (Schedule  
 incorporating details to be attached)  
 Demand draft in favour of .....  
 at.....  
 Rupees.....

A-Total (Col. 19)  
 To be used only when the amount refunded relates previous  
 financial years).

## G.A.R. 13(Inner)

S.No. of post	Section of establishment and name of incumbents	Substantive pay/officiating pay (personal pay or special pay if any, should also be shown in this column as a separate entry below substantive/officiating pay)	Leave salary	Compensatory (city)/House rent allowance	Other compensatory allowance and other charges	Dearness allowance including A.D.A.	Total amount due	Income Tax Surcharge	C.G.H.S. Contribution	License fee	C.G.E.I.S. C.G.E.G. IS.	Loan to Government servant Long-term Advances Please see Instruction No. 8(i)
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs. P	Rs. P	Rs. P	Rs. P	Rs. P	Rs. P	Rs. P	Rs. P	Rs. P	Rs. P	Rs. P





DEDUCTIONS/RECOVERIES		Deductions/recoveries adjustable by P.A.O.										Deductions/recoveries adjustable by other Accounts Offices					Remarks (Please See Instructions
		Loan to Government Servant Short term Advances (Please see Instruction 8(i))	Interest on Recoverable Loans and Advances	G.P.F./G.P.F. Contributions	G.P.F./C.P.F. advance recover	Other	Total (Col. 9 to 18)	G.P.F./C.P.F. contributions/ recoveries	P.L.I	Loans and Advances	Other recoveries	Total (Cols. 19 To 23)	Total Deductions Cols. 19 to 24)	Net amount Required for Payment.	Provident Funds/ P.L.I Fund Account No.		
14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.		



**For use in Pay and Accounts Office**

(I) Certified that the classification of both payments and recoveries have been checked and corrections made, where necessary

P.A.O.  
(So (Bill & Cash/DDO/COA)

(II) PAY Order

Cheque No. and date to be indicate after delivery

Pay Rs..... (Rupees.....)  
No..... (DDO by designation/ vide details given in the bill)  
by.....  
draft at.....  
Pay and Dy. Director (F)/FAO

Cheque/Bank

(III)

Post-Check of vouchers received from Cheque Drawing D.D.Os.

Admitted Rs.....  
Objected Rs.....  
(With brief reasons)

Post-check pre-checked vouchers of

J.A.O.

P.A.O

J.A.O.

P.A.O.



Certified that I have satisfied that

- (a) The amounts claimed in the bill are actually due to the persons concerned and the conditions attached to the payment of various allowances have been duly complied with in all cases.
- (b) The claims have been made against sanctioned posts (Details of cases, if any; where claims have been made in anticipation of sanction may be mentioned) and, wherever necessary, sanction of competent authority have been obtained as regards grant of increment, crossing of efficiency bar, fixation of pay, grant of leave, etc. and that these events have been properly noted in the related service books.
- (c) The particulars of the various deduction/recoveries have been fully noted in the attached schedules and the total shown in these schedules agree with those given in the bill.
- (d) All emoluments included in bill drawn 1 months/2 months/3 months previous to this date with the exception of those detailed in the bill, have been disbursed to the proper persons and that their acquittances have been taken and filed in my office with receipt stamps duly cancelled for every payment of excess of Rs.20.
- (e) All persons whose name are omitted from, but whose pay has been drawn in this bill have actually been employed during the month, that full details of the emoluments drawn for them working up to the total included in this bill have been duly shown in the Pay Bill Register and that the emoluments are according to the rules and orders.

Signature

Designation of Drawing Officer

Station.....  
Date.....



FORM NO. A-28 (Para 8.4.1)

**ABSENTEE STATEMENT**

Name of absentee	Actual rate of pay	Period of absence		Name	Officiating Servant (if any)		
		From	To		Substantive post	Substantive pay	Officiating pay
1	2	3	4	5	6	7	8

Dated.....

*Signature and designation of Drawing and Disbursing officer*



**FORM NO. A-29 (Para 8.4.2)**

**PERIODICAL INCREMENT CERTIFICATE**

- (1) Certified that the employees named below have earned the prescribed periodical increments from the date cited in column 6, having been the incumbent of the posts specified for not less than ..... year from the date in column 5, after deducting periods of suspension for misconduct, etc., and absence on leave without pay and in the case of those holding the posts in officiating capacity, or holding temporary posts in a substantive capacity, all kinds of leave during which they would have continued to officiate in the posts but for their going on leave, upto a maximum of four months of such leave taken at a time.
- Further certified that during the period/periods of leave on average pay taken at a time from ..... to ..... and from ..... to ..... which has/have been counted for increment in the case of officiating employee/employees named below, he/they would have officiated in the post/posts but for his/their going on leave.

2. Certified that the employees named below have earned/will earn periodical increments from the date cited, for reasons stated in the explanatory memo, attached hereto.

Name of incumbent	Whether substantive or officiating	Scale of pay of post	Present pay	Date from which present pay is drawn	Date of present increment	Future pay	Suspension for misconduct and such other absence as does not count for increments.		Leave without pay and in the case of those holding the posts in officiating capacity or holding temporary posts in a substantive capacity, all kinds of leave during which they would have continued to officiate in the posts but for their going on leave, upto a maximum of four months of such leave taken at a time.	
							From	To	From	To
1	2	3	4	5	6	7	8	9	10	11

Notes:

- When the increment claimed is the first to carry an employee over an efficiency bar columns 5, 6 & 7 should be filled up in red ink.
- The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo should be submitted in any case in which reason (2) applies.

Signature and Designation of Drawing Officer





FORM NO. A-30 (Para 8.6.1)

## SERVICE BOOK

The opening page of the service book should contain the following :

- (1) Name (in full)
- (2) Permanent Home Address (in full)
- (3) Father's name (and also husbands' name in the case of a woman employee) and residence.
- (4) Nationality (if not a citizen of India, number and date of certificate of eligibility granted by the Government of India).
- (5) If a member of Schedule Caste, Schedule Tribe, particulars of Caste/Tribe.
- (6) Date of Birth by Christian Era as nearly as can be ascertained.
- (7) Educational qualifications.
- (8) Exact height by measurement (without shoes)
- (9) Personal mark of identification.
- (10) Aadhar Number of employee
- (11) Left hand thumb and finger impressions of employee if he is not literate enough to sign his name in English, Hindi or other regional language.

Little finger  
Ring finger

Middle finger  
Fore finger

Thumb

- (12) Signature of the employee.
- (13) Signature and designation of the head of the Office or other attesting officer.

**Note 1** — The entries on this page should be renewed or re-attested at least every five years, and the signatures in lines 11 and 12 should be dated. Finger prints need not be taken afresh every five years.

**Note 2** — Against line 6, the date of birth should be stated both in figures and words and the particular document from which the date has been verified should be indicated under the dated signature of the Gazetted Officer of the Administration Branch.

Next two pages may be recorded for "Entries regarding election of pay, leave and pension rules, production of Medical Certificate of fitness etc."

The remaining folios of the service book should be divided into fifteen columns viz.:-

- (1) Name of post and Scale of pay
- (2) Whether substantive or officiating and whether permanent < n temporary\*
- (3) If officiating, state —
  - (i) substantive appointment, or
  - (ii) whether service counts for pension under Art. 371, C.S.R.
- (4) Pay in substantive post.
- (5) Additional pay or officiating.
- (6) Other emoluments falling under the term "Pay"
- (7) Date of appointment.
- (8) Signature of employee.
- (9) Signature and designation of the head of the office or other attesting officer in attestation of columns 1 to 8 .
- (10) Date of termination of appointment.





- (11) Reason of termination (such as promotion, transfer, or dismissal, etc.)
- (12) Signature of the head of the office or other attesting officer.
- (13) Nature and duration of leave taken.
- (14) Signature of the head of the office or other attesting officer.
- (15) Reference to a recorded punishment or reward given to the employee.

\*For temporary service, necessary certificate with reference to Article 370 C.S.R. should be recorded.



FORM NO. A-31 (Para 12.13)

LEAVE ACCOUNT

Name of the employee ..... Date of commencement of continuous service .....  
Copy of the office memorandum No. 16 (6)-E IV (A) 74 dated 26th November, 1975 from

Particulars of service in the calendar half year		Completed months of service in the calendar half year	E.L. credited at the beginning of half year	No. of days of other kinds of leave (B.P.L.) earned and leave carried over (E.D.L.) (Col. 5-55) credited of during the previous calendar half year.	E.L. to be deducted (1/10th of the pay and 1/16 of L. 31 - Col. 6)	Total E.L. at credit in days (Col. 4+11 - Col. 6)	Leave Taken		Length of Service		Credit of Leave		Leave					
From	To						From	To	From	To	Leave unused (in days)	Leave at credit (Col. 15+35)	From	To	From	To	Against the earning on half pay	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

Note: 1. The Earned leave due should be expressed in days  
2. When a government servant is appointed during the course of particulars calendar half year E. L. should be credited @ 2 1/2 days for each completed month and the fraction of a day will be rounded to the nearest day.  
3. The old leave account in respect of existing Govt. of existing govt. servants has to be closed and the balance as on 31st December ..... will have to be

(Contd.)



LEAVE ACCOUNT

Date of Birth..... Date of Retirement/Resignation.....

(On private affairs and on medical certificate including COMUTED LEAVE & LEAVE NOT DUE)

TAKEN			Commuted leave converted into half pay leave twice of cols. 22 & 25			Leave not due limited to 360 days in entire service			Total of leave not due (col. 29+32)	Total half pay leave taken (Col. 19+26+33)	Balance of half pay leave on return from leave (Cols. 16-34)	Other kinds of leave taken
Commutated leave on Medical certificate on full pay			On Medical Certificate			Otherwise than on Medical certificate Limited to 180 days						
From	To	No of days	From	To	No of days	From	To	No. of days	From	To	No. of days	
20	21	22	27	28	29	30	31	32	33	34	35	36
			21	24	25							

Note:

- The entries in col.6 should be in complete days. Fraction of day will be rounded to the nearest day.
- The period of extra ordinary leave should be noted in red ink.
- The entries in col. 12 & 13 should indicate only the beginning and end of completed years of service at the time of half pay leave commences. Where a Govt. Servant completes another year of service while on half pay leave the extra credit should be shown in cols. 12 to the making should additional entries and this should be taken in to account while completing col. 32.



**FORM A-33**  
**(See Paragraph 8.11.1(a))**

**ACQUITTANCE ROLL**

Acquittance Roll of Permanent (or Temporary) Establishment of the .....Pay or Travelling Allowance for the month of ..... 19.....

Item No.	Name	Designation	Net amount payable Rs.	Dated signature (with stamp where necessary) (Unpaid items to be noted as such and attested)
			<b>Total</b>	<b>Total unpaid Rs.</b> (Rupees.....)

Passed for Rs.....  
(Rupees.....)

(in words)

on the authority of Establishment/Travelling Allowance bill of .....  
for.....

Drawing Officer

Cashier

Certified that a proper acquittance has been taken in respect of each amount paid in this roll from the person entitled to receive it.



**FORM A-34**  
(See Paragraph 8.11.1(Note-2))

**REGISTER OF UNDISBURSED PAY AND ALLOWANCES, ETC.**

Serial No.	Bill No.	Net amount of the bill Rs.	Date of encashment	Total amount remaining undisbursed Rs.	Particulars of the amount shown in col.5	Dated initials of the D.D.O.	Date of Disbursement	Dated initials of the D.D.O.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)



**FORM NO. A-35 (Para 8.11.1 (Note-3) )**

**BILL REGISTER OF THE OFFICE OF .....**

Bill Number and date	Particulars of the bill	Amount of the Bill								Date of signing acknowledgement of the receipt of cheque with initials of the officer signing the bill	Date of entry in the cash book	Initials of the DDO in charge of the Cash	Date of Encashment	Date of Disbursement	Remarks
		Detailed heads of Accounts etc													
		Dearness Allowances	Compensatory Allowances	House rent and other allowances	Travelling Allowance	Other items	Gross Amount	Deductions	Net amount						
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1					3					6	8	9	10	11	12
2															





**FORM A-36**  
(see Paragraph 9.6.1) for

Register of Contingent charges of the office \_\_\_\_\_ for the Financial Year \_\_\_\_\_

Sl. No.	To Whom Paid	Bill/voucher no. & Date	ERP Bill no.	Head of allotment	Unusual Charges	Budget allotment	Monthly Total	Progressive Total	Initial with Date by concerned DA/OS/BO
1	2	3	4	5	6	7	8	9	10



FORM NO. A-37 (Para 9.7.1)

FULLY VOUCHERED CONTINGENT BILL

Bill No. ....

Office of .....	Detailed Bill of Contingent Charges for the month of ..... Head of Account	Voucher No. of for the Payment month of .....	Amount Rs.
Number of Sub- Voucher	Description of charge and number and date of authority for all charges requiring special sanction		
<b>Total</b>			

Contd.



<p>(1) I certify that the expenditure included in this bill could not, with due regard to the interest of the public service be avoided. I certify that to the best of my knowledge and belief the payments entered in this bill except items noted below, have been duly made of the parties entitled to receive them and relevant vouchers for sums above Rs. 100 are attached to this bill: credit bills (above Rs. 100 relating as soon as the amounts are paid on receipt of the amount drawn on this bill. I have, as far as possible, obtained that they cannot be used again. All work bills are annexed.</p> <p>I also certify that the amounts on account of pay and allowances of the Class IV Government servants drawn 1 month/2 month/3 month previous to this date with the exceptions of those detailed below of which the total amount has been refunded by deduction from this bill have been disbursed to the Government Servants concerned and their receipts taken.</p>	<p><b>* This certificate is required when proper store accounts of materials and stores purchase are required to be maintained.</b></p> <p><b>Appropriation for the current year.....Received payment</b></p> <p><b>Expenditure including this bill.....</b></p> <p><b>Amount of work bill annexed.....</b></p>
<p>(2) *Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.</p>	<p><b>Passed for payment of Rs. .... ( Rupees.....</b></p> <p><b>Payment by</b></p> <p><b>Cheque No.....</b></p> <p><b>Date ..... Pay and Accounts officer</b></p> <p><b>Cheque drawing D.D.O.</b></p>
<p>(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good and according to specifications, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.</p>	<p><b>Signature and Designation</b> <b>Of the Drawing officer</b></p>
<p>(4) Certified that —</p> <p>(a) The expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the schedule scale of charges for the conveyance used, and</p> <p>(b) The Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and is not granted any compensatory leave and does not and will not receive any special remuneration for the performance of the duty which necessitated the journey.</p>	<p><b>For use in Pay and Accounts office</b> <b>(Post-check)</b></p> <p><b>Admitted for Rs.....</b></p> <p><b>Objected to Rs.....</b></p> <p><b>Reason of objection .....</b></p>
<p>* (5) Certified that the monetary or quantitative limits prescribed by the Government in respect of items of Contingencies included in the bill have not been exceeded.</p>	<p><b>Jt/Sr. Accountant Jr.A.O. Pay &amp; Accounts officer</b></p>



**FORM NO. A-38 (Para 9.8.1)**

**ABSTRACT CONTINGENT BILL**

Region	Bill for contingent charges of	No. .... Month in which presented for payment to the Accounts Branch
Details of Nos. of Sub-vouchers	*Head of Account  Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction	for Voucher No. 20  Amount
	Rs.	Rs.
	Carried over	

N.B. • The Dy. Director (F) will make payments on this form as often as required; but the drawer should be careful to include in the detailed Contingent bill of a month only the amount of all abstracts encashed during that month.

To be entered by Drawing and Disbursing Officer.

Contd.....



Details of Nos. of Sub-vouchers	Detailed head of charge (with description where necessary), and quotation of authority for charges requiring special sanction.	Amount  Rs.
	Brought forward	Rs.
	Total Rupees <b>Deduct</b> — Amount disallowed by the Controlling Officer in bill No. ....dated..... for Rs. .... Net amount payable (in words)	
<p><b>NOTE</b> The Officer drawing this bill is responsible for having initialled the date of each payment in the Contingent Register. The Register is required to be sent up with bills and subvouchers for the purpose.                  Received contents.</p>		
Date Pay Rupees (	) ..... Dated Officer	Accounts  Drawing and Disbursing Officer.
Examined and entered Head Clerk		
Head of Account :-		
	Auditor	Head Clerk
		Dy. Director (F)
Objected in full pending receipt of detailed contingent bill and objected to Rs. .... on the following grounds: -		



## FORM A-40 (Para 9.9.1)

## CHEQUE DRAWN REGISTER (Branch OFFICES)

Date	Opening Balance	Expenditure anticipated	From..... To.....	Authority for cheque to be drawn		Cheque No.	Amount Rs.	Signature of Authority	Date of receipt of acknowledgement of cheque/postal receipt No.
				In favour of	Amount of Cheque Rs				
1	2	3	4		5	6	7	8	9





**FORM A-41 (Para 10.1.1)**

**EMPLOYEES' STATE INSURANCE CORPORATION**  
 .....(office)

Bill for payment of House Rent deductions made from pay bill of the staff of the Employees' State Insurance Corporation for the month of .....paid in.....

Sl. No.	Name of the employee	Quarter No.	Bill No. & Date	Amount Rs.

(Rupees.....only) Total .....Rs.

Station

Date.....

Drawing and Disbursing officer



**FORM A-43 (Para 10.1.1)**

**EMPLOYEES' STATE INSURANCE CORPORATION**  
.....(office)

Bill for payment of Provident Fund deductions made from pay bill of the staff of the Employees' State Insurance Corporation for the month of .....paid in.....

Sl. No.	Name of the employee	Basic Pay	Account Number	Amount deducted		Total Rs.
				On A/c of subscription Rs.	On A/c of advance Rs.	

(Rupees.....only) Total .....Rs.

Station

Date.....

Drawing and Disbursing officer



**FORM A-44 (Para 10.1.1)**

**EMPLOYEES' STATE INSURANCE CORPORATION**  
 .....(office)

Bill for payment of income tax deductions made from pay bill of the staff of the Employees' State Insurance Corporation for the month of .....paid in.....

Sl. No.	Name of the employee	Amount of salary Rs.	Bill No. & date	Income Tax Rs.	Surcharge Rs.	Total Rs.

(Rupees.....only) Total .....Rs.

Station

Date.....

Drawing and Disbursing officer



**FORM A-45 (Para 10.1.1)**

**EMPLOYEES' STATE INSURANCE CORPORATION**

.....(office)

Bill for payment of Advance of ..... made from pay bill of the staff of the Employees' State Insurance Corporation for the month of .....paid in.....

Sl. No.	Name of the employee	Authority	Amount deducted Rs.

(Rupees.....only) Total .....Rs.

Station

Date.....

Drawing and Disbursing officer



**FORM A-46 (Para 10.2.2)**

Bill for payment of Leave Salary contribution in respect of Govt. servants transferred on foreign service terms to the Employees' State Insurance Corporation.

.....(office)

Sl. No.	Name of the employee	Authority	Period	Rate of pay Rs.	Monthly rate at which payable Rs.	Amount payable Rs.

(Rupees.....only) Rs.....

Station

Date.....

Drawing and Disbursing officer





**FORM A-47 (Para 10.2.2)**

Bill for payment of pension contribution in respect of Govt. servants transferred on foreign service terms to the Employees' State Insurance Corporation.

.....(office)

Sl. No.	Name of the employee	Authority	Period	Monthly rate at which payable Rs.	Amount payable Rs.

(Rupees.....only) Rs.....

Station

Date.....

Drawing and Disbursing officer



**FORM A-49 (Para 10.3.a)**

**STOCK REGISTER OF EQUIPMENTS ETC.**

Name of Article.....

Purchases										Disposal																									
1	Date of purchase/ receipt	2	From whom purchased/ received	3	Bill in which charged and reference to file No. if any	4	Specification of the articles	5	Price in detail	6	Quantity	7	Dated initials of Gazetted officer	8	ESIC Nos. allotted if any	9	Date	10	To whom disposed of	11	Quantity disposed of	12	Dated initials of Branch officer	13	Why and how disposed of	14	Sale price if any	15	Date of credit of sale proceed to Corporations A/C	16	Date of original purchase	17	Original price	18	Balance Carried over [6-11]

Balance B/F



**FORM A-50 (Para 10.3.b)**

**STATIONERY / FORMS RECEIPT REGISTER**

Name of the Article .....  
Receipts.

Issues

Date of purchase/ receipt	From whom purchased/ received	Bill in which charged with reference to file No., if any	Price in detail	Quantity	Dated initials of the Branch Officer	Month of issue	Page No. of Issue Register from which posted	Quantity issued	Dated initials of the Branch Officer	Balance [ 5 - 9 ]
1	2	3	4	5	6	7	8	9	10	11

Balance B/F



**FORM A-51(Para 10.3.c)**

**STATIONARY FORMS ISSUE REGISTER**

Name of the Article.....	Date of issue	Requisition No. and date	To whom issued	Quantity issued	Dated initials of Head Clerk etc.	Page No. of the Receipt Register in which posted



**FORM A-52 (Para 10.4)**

**DISPATCH REGISTER FOR POSTAL DAK**

Sl. No. 1	Number of the Communication 2	Name/Designation of the Addressee 3	Value of Stamps Affixed 4
		Date..... Rs. P.	





**FORM A-53 (Para 10.5.1)**

Wholly owned by the Corporation  
Jointly owned by the Corporation and State Govt.

**EMPLOYEES' STATE INSURANCE CORPORATION  
REGISTER OF ALL LANDS IN THE POSSESSION OF THE EMPLOYEES' STATE INSURANCE CORPORATION**

Register No.	Name of road, irrigation, channel, town village or other area	Site or Branchit Notification Statement No. y	REFERENCE TO RECORDS OF ACQUISITION		Area	Whether on lease, if so state period of lease	Ground rent, if any payable	Total Cost	Amount actually paid by Corporation Rs.			
			Award Voucher in which compensation adjusted actually paid	Amount of in which compensation adjusted actually paid								
1	2	3	4	5	6	7	8	9	10	11	12	13

To whom paid	Cheque/ D.D.No & date and by which D.D. Region payment made	Branch on which cheque/ D.D. drawn	Treasury in which deposited cheque No. and date of deposit	Accounts in which finally adjusted & year to be specified with the Vr. No. T.E. No.	Whether legal title obtained and possession taken Date on which possession taken	Agreement & title deeds received with whom kept	Name of the State Government with which jointly owned indicating share of State Govt. and the Corporation	Reference No. & date of State Govt. communication for expenditure incurred/audited accounts sent.	How used	Signature of the Branch Officer	Remarks (as to above) document etc. of any portion)
14	15	16	17	18	19	20	21	22	23	24	25

**FORM A-54 (Para 10.5.1)**Wholly owned by the Corporation  
Jointly owned by the Corporation and State Govt.**EMPLOYEES' STATE INSURANCE CORPORATION**  
**REGISTER OF IMMOVABLE PROPERTIES OF THE EMPLOYEES' STATE INSURANCE CORPORATION**

1	Register No. with Sub-No.	2	Station and Branch	Particulars of property			Total Cost (Rs.)			Amount paid by Corporation (Rs.)			Mode of Payment		
				3(a) Description with details of every detached structure	4(b) Dimension	5*(C) Nature and description of all the different component parts of each structure	6 Year of construction or purchase of and of subsequent additions etc.	7(a) Originally (Separately for land)	8(b) Subsequent additions or reductions	9(c) Progressive total	10(a) Originally (Separately for land)	11(b) Subsequent additions or reductions	12(c) Progressive total	13 To whom paid	14 Challan No. Demand Draft No. & by which Region payment made

16	Treasury in which deposited with Challan No. & date of deposit	17 Accounts in which finally adjusted with month & Year (Vt. No./T.E. No.)	Funds from which		20 Original	21 How used at present	22 Name of the S.G. with which jointly owned indicating share of S.G. and the Corporation.	23 Faxes, if any payable	24 Ref. to State Govt. communication for expenditure incurred/ audited accounts sent.	25 Agreement & title deeds recd. and with whom kept	Record plans maintained			28 Scale	Name and designation of officer by whom & when		31 Signature of Branch officer
			18 Construction or purchased	19 Maintained							26 Material with dimensions (drawing mounted, etc. or tracing)	27 Nature of drawings, site, elevation, section etc.	29 Drawn		30 Signed		

Subsidiary structures, e.g. out houses, compound wall, well tennis courts approach roads, as distinct from the main one in the case of buildings, pumping station, tanks, pipe-line mains etc. in the case of water-supply installations, electric plant engine house, transmission lines etc. in case of electric supply schemes; main lines, sidings, turn tables, etc. in the case of railway lines, and so on. \*Walls, roofs, floor, etc. in the case of buildings, the nature of plant, sizes and length of pipes in the case of water supply schemes the construction of POSTS wires brackets etc. in the case of electric.

\*Cost to be stated separately for (i) Building proper (ii) Electric installation

(iii) Sanitary fittings.



FORM A-55

(see Paragraph 10.6.4)

**Payment to State Government towards Expenditure on Medical Benefits of Insured Persons  
(IPs) and their families**

Name of State Government/Society \_\_\_\_\_

Financial Year : \_\_\_\_\_

Sl No.	Budget Estimate			Detail of Provisional Payment (in Installment) for OAP			Detail of Provisional Payment for other			Detail of Recoveries (if any) from State Govt.	Detail of Expenditure certified by the AG/CA in Audit Certificate					Remarks	
	OAP	PIP	Others	TOTAL	1 <sup>st</sup>	2 <sup>nd</sup>	TOTAL	PIP	Others		Total	OAP	PIP	Other	TOTAL		Detail of Amount Payable OR recoverable
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18



FORM A-56  
(See paragraph 12.2)

AUDIT REGISTER OF

Name ..... Commencement of service counting for increments of the time scale of pay .....  
Efficiency bars at Rs ..... Date of ..... Increment/Birth .....  
Orders of Respecting Emoluments ..... and Rs. ....

Orders	Substance	Dates From which due				
		1	2	3	4	5
No.	Date	Rs.	Rs.	Rs.	Rs.	Rs.
	Monthly emoluments and deductions					
	Substantive pay Orig. pay Special Pay Dearness Allowance House Rent Allowance N.P.A. Others (Jobs specified) D.A. ADA HRA NPA Others (to be specified)					
		6	7	8	9	10

NOTE OF ADJUSTMENT OF LONG TERM ADVANCES

Month	Amount	Month	Amount	Month	Amount	Month	Amount	Month	Amount

(Contd)







**FORM A-57 (Para 12.2)**

Income Tax Statement in respect of Sh. .... 20.....  
 For the year 20..... 20.....

Month	Details of Salary										Deductions								
	Pay	S/Pay NPA	D.A.	CCA A.A	HRA	I.R.	T.F. Hon. etc.	Total	GPF	GPF Ref. Fund	Lic. Fee WC/SC	ESIC Med. Rec.	Society	Conv. Adv.	HBA	GSL LIS	Misc. Recov.	Income Tax	Net paid
March																			
April																			
May																			
June																			
July																			
August																			
Sept.																			
Oct.																			
Nov																			
Dec.																			
Jan.																			
Feb.																			
Art.																			
Art.																			
Art.																			
Art.																			
<b>TOTAL</b>																			



**FORM A-58 (Para 12.6.2)**

**PAY SLIP**

OFFICE OF THE  
 No. .... the  
 ..... is informed that under order No. .... dated ..... he is entitled to draw pay and allowances at the monthly rates shown below from .....

**DETAILS OF CALCULATION**

Substantive pay .....	TOTAL .....
Officiating pay .....	
Special pay .....	
D.A. ....	
Add.DA. ....	
HRA .....	
CCA .....	
NPA .....	
Others .....	

The Scale of pay is ..... increment accrues on ..... every year and in the absence of instructions to the contrary, this may be drawn till the stage\* ..... is reached.

(Signature).....  
 (Designation).....

Note 1— It is particularly requested that this slip may be attached to the first pay bill drawn at these rates and that No .....may be entered as the audit number at the top of every bill.

Note 2— Deductions of fund subscriptions and recoveries of dues as noted in the last pay certificate should be effected unless otherwise stated. Here state the stage at which a pause or efficiency bar operates.

No. ....  
 Copy forwarded to  
 (i) .....  
 (ii) .....  
 For information.

(Signature).....  
 (Designation).....



**FORM A-59 (Para 12.22.8)**

**EMPLOYEES' STATE INSURANCE CORPORATION**

Register of deductions from bills other than those creditable to the heads of account of the ESIC

Nature of Deduction.....

DEDUCTION MADE (Rs.) / Month

S.No.	Bill No.	Name of official	DEDUCTION MADE (Rs.) / Month															
			March	April	May	June	July	August	September	October	November	December	January	February				
<b>TOTAL</b>																		



FORM A-60 (Para 12.15.1)

No. of Posts (12)

Scale Register of Officers

Present on duty in	Audit No.	April		May		June		and so on upto March
		Whole month	Part of month Date from and to	Whole month	Part of month Date from and to	Whole month	Part of month Date from and to	
Names of Incumbents		Serial numbers connecting periods forming the same chain	Remarks	Serial numbers connecting periods forming the same chain	Remarks	Serial numbers connecting periods forming the same chain	Remarks	Whole month and so on for each month upto March
Permanent								
1—A ...	1							
2—B ...	1							
3—C ...	1							
4—D ...	1	1-8 16-20		1 1				
5—E ...	1							
6—F ...	1							
7—G ...	1							
8—H ...	1	6-10 25-30		2 2				
9—J ...	1							
10—K ...	1							
11—L ...	1							
12—M ...	1							
Acting P ...		1-5 11-24 9-15		2 2 1				
Q ...		21-30		1				
Total	10			2				

Note — The numbers in column 3 for each month connect together the periods in column 2 which form parts of the same chain. The highest number, in it shows the number of posts accounted for by the broken periods.



**FORM A-61-A**  
**(See Paragraph 12.16.1)**

**SERVICE CARD OF OFFICERS  
OF THE  
EMPLOYEE' STATE INSURANCE CORPORATION**

Full Name of the Officer:

DATE OF BIRTH:

(In words & figures)

DATE OF APPOINTMENT

Aadhar Number of Officer

Educational Qualifications:

HOME TOWN:

Station	Date	Substantive Appointment	Officiating Appointment	Attested by Accounts Officer
1	2	3	4	5



FORM A-62  
(See Paragraph 12.20.1)

**ESTABLISHMENT AUDIT REGISTER**

Major Head  
Minor Head  
Sub-Head

Fixed Establishment of the \_\_\_\_\_ for the four years commencing  
From April 19 \_\_\_\_\_  
Sanctioned number of posts \_\_\_\_\_

Pay and

Scale of

Name of Section

Allowances

Orders of sanctioning authority	April			May			June			July			And so on for other months	Remarks
	Numbers of incumbents			Number of incumbents			Number of incumbents			Number of incumbents				
	No. and month of Voucher	Substantive Pay	Leave salary	Additional pay for officiating	No. and month of Voucher	Substantive Pay	Leave salary	Additional pay for	No. and month of	No. and month of	No. and month of	No. and month of		





**FORM A-63**  
**(See Paragraph 12.20.2)**

**FLY- LEAF OF AUDIT REGISTER**

Serial No.	Name	Pay on 1 <sup>st</sup> March	Date of last increment and amount	Remarks



**FORM A-64 (Para 12.22.9)**

**ESTABLISHMENT AUDIT REGISTER**

For the years commencing from the 1<sup>st</sup> April 20.....  
 Orders of Sanctioning Authority  
 Personal pay

Major Head  
 Minor Head  
 Sub Head

Name	Scale of Pay and allowances	Date of last increment	of April	May	June	And so on for other Months	Remarks



Form A-65 (Para 13.2)

TRAVELLING ALLOWANCE AUDIT REGISTER FOR THE YEAR.....

Name of officer..... Major Head.....

Minor Head.....

Designation..... Sub-head or unit of Appropriation.....

Sl. No.	No. & Date of the sanction and Bill No. Date	Amount of Advance Rs.	Date	Initials	Date of journey	Purpose of journey	ADJUSTMENT BILL			REMARKS	
							Amount admitted Rs.	Net amount payable after adjustment of advance- Rs.	Date		Initials
1	2	3	4	5	6	7	8	9	10	11	12



**FORM A-66**  
**(See Paragraph 14.2 (a))**

**(TO BE PRINTED ON OPEN FOOLSCAP)**

Major Head .....

Minor Head .....

Sub-Head or unit of Appropriation.....

Register of Special Charges of the ..... for the year 20 .....

Orders Sanctioning Expenditure		Note of Audit				Remarks		
Issuing authority	No.	Date	Substance of order	Amount of sanction	No. of bill	Date passed for payment	Amount	Reference to objection, etc.
				Rs.			Rs.	



**FORM A-67**  
**(See Paragraph 14.3.2(e))**

(To be printed on stout open foolscap)

**REGISTER OF PERIODICAL CHARGES**

Major Head ..... Minor Head .....  
Sub-head or unit of Appropriation ..... Allotment .....

Orders of competent authority			Nature of charge			Sanctioned amount and the period of sanction		
Year & Month	Voucher No.	Amount	Remarks	Year & Month	Voucher No.	Amount	Remarks	
20 April May June July August September October November December January February March				20 April May June July August September October November December January February March				
20 April May June July August September October November December January February March				20 April May June July August September October November December January February March				



20 April May- June July August September October November December January- February March
20 April May June July





**FORM A-68**  
**(See Paragraph 10.2.2)**

**Register of Leave Salary and Pension Contributions**

Serial No.	Name	Rate of Pay		Authority for payment of contributions	Nature of contribution	Rate at which contribution payable		April	May	and so on for each month upto March	Remarks
		Date	Amount			Date	Amount				



**FORM A-69**  
**(See Paragraph 14.4.4)**

**REGION/HEADQUARTERS**

**REGISTER OF PERMANENT ADVANCES OF**

Sl. No.	Sanctioning Order with amount of advance sanctioned	Office for which sanctioned	Opening balance on 1 <sup>st</sup> April (Rs.)	Amount paid and subsequent adjustments (plus or minus) April May & so on March (Rs.)	Net Total (Rs.)



**FORM A-70**  
**(See Paragraph 14.4.1)**

House building  
Register and Broadsheet of Advances of Motor Car and of interest thereon for the year 20  
Other Conveynances

Sr. No.	Name of Employee	No. & date & substance of order and the amount sanctioned.	Monthly rate of recover	Rate of Interest	Amount drawn including balance of principal brought forward	Total interest due or brought forward	Amount recovered (13 monthly columns from April to March Final)	Total recoveries during the year	Balance of principal due at the end of the year carried forward	Balance of total interest due at the end of the year carried forward	Remarks
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6	7	8-20	21	22	23	24
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

NOTE 1 — The entries in this register should be grouped by months, the name of the month being written in *red ink* across the first 7 columns, sanction will, on receipt, be noted in chronological order in the first 4 columns. Advances drawn in the same month will be noted in column 6 against the entries for sanctions. Those drawn in subsequent months will be entered in column 6 under the month in which payment is made and cross references recorded in columns 6 and 1-5 against the entries made as above for sanctions and payments respectively, a line being drawn in the remaining columns against the entry for sanctions. If an advance is drawn in more than one instalment, the entries for second and subsequent instalments, will with proper cross references, be made in column 6 under the months of payment and *plus* entries will also be made against first instalment. Recovery of total advance will thus be watched against the first entry of payment. Sufficient space should invariably be left after the entries for each month, to effect the necessary reconciliation with the classified abstract in accordance with Paragraph 332

NOTE 2 — For the purpose of calculating interest the balances of advances outstanding at the end of each month should be entered in *red ink* below each month's entry of recovery which should be made in black ink. Thus the red ink entries in the several monthly columns will represent the balances at the end of each month and all these figures should be added together and entered also in red ink in the column for total recoveries, during the year (column 21). A progressive total of the outstanding balances at the end of each year will be entered in red ink in column 22. Interest on the total amount thus arrived at in (column 22) will be calculated after the advance is completely repaid, at the rate of interest applicable to each case for one month which will represent the interest due on the advance.

NOTE 3 — Particulars of the original Mortgage Bond and of the Insurance cover notes should be noted in the remarks column, whenever necessary, in order to watch the dates of first insurance and of subsequent renewals.

NOTE 4 — The fact that the employee concerned has accepted the balance shown in column 6 should be cited in the remarks column.



**FORM A-71**  
(See Paragraph 14.4.3)

**EMPLOYEES' STATE INSURANCE CORPORATION**

No.

Dated the

To

.....  
.....  
.....

**SUBJECT: -** Acceptance of Balance of ..... advance

Sir,

I am to state that a sum of Rs. .... (Rupees .....)  
is outstanding as on 31-3-20 in the books of this office on account of balance of House building/Conveyance advance of Rs. ....  
drawn by you on .....

It is requested that acceptance of this balance may kindly be communicated to this office at an early date.

Yours faithfully

DY. DIRECTOR (F)



FORM A-71-A  
(See Paragraph 14.4.4)

STATEMENT SHOWING THE DEPOSITS OUTSTANDING AS ON 31st March,  
IN RESPECT OF \_\_\_\_\_ UNDER THE HEAD “\_\_\_\_\_”  
(Name of the Region)

	No. of items	Amount	Year – wise break up of balances as on the 31 <sup>st</sup> March.		
			Year	No. of items	Amount (Rs.)
Opening Balance as on the 1 <sup>st</sup> April,					
Add payments during the year					
Total:-					
Deduct receipts during the year					
Balance as on the 31 <sup>st</sup> March,					
Total					

Certified that the Closing Balance of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ (in words) \_\_\_\_\_) in respect of as on the \_\_\_\_\_ (Head of Account) 31st March, has been reconciled with the Broad Sheets.

NOTE:— 1. In case any discrepancy between the Accounts figures and Broad Sheet figures is discovered, the same may please be shown in the certificate above and action taken to clear the difference may- be explained in a note below the certificate.

2. Action taken to clear the outstanding deposits may be explained in detail in an Annexure to the Statement.

Signature \_\_\_\_\_  
Designation \_\_\_\_\_



**FORM A-71-B**  
(See Paragraph 14.4.4)

**STATEMENT SHOWING THE ADVANCES OUTSTANDING AS ON THE  
31st March, IN RESPECT OF \_\_\_\_\_ UNDER THE HEAD “ \_\_\_\_\_ ”  
(Name of the Region)**

	No. of items	Amount	
Opening Balance as on the 1 <sup>st</sup> April,			Year – wise break up of balances as on the 31 <sup>st</sup> March,
Add payments during the year			Year
Total:-			No. of items
Deduct receipts during the year			Amount (Rs.)
Balance as on the 31 <sup>st</sup> March,			Total

Certified that the Closing Balance of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ (in words) \_\_\_\_\_ Only) in respect of \_\_\_\_\_ as  
(Head of Account)

on the 31<sup>st</sup> March, has been reconciled with the Broad Sheets.

NOTE. - 1. In case any discrepancy between the Accounts figures and Broad Sheet figures is discovered, same may please be shown in the certificate above and action taken to clear the difference may be explained in a note below the certificate.

2. Action taken to clear the outstanding advances may be explained in detail in an Annexure to the Statement.

Signature \_\_\_\_\_  
Designation \_\_\_\_\_





**FORM A-72**  
**(See Paragraph 14.5.1)**

**REGISTER OF ADVANCES**

Nature of Advance .....

Serial No.	Authority for advances (No. and date of sanction)	Name and designation of the person to whom advance is made	No. and date of bill	Outstanding balance brought forward on 1st April	Dated Initials of the Officer with date	Amount paid (Dr.)	Amount recovered (Cr.)	Balance	Amount paid (Dr.)	Amount recovered (Cr.)	Balance	June to March (10 columns)	Total payments during the year [(Columns 7(a) to 18(a))]	Total recoveries during the year [(Columns 7(b) to 18(b))]	Balance remaining unadjusted at the end of the year	No. and date of letter acknowledging the balance on 31st March
1	2	3	4	5	6	7(a)	7(b)	7(c)	8(a)	8(b)	8(c)	9-18	19	20	21	22



**FORM A-72-A**  
**(See Paragraph 14.5.4)**

**STATEMENT SHOWING POSITION AS \_\_\_\_\_ OF \_\_\_\_\_**  
(Head of Account)

	No. of Items	Amount	
Balance as on the 31st March, preceding Investment made upto the quarter ending			

Note Action taken to clear the outstanding may be indicated in an annexure to the Statement.

Year	Year-wise break-up of Balance as on the 31st March preceding.	Year-wise break-up to the quarter Ending _____	Year-wise break-up of the Balance as at the end of the quarter ending _____
	No. of Items	Amount	No. of Items
	Amount	Amount	Amount

Signature \_\_\_\_\_

Designation \_\_\_\_\_



**FORM A-73**  
**(See Paragraph 14.6.4)**

**REGISTER OF DEPOSITS AND METHOD OF ITS POSTING**

YEAR 20 — 20

Serial No.	Date of Deposit	Reference to item No. in the Cash Book	Name of Depositor	Particulars of deposit	Out-standing balances brought forward on 1st April	Initials of Officer	Amount deposited (Cr.)	Amount repaid in cash or adjustment (Dr.)	Balance 8(c)	Amount deposited (Cr.)	Amount repaid in cash or adjustment (Dr.)	Balance 9(c)	June to March (Ten monthly columns)	Total deposits in the year	Total repayments in the year	Balance remaining un-adjusted at the end of the year	RE-MARKS
1	2	3	4	5	6	7	8(a)	8(b)	8(c)	9(a)	9(b)	9(c)	10-19	20	21	22	23



**FORM A-73-A**  
(See Paragraph 14.7 (a))

**REGISTER OF LAPSED DEPOSITS**

S. No.	Name of Depositor	Receipt			S. No. Page & Volume of Deposit Register	Amount transferred to Revenue Account.		Initial of Officer	Authority No. & Date for refund of lapsed deposit.	Amount	Bill No. & Date	Amount Refunded	Initial of Officer	
		No.	Date	Amount		Amount	Date of Transfer							



**FORM A-73-B**  
**(See Paragraph 14.7 (e))**

**BILL FOR RENEWAL OF LAPSED DEPOSITS**

The Dy. Director (F)

.....

Sir,

The following refunds of lapsed deposits aggregating Rupees ..... (in words ..... )  
have been claimed by ..... of whose identity and title of the money, I have satisfied  
myself. The refund of the lapsed deposit may be made by crossed cheque/Demand Draft payable to ..... at ..... (address).

Cases of Deposits	Particular of Original		Amount refunded/adjusted Rs. P	Balance credited to the Revenues of the ESIC Rs. P.	Date in which lapsed deposit transferred to Revenues	Amount claimed in this Bill	Remarks
	Deposit Amount	Year Receipt No. & Date					
Sanction of the competent authority is enclosed/has been forwarded to you vide Memo. No ..... dated ..... Signature of Drawing and Disbursing Officer, Designation							



**FORM A-74**  
(See Paragraph 14.6.4)

**EMPLOYEES' STATE INSURANCE CORPORATION**  
**DEPOSIT REPAYMENT VOUCHER**

Month in which repaid..... 20

Head of Account Voucher No. Dated

Receipt No. Date of deposit Name of Depositor  
Purpose of deposit:- Amount originally deposited Rupees

Examined and noted against the original entry of receipt in the Cash Book Received this..... day of..... 20 the sum of Rs.....  
and accounts. (Rupees ..... ) being the amount payable on  
account of the deposit described above.

Drawing and Disbursing Officer.  
Pay Rupees (in words).....  
..... Claimant's Signature

(in figures) Rs.....  
Dy. Director (F) Stamp if required.

1. The claim is verified and admitted
  2. Pass for Rupees .....
- Designation





**FORM A-75**  
**(See Paragraph 14.8.1)**

**EMPLOYEES' STATE INSURANCE CORPORATION**

**REGISTER OF SECURITIES**

Item No.	No. and date of order under which deposited	Date of receipt in Office	Name and designation of depositor	Purpose of deposit (quoting reference to agreement or bond)	Particulars of securities received		Initials of the Administrative Officer/ Regional Director	Order sanctioning the return of the security	Particulars of disposal quoting reference to the acknowledgement of the depositor	REMARKS
					Full details of the nature of the securities	Amount				
1	2	3	4	5	6	7	8	9	10	11



Form A-80 (Para 14.15(m))

BROADSHEET FOR RECOVERY OF INTEREST ON INVESTMENTS

	Amount (Rs.)
1. Opening Balance	
2. Interest due as per Investment Register for the month of .....	
(a) Special Deposit with Central Govt.	
(b) Fixed Deposit with SBI	
(c) Fixed Deposit with other Banks	
<b>Total</b>	
3. Interest Realised on investment in —	
(a) Special Deposit with Central Government.	
(b) Fixed Deposit with SBI	
(c) Fixed Deposit with other banks	
<b>Total</b>	
4. Difference carried over	



**FORM A-82**  
(See Paragraph 14.16.1)

**EMPLOYEES' STATE INSURANCE CORPORATION  
REGISTER OF LOANS RECEIVED/RAISED**

1. Purpose of Loan
2. No. and date of the Resolution of the Corporation
3. No. and date of the approval accorded by the Central Government
4. Amount of Loan sanctioned.
5. Rate of Interest
6. Period for which sanctioned
7. Due date of repayment of loan
8. Dates on which interest payable

(i) (ii) (iii) (iv)

Date of receipt	Receipt of Loan		Amount due for repayment in the year				Total Amount due for repayment	Initials of Dy. Director (F)	Date of repayment	Amount repaid		Balance		Initials of Dy. Director (F)	Remarks
	Amount received	Total amount received	Due date of repayment	Amount of Principal	Amount of Interest	Due Arrears				Principal	Interest	Principal	Interest		



**FORM A-85**  
(See Paragraph 15.1)

**OBJECTION BOOK (OTHER TRANSACTIONS)**

Serial No.	Period of Account	Under objections No. of voucher or date of Receipt	NATURE OF ITEM	Advances Recoverable	AMOUNT KEPT UNDER				Amount
					SUSPENSE		Items adjusted but awaiting final clearance		
					Receipts	Payments	For want of detailed bill	For other reasons	
1	2	3	4	5	6	7	8	9	10
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total of month's objections Add:- Balance from past month <b>TOTAL RUPEES</b> Deduct:- Amount adjusted during as in separate adjustment Register Add or deduct — Net adjustments in March Final									

(Contd.)



**FORM A-85**  
**(See Paragraph 15.1)**

OF ..... FOR THE MONTH OF ..... 20

NATURE OF OBJECTION	Subsequent Reminders, etc.	MODE OF ADJUSTMENT				
		Month in which admitted if finally Passed	If disallowed, the account in which the item is credited, or the number of the voucher from which it is recovered.			
		Month	Amount of each portion admitted	Date of Credit or No. of Voucher	Amount	
11	12	13	14 Rs.	15	16 Rs.	
Total of Cols. 5 to 10		I certify that I have examined the objection Book and find it complete in all respects.			Date	Branch Officer



**FORM A-86**  
**(See Paragraph 15.2)**

**ADJUSTMENT REGISTER OF ..... FOR THE MONTH OF ..... 20**

Month of Adjustment i.e. the month's account in which adjusted	No. of Voucher or date of recovery or of re-credit	ORIGINAL			AMOUNT ADJUSTED UNDER				Cash Recoveries of Service Payments	★ HOW ADJUSTED A — Recovered in cash by Collector B — Deducted from bill C — By transfer entry No. D — Refunded to E — Admitted on detailed bill F — Admitted on Stamped voucher G — Admitted on completed voucher H — Admitted on explanation in Objection Statement I — Admitted on sanction of competent authority	Initials of Branch In-charge	
		Objection Book Item No.	Period of Account	No. of Voucher or date of receipt	Advances Recoverable	Suspense Receipts	Payments	Items Adjusted but Awaiting Final Clearance				For want of detailed bill
					Rs.	Rs.	Rs.	Rs.	Rs.			

\* When adjustment is effected in any of the ways noted here, it will suffice to quote the corresponding letter : other letters can be added at discretion according to Branch circumstances.





**FORM A-87**  
**(See Paragraph 15.4)**

Abstract of Objections for the year 20 ..... 20.....

Office of

.....

**CALANDER OF RETURNS**

for

20 ..... 20.....

.....Branch

...contd.



**FORM A-87**  
(See Paragraph 15.4)

(Representing one open sheet of dummy)

**ABSTRACT OF OBJECTIONS FOR THE YEAR 20\_\_20\_\_**

Month of Objection	Objected to Rs.	Adjusted in April 20__ Rs.	Adjusted in May Rs.	Adjusted in June Rs.	Adjusted in July Rs.	Adjusted in August Rs.	Adjusted in September Rs.
Balance of 20__20__							
" Balance 20__20__							
" Balance 20__20__							
" Balance 20__20__							
" Balance 20__20__							
April	Balance 20__20__						
May	Balance 20__20__						
June	Balance 20__20__						
July	Balance 20__20__						
August	Balance 20__20__						
September	Balance 20__20__						
October	Balance 20__20__						
November	Balance 20__20__						
December	Balance 20__20__						
January	Balance 20__20__						
February	Balance 20__20__						
March	Balance 20__20__						
March Final	Balance 20__20__						

N. B. — The Balance at the end of every month should be shown in red ink figures.  
Contd.



Adjusted in October Rs.	Adjusted in November Rs.	Adjusted in December Rs.	Adjusted in January 20__ Rs.	Adjusted in February Rs.	Adjusted in March Rs.	Total Adjusted Rs.	Balance Outstanding Rs.	Adjusted In March Final Rs.	Balance March Final Rs.



**FORM A-88**  
**(See Paragraph 15.9)**

Office of

.....

**CALANDER OF RETURNS**

for

20 ..... 20 .....

.....Branch

contd..



**FORM A-88**  
**(See Paragraph 15.9)**

**CALENDAR OF RETURNS**

.....*Branch*.....

Serial No	Name of Return	To whom due	When due	Authority	April	May	June	July	August	September	October	November	December	January	February	March
	Head Clerk SO.															
	Officer in-Charge															

*Note:* - The returns which are to be submitted weekly, monthly or at other fixed periods should be grouped in column 2 under corresponding headings and the column "When due" should be filled in appropriately. The monthly columns should show in figures the dates and the month on which a return due in that month was actually submitted. Thus in the case of a particular annual return, column 4 would show (say) "7.8" — and the column "headed July" would show (say) "7.8" — the actual date of submission.



FORM A-89  
(See Paragraph 16.2.1)

TRANSFER ENTRY IN THE ACCOUNT OF 20.. Date

(Sectional No.)				
	Dr.	MAJOR HEAD & MINOR HEAD, DETAILED HEAD		
	To	Heads in two lines as above		
	Cr.	Full description of the item should here be given with a reference to the direct account from which the entry now corrected was taken (if it be not one of the ordinary monthly entries), and also to the correspondence leading up to the correction. The explanation may, if necessary, be continued on the reverse.		
	Debit post Date of posting Initial of Poster			Credit Post Date of posting Initials of Poster

Head Clerk of the Section receiving the entry  
This entry has been noted in the Classified Abstract of the month of .....  
Head Clerk.....

Head Clerk of Section desiring the entry  
Dy Director(F)





FORM A-90  
(See Paragraph 16.4.1)

**TRANSFER ENTRY NUMBER BOOK OF THE ..... SECTION ..... FOR THE MONTH OF ..... 20**

No. of Transfer Entry	Debited		Credited		Reasons for Transfer Entry	Receipt of the Receiving Section	Remarks
	Head	Amount	Head	Amount			
1	2	3	4	5	6	7	8

- In Column 6 a guide letter A, B or C, as the case may be, should appear to indicate the reasons for transfer entries as follows :-  
A-Mistake of Accounts Branch B-Mistake of branches other than Accounts Branch C-Periodical Adjustment



FORM A-91  
(See Paragraph 17.1.2)

**EMPLOYEES' STATE INSURANCE CORPORATION**

No. 20  
Dated the

Exchange Account between ..... and ..... for the month of .....

A Sum of Rs. .... as detailed below has been debited/credited under the head "Other Remittances-Exchange Accounts-Original Items "in the Classified Abstracts of the ..... Office for the month of .....

Advice No. & Date, if any	Particulars	Amount

The receipt of this account may please be acknowledged and action taken to include the above amount in the accounts for the month of ..... 20  
To

The Dy. Director (F)  
Regional Office, ESIC

Dy. Director (F)



FORM A-92  
(See Paragraph 17.5.1)

ACCOUNTS BRANCH  
(Name of Office)

ORIGINAL ITEMS  
Expenditure/Receipt Abstract

REGISTER OF EXCHANGE ACCOUNT FOR THE MONTH OF .....20

Sl. NO.	No. & Date of advice, if any	Particulars	Amount	Regional Office Account to which debited/credited	No. & dated of acknowledgement of transaction received	For use at Headquarters Office		Remarks
						Responded	In account for	



FORM A-92(1)  
(See Paragraph 17.5.1)

**EMPLOYEES' STATE INSURANCE CORPORATION**  
**ACCOUNTS BRANCH (Name of Office)**  
**REGISTER OF EXCHANGE ACCOUNT FOR THE MONTH OF ..... 20**

Responding items  
Expenditure/Receipt Abstract

Sl. NO.	Name of the Region from which debit/credit received	Particulars	Amount	Month in which responded	For use at Headquarters original entry traced in statement for	Remarks



FORM A-93  
(See Paragraph 18.1.1)

**EMPLOYEES' STATE INSURANCE CORPORATION**  
**Classified Abstracts of Receipts/Expenditure of Regional Office/HQRS. Office for the Month of .....20**

Sl. NO.	Name of Account	1 <sup>st</sup> to 10 <sup>th</sup>		11 <sup>th</sup> to 25 <sup>th</sup>		26 <sup>th</sup> to 31 <sup>st</sup>		Transfer entry		Total		COMPILATION SHEET		
		Vr. No.	Amount Rs. P.	Vr. No.	Amount Rs. P.	Vr. No.	Amount Rs. P.	Vr. No.	Amount Rs. P.	Vr. No.	Amount Rs. P.	Vr. No.	Amount Rs. P.	and further similar columns



FORM A-94 (Para 18.3.1)

EMPLOYEES' STATE INSURANCE CORPORATION

Consolidated Abstract of Receipt/Expenditure for the Year.....

Head of Account	April	For May	Upto May	June	Upto June	And so on for March(F) upto March (F)





**FORM A-95**  
**(See paragraph 18.5.1)**

**EMPLOYEES STATE INSURANCE CORPORATION**  
**(Headquarters Office)**

Head of Account	Detailed book of Receipts/ Expenditure for the month of ..... 20																			
	Headquarters Office		Andhra Pradesh		Assam Region		Bihar Region		Delhi Region		AND SO ON FOR OTHER REGIONS		(D.M.D.) Delhi		TOTAL		Progressive Total			
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.		



**FORM A-97 (Para 18.8.1)**

**EMPLOYEES' STATE INSURANCE CORPORATION**

**Income and Expenditure Account for the year ended 31<sup>st</sup> March, 20.....**

A. INCOME	Schedule	(Amount in lakhs of rupees)
1. Contribution Income (including Interest on Contribution)		20
2. Interest and dividends		
3. Rent, Rates and Taxes		
4. Compensations		
5. Grants-in-aid		
6. Delhi Administration's Share towards medical care initially incurred by the Corporation		
7. Miscellaneous		
<b>B. EXPENDITURE</b>		
1. Medical Benefit	'A'	
2. Cash Benefit	'B'	
3. Other Benefits	'BB'	
4. Administrative Expenses		
(a) Superintendence		
(b) Field Work.		
(c) Other Charges		
5. Provision for-	'C'	
(a) Depreciation of Hospital/Dispensaries		
(b) Repairs & Maintenance of Hospitals & Dispensaries		
(ii) Municipal/Branch Taxes		
6. Provision for Capital Construction Fund		
7. Provision for Contingency Reserve Fund		
C. Net excess transferred to ESI General Reserve		
<b>TOTAL</b>		
<b>TOTAL</b>		
<b>GRAND TOTAL</b>		

(Contd.)



## FORM A-97 (continued)

SOURCE OF FUNDS	Schedule	(Amount in lakhs of rupees)	
		20	20
1. E.S.I. General Reserve	'D'		
2. Reserve Funds			
3. Deposits			
<b>Application of Funds</b>	'E'		
<b>Fixed Assets</b>			
4. Land & Buildings and staff cars	'F'		
5. Capital Work in Progress			
<b>Investments</b>	'G'		
6. (i) Reserve Funds			
(ii) General Cash Balance	'H'		
<b>Current Assets</b>			
<b>Advances</b>	'I'		
7. Towards repairs and maintenance of buildings			
8. Other advances	'J'		
9. Cash in hand/bank (including remittances)			
	'K'		

## Notes:

- (a) Investments comprise the following:
- Earmarked Reserve Funds (Schedule-H)
  - Contingency Reserve Fund (Emergency Reserve Fund)
  - ESI General Reserve (General Cash Balance Schedule-I)
- (b) Cash in Bank (Rs..... lakhs as on 31 March.....) comprises the following:-
- Balances in Regional Office Accounts No. 1 by way of collections on 30<sup>th</sup> and 31<sup>st</sup> March, 20
  - Balances in Regional Office/Directorate (Medical) Delhi Accounts No. 2 for Administrative expenses  
And expenditure on medical care in Delhi.
  - Balances in Branch office Accounts No. 2 for cash benefit payments to insured persons.

New Delhi

Dated:

Financial Commissioner



**FORM A-98**  
**(See Paragraph 18.3.2)**

**EMPLOYEES' STATE INSURANCE CORPORATION**

Region .....  
Month .....20

Expenditure Abstract  
Receipt Abstract

- SCHEDULED OF CASH REMITTANCES:**
- (a) — Remittances between Accounts No. 1&2
  - (b) — Remittances between Regional Office and Branch Offices within the Region.
  - (c) — Remittances between Branch Offices within the Region

Sl. No.	Account No. 1 or 2 from which transferred	No. of T.A. Note or other advice	Amount	For use at Headquarters Accounted for by ..... in accounts for	Remarks



## FORM A-100 (Para 19.3.1)

## EMPLOYEES' STATE INSURANCE CORPORATION

Revised Estimates for the year.....

Budget Estimates for the year.....

## RECEIPTS

Sl. No.	Head of Account	Actuals for the year 20 20	Sanctioned budget estimates for the current year 20 20	Revised estimates for the current year		Budget estimates for the next year 20 20
				Actuals of first 8 months of the current year 20 20	Revised estimates for the current year 20 20	
1	2	3	4	5	6	7
			(In lakhs of rupees)			

Sl. No.	Head of Accounts	Actuals for the year 20 20	Sanctioned budget estimates for the current year 20 20	Revised estimates for the current year			Budget estimates for the next year 20 20
				Actuals of first 8 months of the current year 20 20	Anticipated ex- penditure of the remaining 4 months of the current year 20 20	Revised estimates for the current year 20 20	
1	2	3	4	5	6	7	9
			(In lakhs of rupees)				



FORM A-101 (Para 19.4.3)

EMPLOYEES' STATE INSURANCE CORPORATION

.....Region  
 ..... Contribution\*  
 ..... Benefit\*

Actuals for the quarter ending	20.....20 Rs.	20.....20 Rs.	20.....20 Rs.	20.....20 Rs.
i) June				
ii) September				
Total (i) to (ii)				
iii) December				
Total (i) to (iii)				
iv) March				
Grand Total (i), (ii), (iii) & (iv)				

BUDGET ESTIMATES 20..... Rs. ....

Month-wise Actuals

April ..... Rs. ....  
 May ..... Rs. ....  
 June ..... Rs. ....  
 July ..... Rs. ....  
 August .....  
 September .....

Year	Total No. of Covered Employees	Annual Average per Employee		Remarks #
		All India	of this Region	
20.....20		Rs. \$	Rs.	
20.....20				
20.....20				
20.....20 1st 6 months				

\* Score out which ever is not applicable.  
 # This column will be filled in at the Hqs. Office.  
 @ Additional data in respect of cash benefit heads be filled. This column will be filled in at the Hqs. Office





FORM A-101/1  
(See Paragraph 19.4.6)

EMPLOYEES' STATE INSURANCE CORPORATION  
.....Region  
OTHER HEAD OF REVENUE\*  
C-OTHER BENEFITS\*

\_\_\_\_\_

\_\_\_\_\_

Actuals  
Rs.

Year

20\_\_\_\_20

20\_\_\_\_20

20\_\_\_\_20

20\_\_\_\_20

(1<sup>st</sup> 6 months  
Revised Estimates 20\_\_\_\_20

Budget Estimates 20\_\_\_\_\_



**FORM A-102/1 (Para 19.4.19)**

**EMPLOYEES' STATE INSURANCE CORPORATON**

..... OFFICE

**STATEMENT OF DETAILS OF PROVISION PROPOSED FOR  
PAY OF OFFICERS FOR THE YEAR .....**

Name and designation	Reference to page of Estimate form	Sanctioned pay of the			Amount of provision for the year at the rate of col. 3(c)	Increment falling due within the year			Total provision for the year i.e. total of cols 4&5 (c)	Remarks
		Minimum	Maximum	Actual pay of the person concerned due on 1st April next year		Dt. of Increment	Rate of Increment	Amount of Increment for the year		
1	2	(a)	(b)	(c)	4	(a)	(b)	(c)	6	7
			3				5			



**FORM A-102/1A (Para 19.4.19)**  
**Calculation sheet for Estimation of Pay for Group 'B' & 'C' Staff**  
**(in respect of existing posts)**

Sl. No.	Category of post	Scale of pay	Number of employees in position as on 31 <sup>st</sup> July	Average monthly rate of increment	Total pay for July	Revised Estimates 20 - 20	Budget Estimates 20 - 20
(1)	(2)	(3)	(4)	(5)	(6)	(7) (4)x(5)x5+(6)x12 Months	(8) (7)+(4)x(5)x6 Months
					Total		
					Add for New Posts		
					Grand Total		



**FORM A-102/1A (Para 19.4.19)**

(In respect of new posts)

Sl. No.	Category of Post	Scale of Pay	Average Pay Per Month	No. of Posts	No. of months for which posts are likely to be filled	Revised/Budget Estimates
(1)	(2)	(3)	(4)	(5)	(6)	20 -20  (7) = (4) x (5) x 6
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
<b>Total</b>						
Separate Sheets should be prepared for Revised Estimates and Budget Estimates						



FORM A-102/2 (Para 19.4.19)

..... OFFICE

**EMPLOYEES' STATE INSURANCE CORPORATION**  
Statement of Details of Provision proposed for House Rent Allowance,  
City Compensatory Allowance and Dearness Allowance

Name and Designation	1	2	3	4	5	6	7	8
Monthly rate of House rent allowance	Total provision for House rent allowance	Monthly rate of City Compensatory allowance	Total provision of City Compensatory allowance	Monthly rate of Dearness allowance	Total provision of Dearness allowance	Remarks		



FORM A-105 (Para 20.1.7)

**Expenditure Control Register**

ORIGINAL ALLOTMENT REFERENCE NO. & DATE ..... 20

Sub-Head of Accounts ..... Modifications — Reference No. date (+)

Regions	Funds asked for by RDs./A.O.	Allotment of sanctioned funds made for the year 20	Subsequent revisions of allotments made	Total Allotment	Progressive Expenditure reported by Regional Directors/Administrative Officer			Saving (-) Excess (+)	Remarks
					Quarter ending June	October	and soon upto March		
1	2	3	4	5	Sept	October <td>November</td> <td>7</td> <td>8</td>	November	7	8
Total					6				

Initials of Section Officer



FORM A-106  
(See Paragraph 20.1.8)

**DETAILED STATEMENT OF EXPENDITURE**

No. & Date of Bill	Date of Payment or acceptance	Particulars.	Charges		Progressive Total	Remarks	Dated initials of Suptdt/S.O.
			Cash	Adjustment			
1	2	3	4	5	6	7	8





**FORM A-107**  
(See Paragraph 20.1.9)

**EMPLOYEES' STATE INSURANCE CORPORATION**

Regional Office.....

Monthly/Quarterly Statement of Progressive Expenditure

Month

Quarter

Sub-and detailed head of Budget	Final Allotment of funds including modifications etc	Progressive Expenditure	Remarks of Explanation of important variations between the figures in columns 2 and 3
1	2	3	4



FORM A-108

(See Paragraph 21.43)

STATEMENT OF PARTICULARS FOR ALLOTMENT OF PROVIDENT FUND ACCOUNT NUMBERS TO COMPULSORY SUBSCRIBERS FOR THE MONTH OF

Please read carefully the instructions printed on the reverse before filling in the form.

Office of the.....

Name of fund .....

Sl. No.	Name of Subscriber	Name of Subscriber's father/husband	Date of birth of subscriber	Date of joining service	Designation	Emoluments	Monthly subscription rate of (whole rupees)	Month from which subscription to commence	Remarks	To be filled in by Provident Fund Section of Headqrs. office ; Account No. allotted
1	2	3	4	5	6	7	8	9	10	11

No.....dated.....

Forwarded in duplicate to the F.C. for necessary action. The ESIC Employees whose names are included in their statements are required to join the....Fund under the...rules. Their names have not been included in the previous statements and they are not already members of any Provident Fund (Nominations are enclosed as mentioned in the remarks column)

Returned to ..... Account Nos allotted may be intimated to the subscribers and also not in the Service Books, nominations and other officials records. In all correspondence connected with Provident Fund of any subscriber, the account number should be quoted, Receipt of nominations at Sl. Nos.... is hereby acknowledged

Certified that all the employees whose names are shown above are eligible to subscribe to the Provident Fund in accordance with the relevant rules.

(Head of Office) .....

Dy. Director (F)  
ESIC  
New Delhi.



(Reverse of the form)

**Instructions for filling the statement :**

- (a) The statement should be sent in duplicate. It should include permanent employee who joined service in the previous month and are required to join the fund compulsorily on entry into service and temporary employee who will complete one year's continuous service or otherwise become eligible to subscribe to the provident fund, three months hence.
- (b) Column 3 Husband's name (instead of father's name) may be given in respect of married female subscribers indicating the position.
- (c) Column 7 Dearness pay, if any, may be distinctly shown.
- (d) Column 8 Please see Rule 8 of G.P. Fund (Central Services) Rules, 1960.
- (e) Column 9 Under the G.P. Fund (Central Services) Rules, 1960, a temporary employee who completes one year's continuous service during the middle of a month shall commence subscribing to the G.P. Fund from his/her salary for the month following that in which he/she completes one year's service.
- (f) The nomination should be obtained in the prescribed form from the subscriber and forwarded to the Head Quarter Office alongwith this statement making a suitable note in the remarks column.



FORM A-109  
[See Paragraph 21.5.3]

**EMPLOYEES' STATE INSURANCE CORPORATION**

**Confidential**

No.

..... the ..... 20

To

Through the

Sir,

I have the honour to acknowledge receipt of the form of nomination in respect of your GPF/Gratuity/GSLIS received with letter No. dated from

It contains the particulars noted on the reverse. Please note.

Yours faithfully.

Dy. Director(F)



**FORM A-110**  
**(See Paragraph 21.4.4)**

**GENERAL INDEX REGISTER**

Account No.	Ledger Folio	Name and designation of Subscriber	Nomination when received	Date of and reason for closure of account	Remarks



**FORM A-III**  
(See Paragraph 21.9.1)

**Official Designation :**

**Distt**

**Date of Birth :**

**Deptt.**

**Supdt**

**Supdt.**

**Examiner**

**Examiner**

Date of Joining Service

Pay on 31st March of preceding year	Subscription in Whole rupees	Refund of withdrawals	Total	Withdrawals with voucher No.	Monthly Balance on which interest is calculated	Remarks
20 -20						
April.....						
May.....						
June.....						
July.....						
August.....						
September.....						
October.....						
November.....						
December.....						
January.....						
February.....						
March.....						
March (Final).....						
March (Supply).....						
Total Rs.						Balance from 20 -20 .....
April.....						Deposit and Refunds .....
May.....						Interest for 20 -20 .....
June.....						Total Rs. ....
July.....						Deduct withdrawals .....
August.....						Balance on 31 <sup>st</sup> March 20.....
September.....						Posted by .....
October.....						Checked by .....
November.....						Examined by .....
December.....						
January.....						
February.....						
March.....						
March (Final).....						
March (Supply).....						
Total Rs.						Balance from 20 -20 .....
						Deposit and Refunds .....
						Interest for 20 -20 .....
						Total Rs. ....
						Deduct withdrawals .....
						Balance on 31 <sup>st</sup> March 20.....
						Posted by .....
						Checked by .....
						Examined by .....



**FORM A- 112**  
(See Paragraph 21.6.1)

**SCHEDULE OF PROVIDENT FUND DEDUCTIONS**  
**Office of the Employees' State Insurance Corporation .....**

Provident Fund deductions made from

Schedule of  
pay bill for

Account Number	Name of the employee	Pay	Rate of Subscription	Amount realized		TOTAL	Remarks
				Subscription	Repayment of Adv.		





**FORM A-113**  
**(See Paragraph 21.6.10(h))**

**To be printed on foolscap folio, both sides)**

Register for watching recoveries of temporary withdrawals from the ..... Provident Fund

Sl. No.	Name and Designation	Account No.	Authority	Amount		No. of instalments for recovery	Month of advance	Month of recovery		Remarks
				Sanctioned	Withdrawn			First	Final	
1	2	3	4	5	6	7	8	9	10	11

NOTE —• In column 10, the month of final recovery should be the month in which recovery of interest is completed.



**FORM A-114**  
**(See Paragraph 21.6.9)**

VOUCHER NO.

Dated

Bill for drawing P.F. Advances/Withdrawals of the ... for the month of .....

Serial No.	Name of subscriber, pay and No. and date of sanction	PF. A/c. Number	Advances Withdrawals Rs.	Acquittance
				Total .....

Net amount required for payment Rs ..... (in words) Rupees .....

Space for classification

Signature

Designation of the Drawing Officer.

Pay Rs..... Rupees .....  
Station

Dated Dy. Director (F).....



## FORM A-117 (Para 21.7.1)

**APPLICATION FOR FINAL PAYMENT OF EMPLOYEES'  
STATE INSURANCE CORPORATION PROVIDENT FUND**

1. Name of the Subscriber.
2. Account No.
3. (a) Designation and the office to which he was attached.  
(b) Substantive post held: —
4. Date of joining the Service of the Corporation.
5. Date of joining the Provident Fund.
6. Date of leaving the Corporation.
7. Address where the payment may be sent.
8. (i) The number and other details of policies financed, if any, from the Corporation's Provident Fund.  
(ii) Last amount drawn to finance the policies.
9. Details of other amounts due to the Corporation.
10. Details of advances, if any, drawn and withdrawals made towards payment of Insurance premia during the 12 months prior to the date of leaving Service of the Corporation.
11. Particulars of the residential accommodation allotted to the subscriber by the Estate Office of the Corporation if any.
12. Whether the subscriber requested the Corporation for Standing Surety for payment of Electricity and Water Charges and for the dues of Central Secretariat Library.
13. Any other relevant details.

Signature of the Subscriber.



## FORM A-118 (Para 21.7.1(a, b &amp; c))

## DETAILS FOR FINAL PAYMENT OF PROVIDENT FUND

1. Name of Subscriber in full.
2. (a) Designation and office to which attached.  
(b) Substantive post held.
3. Name of Fund and Fund A/c No.
4. Residence and address on retirement.
5. Particulars of event necessitating closure of account —
  - (a) In case of retirement date of retirement (F.N. or A.N.)
  - (b) In case of resignation, date of resignation (F.N. or A.N.) and date of its acceptance.
  - (c) In case of discharge
    - (i) Date of discharge, dismissal or removal (F.N. or A.N.) and reasons therefor.
    - (ii) If appeal has been preferred, date of rejection (F.N. or A.N.)
    - (iii) If appeal has been withdrawn, date of withdrawal (F.N. or A.N.) as notified by the subscriber in writing.
    - (iv) If appeal has not been preferred, date of expiry of time (F.N. or A.N.) for appeal.
  - (d) In case of death —
    - (i) The date of death.
    - (ii) Names of Nominees (if known) alive on the date.
    - (iii) Particulars of event, if any, rendering the declared nomination null and void such as —
      - (a) marriage in the case of a subscriber who sent in his nomination while a bachelor.
    - (iv) List of family members (their names, ages & Sex etc. as defined in Regulation 24 of the E.S.I.C. (Provident Fund) Regulations who are entitled to a share in the Fund Balance together with their application in original).

**FORM 118 (Contd.)**

- (e) In case of leave preparatory to retirement, date of application for payment.
- 6 Amount of last fund deduction with No. and date of the Voucher in which the deduction was made.
- 7 The number and other details of the policies held by the subscriber and financed from the fund.
- 8 Details of advances, if any, drawn and withdrawals made towards payment of Insurance premia during the 12 months prior to the date of event necessitating closure of the Account (Vide item 5 overleaf).
- 9 Station at which payment is desired.
10. If payment is desired at a treasury outside the jurisdiction of the head of office through whom the payment is to be arranged.
11. In case of subscriber to Contributory Provident Fund, please state whether any amount is to be withheld from the contribution portion of the subscriber's account under the Regulations. If so, the amount to be withheld may be specified.

**CERTIFICATE**

- (1) Certified that no advances from Contributory Provident Fund were granted to the subscriber.
- (2) Certified that no amount was withdrawn from Contributory Provident Fund for payment of Insurance Premia.
- (3) Certified that neither any amount is due to the E.S.I. Corporation from the subscriber nor any amount is due relating to the purposes for which Corporation has stood surety in respect of the subscriber.
- (4) Certified that no amount is due to the subscriber by way of Pay and Allowances.
- (5) Certified that the subscriber was declared substantive to the post of.....from.....

Signature of Head of Office





**FORM A-119 (Para 21.7.2)**

**EMPLOYEES' STATE INSURANCE CORPORATION  
"ESIC" BUILDING: KOTLA ROAD : NEW DELHI**

NO. : .....  
To

The \_\_\_\_\_  
E.S.I. Corporation,

Sub: Final Payment in respect of Sh./Smt./Kum. \_\_\_\_\_ P.F.A./c. No. \_\_\_\_\_

Sir, Reference Regional Accounts Officer ..... Letter No. .... dated ..... forwarding form 10-B/C and application in respect of Sh./Smt./Km. .... In this connection you are informed that Joint Director (F) of E.S.I. Corporation has been pleased to authorize the final payment of Rs. .... (Rupees ..... ) Representing the amount of E.S.I. Corporation provident Fund deposits and Interest thereon in P.F. A/c No. .... (Rupees ..... ) You are, therefore, authorized to draw a sum of Rs. .... (Rupees ..... ) by presenting the bill at the Accounts Branch of ..... Region and to disburse it Sh/Smt./Kum. ....

3. The disbursement should be made in terms of Rule 33, 34, 35 of the E.S.I. Corporation (P.F.) Rules, 1973 and a certificate of disbursement of the amount furnished to Accounts Branch-IV, Hqrs. Office as prescribed under para 517 of the Manual of Audit and Accounts.

4. The Jt. Director (F), ESI Corporation ..... has been advised accordingly.

Yours faithfully,

**Jt. DIRECTOR (F)**  
Copy to: The Jt. Director (F), ESI Corporation ..... for information and necessary action.

2. Estt. Br. IV, at Hqrs. Office, New Delhi.
- 3.

Sh/Smt. ....

**Jt. DIRECTOR (F)**



FORM A-120 (Para 21.11.1)

Broadsheet of the ..... Provident Fund for the year ..... 20

No. of Account	Ledger Folio	Balance at commencement of year	Receipts in the month of		Interest for the year	Total of receipts and opening balance	Withdrawals in the month of		Closing Balance	Total of withdrawals and closing balance	Remarks
			Twelve money columns for the twelve months and one money column for march final	one money column for march final			Twelve money columns of the twelve months and one money column for March Final	Final			

Total as per Broad sheet.  
 Total as per Detail Book.  
 Initials of Section Officer maintaining Detail Book.  
 Difference.  
 Initials of Branch Officer.





FORM A-121 (para 21.11.3)

**Explanation Sheet of Difference in the Provident Fund Broadsheet for the month of .....20**

No. of Item	Region	Particulars of Items	Receipt / Payments						How Adjusted	
			Wrong Classification	Amount not posted in the Broad sheet for want of details	Difference arising out of wrong adjustment of differences of previous months.	Total original difference	Adjustment of differences of previous months	Net Differences		

Details Book figure \_\_\_\_\_  
 Broad sheet figure \_\_\_\_\_  
 Difference \_\_\_\_\_



FORM A-122 (Para 21.11.2)

Abstract of Difference in the ..... Provident Fund Broadsheet for the year .....20

Months of difference	Amount of original difference	Receipt/Payment												Adjusted in March (Final)	
		Adjusted in April	Adjusted in May	Adjusted in June	Adjusted in July	Adjusted in August	Adjusted in September	Adjusted in October	Adjusted in November	Adjusted in December	Adjusted in January	Adjusted in February	Adjusted in March		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
April Balance															
May Balance															
June Balance															
July Balance															
August Balance															
September Balance															
October Balance															
November Balance															
December Balance															
January Balance															
February Balance															
March Balance															
March Final Balance															
Total Adjustment Balance															



**FORM A-123 (Para 21.14.1)**

**EMPLOYEES' STATE INSURANCE CORPORATION GENERAL PROVIDENT FUND**

Statement of account of Shri/Smt./Km..... Account No..... (G) with the Employees' State Insurance Corporation General Provident Fund for the year 20..... Rate of interest for the year..... percent.

	Rs.	Remarks
1. Balance of Employee's share at the beginning of the year	.....	
2. Add Subscriptions during the year	.....	
3. Add Refund of advances during the year	.....	
4. Add Interest for the year.	.....	
5. Add Incentive Bonus.	.....	
6. Less withdrawals during the year.	.....	
7. Total of Employee's share at the end of year	.....	

Note — (1) The subscriber is requested to state whether he desires to make any alteration in any nomination made under Regulation 7 of the Fund.  
 (2) In case where the subscriber had made no nomination in favour of a member of his family owing to his having no family at the time, but acquired a family thereafter, the fact should be reported to the Financial Commissioner.  
 (3) The subscriber is requested to satisfy himself as to the correctness of the statement and to bring errors, if any, to the notice of the Financial Commissioner within three months from the date of receipt of this statement.

New Delhi, dated the..... 20  
 To Shri/Smt./Km..... Section Officer

Through the A.O./R.D. concerned.  
**To be returned to the Financial Commissioner, Employees' State Insurance Corporation, New Delhi**  
 I hereby acknowledge receipt of the Annual Statement of my E.S.I.C. (G.P.E) Fund Account for the year 20.....\*and/\*but do not accept the balance shown therein as correct for the reasons stated in the attached statement prepared by me.

To,  
 The Financial Commissioner  
 E.S.I. Corporation, New Delhi  
 \*Delete words which are in applicable.  
**For use in the Accounts Branch at Head Quarters Office**

Noted in Ledger  
 Clerk  
 Section Officer



## FORM A-124 (Para 22.4.1(d))

## AUDIT PROGRAMME FOR BRANCH OFFICE

Audit programme in respect of Branch Office ..... For the Quarter ending ..... Comprising of .....

No. of regular audit parties ..... comprising of .....

No. of temporary audit parties ..... Comprising of .....

Audit for the period From ..... to .....

Nature of payments of accounts	Total No. of payment for the quarter ending.	Extent of audit.	Total No. of payments to be audited.
Sickness Benefit	—	—	—
Extended Sickness Benefit	—	—	—
Maternity Benefit	—	—	—
Temporary Disablement Benefit	—	—	—
Permanent Partial Disablement Benefit	(New cases)	—	—
-do-	(Old cases)	—	—
Dependant's Benefit	—	—	—
Loss of wages & Conveyance	—	—	—
Funeral Benefit	—	—	—
Total:-			

1. Payment to be checked 50 per day per auditor \_\_\_\_\_
2. Dockets to be checked 725 per day per auditor (Checked of Dockets with Schedules 100) \_\_\_\_\_
3. Benefit rates i.e. 20% of total No. of payments 500 per day per auditor. \_\_\_\_\_
4. Administrative Expenditure 33% for a quarter 1 Monday per quarter. \_\_\_\_\_
5. Checking of Cash Book 1 Monday per quarter (Cash Books & postage A/cs. 1003 of total) \_\_\_\_\_
6. Compilation of Reports @ 1 Monday per quarter \_\_\_\_\_
7. Review of old Reports @ 1 Monday per quarter \_\_\_\_\_
8. (a) Audit of the office of Medical Referee @ 1 Monday per quarter \_\_\_\_\_
9. Dates in transit, if any \_\_\_\_\_
10. Dates proposed for Audit. \_\_\_\_\_
11. Intervening dates of holidays, if any \_\_\_\_\_

DY. DIRECTOR(F)



**FORM A -125 (Para 22.4.1(d))**

**AUDIT PROGRAMME FOR RO/SRO**

Audit programme in respect of the ..... for the period ending from ..... to ..... of regular Audit parties..... comprising of..... auditor No. of temporary ..... Auditor.

Nature of payments of Accounts	Total No. of payment for the quarter ending	Extent of Audit	Total payment be audited.
1.	2.	3.	4.
Administrative expenditure			
Employers		33.1/3% (One month the quarter. Month to be indicated by the C.A.O.) 25% of total employees approx.	
Total			

Man-days.

Administrative Expenditure (Cash Book and postage Account 100% totals)  
 10 Man-days per quarter for Bombay Region 21 Man-days per quarter for West Bengal Region 05 Mondays per quarter for other Region.  
 Files of E.S.C. @ 15 files per day per auditor. Files of Bft. Branch @ files per day per auditor. Contribution Cards (RCC) in Regional Office@ 125 per day auditor.  
 Compilation of reports @ 1 man-day per quarter Review of old reports @ 1 man-day per quarter.  
 Total No. of man-day/ actual days required.

No. of auditors  
 Dates proposed for auditors..... to.....  
 Dates proposed for Head Clerk .....  
 Intervening dates of holidays, if any .....

DY. DIRECTOR(F)





FORM A -125A (Para 22.4.1(d))

AUDIT PROGRAMME OF ESIC/ Medical Educational Institution

Audit programme in respect of the ..... for the period ending from ..... to ..... comprising of ..... auditor No. of temporary ..... Auditor.

Nature of payments of Accounts	Total No. of payment for the quarter ending	Extent of Audit	Total payment be audited
1.	2.	3.	4.
Administrative expenditure			
Employers		33.1/3% (One month the quarter. Month to be indicated by the C.A.O.) 25% of total employees approx.	
Total			

Man-days.

Administrative Expenditure (Cash Book and postage Account 100% totals)

10 Man-days per quarter for Bombay Region 21 Man-days per quarter for West Bengal Region 05 Mondays per quarter for other Region.

Files of E.S.C. @ 15 files per day per auditor. Files of Bft. Branch @ files per day per auditor, Contribution Cards (RCC) in Regional Office@ 125 per day auditor.

Compilation of reports @ 1 man-day per quarter Review of old reports @ 1 man-day per quarter.

Total No. of man-day/ actual days required.

No. of auditors

Dates proposed for auditors..... to .....

Dates proposed for Head Clerk .....

Intervening dates of holidays, if any .....

DY, DIRECTOR(F)



**FORM A-126 (Para 22.4.5)**

**CENTRAL REGISTER OF LOCAL AUDIT WORK**

Sl.No.	Name of Office	Nature of Records and Registers to be audited	Arrears of audit	Period for which audit is due		Audit work proposed to be done during the month		Audit work actually done during the month		Arrears of audit carried forward	No. and date of issue of audit Report	Particulars of audit party i.e. by whom audited	Remarks
				From	To	From	To	From	To				
1	2	3	4	5	6	7	8	9	10	11			

1. R.O./S.R.O.
  - (a) Contribution
  - (b) Administrative expenditure
  - .....
2. Branch Office.
  - (a) Adm. Expenditure
  - (b) Benefit Payments.
  - (a)
  - (b)
  - (a)
  - (b)
  - (a)
  - (b)
3. ESIC/MC





**FORM A-127 (Para 22.5.1)**

Book No. ....

**AUDIT OBJECTION SLIP**

(Reply to be furnished within two days of the receipt or by the last day of the stay of the Audit Party whichever is earlier)

Name of the Office under Audit .....

Name of supervisor Audit Party .....

Sl. No.	Audit Objection	Reply

Dated Signature of Supervisor Audit Party

Dated Signature of Head of office



FORM A-128(a) (Para 22.5.4)

**Inspection Report**

**PART - I  
PRELIMINARY**

1. (a) Name of the Supervisor of Audit Party \_\_\_\_\_  
 (b) Name of Auditors \_\_\_\_\_
2. (a) Date (s) of inspection \_\_\_\_\_  
 (b) Quarter (s) under inspection \_\_\_\_\_
3. Name of the Manager who held charge during the quarter (s) under inspection \_\_\_\_\_
4. Name of the Cashier who held charge during the quarter (s) under inspection \_\_\_\_\_

**PART - II  
CASH BOOK & ALLIED REGISTERS**

Name of Cash Book	Month for which checked	Condition of Registers. It may also be stated whether the L.O.M. makes surprise verification of cash in addition to usual monthly verification	OBSERVATION
1. Cash Book A/c No. 1.			
2. Cash Book A/c No. 11			
3. Imprest cash book			
4. Register of excess/deficit in cash balance			
5. Postage Register			
6. Duplicate Identity Card Stock and issue Register			



**PART - III**  
**OTHER REGISTERS AND RECORDS**

(Audit Inspector should give his remarks on proper maintenance of the Registers and may also point out the discrepancies if any noticed during review)

1. Stock Register of Receipt Books \_\_\_\_\_
2. Stock Register of Cheque Books \_\_\_\_\_
3. Cheques Drawn Register \_\_\_\_\_
4. Bills Register \_\_\_\_\_
5. Undisbursed Pay and Allowances Register \_\_\_\_\_
6. Overtime Register \_\_\_\_\_ ; \_\_\_\_\_
7. Contingent Register \_\_\_\_\_
8. Conveyance Charges Register \_\_\_\_\_
9. Register of Electricity and Water charges \_\_\_\_\_
10. Money order Register :
  - (i) General \_\_\_\_\_
  - (ii) Whether prompt action is being taken for tracing out money orders whose postal acknowledgements are pending. Cases of delay should be mentioned \_\_\_\_\_
  - (iii) Whether Money orders received back are being properly accounted for \_\_\_\_\_
11. Franking Machine Register \_\_\_\_\_
12. Duplicate Key Register ■
  - (i) General \_\_\_\_\_
  - (ii) Whether the duplicate keys are withdrawn and deposited into the Bank \_\_\_\_\_



13. Telephone Register:
- (i) General \_\_\_\_\_
  - (ii) Is the expenditure within permissible limits? \_\_\_\_\_
  - (iii) Is the expenditure though within prescribed Limits, showing increasing trend \_\_\_\_\_
14. Dead Stock Register \_\_\_\_\_
15. Stock Register of consumable articles \_\_\_\_\_
16. Stock Register of Forms \_\_\_\_\_
17. Stock Register of Stationery \_\_\_\_\_
18. Stock Register of Books & Publications \_\_\_\_\_
19. Service Book Register:
- (i) General \_\_\_\_\_
  - (ii) Are all the Service Books & Leave Accounts brought up-to-date (Test check may also be made of the corrections of a few entries indicating particulars of the Service Books test checked) \_\_\_\_\_
20. Permanent Disablement Benefit Register: \_\_\_\_\_
- (i) General \_\_\_\_\_
  - (ii) Whether entries on the left side of the Register are authenticated by the Manager \_\_\_\_\_
  - (iii) Whether the payments have been made in proper manner \_\_\_\_\_
  - (iv) Whether changes, if any, in rates of benefits have been attested by the Manager. Cases of default to be mentioned clearly \_\_\_\_\_
21. ESIC d 7 Register
- (i) General \_\_\_\_\_
  - (ii) Whether the rate card is initiated promptly \_\_\_\_\_
22. Medical Board Register:
- (i) General \_\_\_\_\_
  - (ii) Average time taken in referring cases to the Medical Board \_\_\_\_\_



23. Dependant Benefit Register:  
(i) General \_\_\_\_\_  
(ii) Whether the entries on the left side of the Register are authenticated by the Manager \_\_\_\_\_
24. ESIC-70 Register:  
(i) General \_\_\_\_\_  
(ii) % of verification initiated \_\_\_\_\_  
(iii) Action taken \_\_\_\_\_ ; \_\_\_\_\_  
is the verification effective in accordance with the instructions? \_\_\_\_\_
25. Excess payment Register:  
(i) General \_\_\_\_\_  
(ii) Does the L.O. take prompt action for recovery \_\_\_\_\_  
(iii) Whether Report of cases above Rs. 75 is being made - cases including delay be mentioned here \_\_\_\_\_
26. ESIC - 71 Register:  
(i) General \_\_\_\_\_  
(ii) Is the L.O. taking prompt action for verification of particulars with reference to the Contribution Cards or the wage records of the employer \_\_\_\_\_  
All cases of default on the part of the L.O. be mentioned here.
27. Accident Register:  
(i) General \_\_\_\_\_  
(ii) Is the decision of E.I. being taken promptly?<sup>5</sup> \_\_\_\_\_
28. Alternative Evidence Register:  
(i) General \_\_\_\_\_  
(ii) Has the incidence increased as compared to the incidence during the same quarter of the last year? \_\_\_\_\_
29. Incapacity Reference Register:  
(i) General \_\_\_\_\_  
(ii) State Whether references have been according to the instructions \_\_\_\_\_
30. Acquittance Rolls \_\_\_\_\_
31. Claims passed but not paid Register  
(i) General \_\_\_\_\_  
(ii) Are the payments not claimed cancelled as per the instructions....



32. Any of the Register such as Rent Register, Sweeping Charges Register etc. \_\_\_\_\_

**PART IV**  
**CHECKING OF PAYMENTS ETC.**

**(1) List of Benefit Files Ledger Sheets test checked (2% of un-audited payments and receipts generally).**

- A. Sickness Benefit \_\_\_\_\_
- B. Maternity Benefit \_\_\_\_\_
- C. Extended Sickness Benefit \_\_\_\_\_
- D. Temporary Disablement Benefit \_\_\_\_\_
- E. Permanent Disablement Benefit \_\_\_\_\_
- F. Dependants Benefit \_\_\_\_\_
- G. Funeral Benefit \_\_\_\_\_
- H. Others \_\_\_\_\_

**(2) List of the Benefit Files/Ledger Sheets of Audited payments and receipts reviewed (20% of audited payments & receipts generally).**

- A. Sickness Benefit \_\_\_\_\_
  - B. Maternity Benefit \_\_\_\_\_
  - C. Extended Sickness Benefit| \_\_\_\_\_
  - D. Temporary Disablement Benefit \_\_\_\_\_
  - E. Permanent Disablement Benefit \_\_\_\_\_
  - F. Dependants Benefit \_\_\_\_\_
  - G. Permanent Benefit \_\_\_\_\_
  - H. Funeral Benefit \_\_\_\_\_
- (i) Whether cheques have been issued or cash payments made: \_\_\_\_\_
- (ii) Whether cash payments have been made after proper requests from the I.Ps. \_\_\_\_\_
- (iii) Whether such payments have been made in the presence of the Manager and certified as such on the dockets \_\_\_\_\_



**PART - V**

Audit Inspector should give particular attention to the following matters and any other matter reflect the working of a Branch Office and the Audit Inspector's replies should be based on a thorough check and verification of the records and the discussion with the Branch Office Manager, where necessary, before incorporating his observations in the Inspection Report.

1. Whether adequate arrangements exist for security of cash in the Branch Office such as embedding of safe and fixing of cash box etc. \_\_\_\_\_
2. (i) Is the Branch Office having confirmation from R.O. of Insurance of coverage of Cashier ? \_\_\_\_\_  
(ii) Whenever there is increase in drawl limits, has action been shown to enhance coverage of the Cashier ? \_\_\_\_\_
3. Are adequate arrangements made by the Manager for disbursement of cash during the absence of the regular Cashier ? \_\_\_\_\_
4. Are the Medical Certificates being issued correctly by the I.M.Os Particulars of any irregularities noticed may be mentioned clearly. \_\_\_\_\_
5. Whether the L. O. is verifying I.M.Os signatures daily to the extent of prescribed % age. \_\_\_\_\_
6. (a) Whether all the Ledger Binders of the L.O. Contain Index Sheets duly filled in up-to date and all the Ledger Sheets and all the entries in the Index Sheets initialled by the L.O.M. \_\_\_\_\_  
(b) Whether Subsequent insertions of Ledger sheets are page numbered, indexed and initialled as per existing instructions. \_\_\_\_\_

**PART - VI**

1. List of important irregularities to be brought to the notice of
  - (i) Regional Director and
  - (ii) Financial Commissioner





**PART - VII**

1. Whether defects/ irregularities pointed out by Audit are being attended to and recurrence thereof avoided \_\_\_\_\_
2. Are there any persistent irregularities/serious irregularities being committed in spite of audit observations specially brought to the notice of Dy. Director (Finance)/Dy. Accounts Officer \_\_\_\_\_
3. Does the monthly expenditure on conveyance charges paid to the Cashier exceed the limit of Rs. 75/-. If so, indicate the reasons for the same. Any suggestion for bringing down the expenditure may also be indicated. \_\_\_\_\_

**PART - VIII**

**CERTIFICATES BY THE SUPERVISOR OF AUDIT PARTY**

1. Certified If, it the auditors attached to my party have completed audit of the Branch Office records as per yardstick laid down and the required percentage of work has been reviewed by the undersigned \_\_\_\_\_
2. Compliance in respect of audit observations dropped was duly verified (Indicate the items dropped) \_\_\_\_\_

DATED

Supervisor of Audit Party



## FORM A-129 (Para 22.8.5)

## REGISTER OF PERMANENT DISABLEMENT BENEFIT

Sl. No.	Ins. No.	Name of IP.	Name of L.O.	Age	Rate of Benefit & % age	Date of Commencement of benefit	Dated initials of Dy. Dir (F)	Date on which entries in LO Register (ESIC 26) checked	Page No. of L.O. Register (ESIC 26)	Dated Initials of Audit Inspector for check as in Col. 9	COMMUTATION			Date of Receipt in Accounts Branch	Due date for pre/post audit	Remarks
											Date of effect of commutation	Amount of commuted value	Date of Payment of commutation			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17



**FORM A-130 (Para 22.8.5)**

**REGISTER OF DEPENDANTS BENEFITS**

Sl.No.	Ins. No.	Name of IP.	Name of L.O.	Name of Dependent	Age of Dependent	Daily Rate of benefit	Date of Commencement of benefit	Date of termination of benefit	Dated initials of Dy Dir(F)	Date of Check of entries with L.O. Register (From ESIC-40)	Page No. of L.O. Register (ESIC-40)	Dated initials of Audit Inspector for check as in Col. 11	Dated Receipt in Accounts Branch	Date of Disposal	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16



FORM A-131 (Para 22.10.1)

MONTHLY PROGRESS REPORT OF LOCAL AUDIT OF RO/SRO

PROGRESS REPORT ON LOCAL AUDIT CONDUCTED IN THE MONTH OF .....

- 1. Name of the RO/SRO inspected/audited.
- 2. Actual period taken for audit from ..... to ..... Names to be stated
- 3. By whom audited. Supervisor ..... Auditors ..... Arrears, if any

4. Nature of payments or accounts.	Period of Payments	Quantum of work to be done	Quantum of work actually done	Arrears, if any	Remarks
------------------------------------	--------------------	----------------------------	-------------------------------	-----------------	---------

Administrative Expenditure

Contributions

- 5. Important irregularities noticed which are of interest or otherwise to be brought to the notice of the Jr. Director (F)
- 6. Dates approved for Local Audit.
- 7. Date of completion of Local Audit.
- 8. Dates of issue of Local Audit Report.

Dy. Director (F)



**FORM A-132 (Para 22.10.2)**

**MONTHLY PROGRESS REPORT OF LOCAL AUDIT OF BRANCH OFFICES/ESICH/MC CONDUCTED IN THE MONTH OF .....**

Name of Office	Period of Payments	By whom audited	Dates Approved	Date of completion of audit	Date of issue of report	Whether all items of work as in programme were completed or not	Arrears if any.	Reasons for arrears	Important/Serious irregularities, if any.	Remarks
1	2	3	4	5	6	7	8	9	10	11

Dy. Director (F)  
Dy. Accounts Officer.

Note: (a) In column 6, if the date of issue of report is not due, it may be so indicated & mentioned the due date.

(b) In column No. 10 'Yes' or 'No' may be inserted, if answer is 'yes' a catch work viz., vide Annexure..... may be indicated & all such irregularities may be incorporated in the Annexure.



**FORM A-133**

**Note 3 of Appendix. 5**

**REGISTER OF RECORDS DESTROYED**

Serial No.	Description of records	Volume or total No. of sheets etc.	Period to which the record relates		Sanction to Destruction		Date of destruction	Dated signature of the officer witnessing destruction	Remarks
			From	To	Reference to rules or order	Dated initials of the Dy. Director (F)			
1	2	3	4	5	6	7	8		



**Form A-134 (Para 7.5.3)**

**STATEMENT OF RENTS**

Name of Office \_\_\_\_\_  
 Major Head to be credited \_\_\_\_\_

Register No. of building	Name of building	Name, rank & office of occupant with rates of his pay & allowances as known to the R.D./Officer Incharge of Bldgs.	Amount due to the end of 20	To be filled in by the Disbursing Officer	
				Amount recovered during 20	Remarks with date & other particulars of changes in the rates of emoluments shown in Column 3.
1	2	3	4	5	6





**FORM-1 (Para 5.3.1(c))**

Book No. S	Form No. 1	Book No. S	Form No. 1
Receipt	Dated _____	Receipt	Dated _____
Received from _____		Received from _____	
The sum of Rupees _____		the sum of Rupees _____	
_____		_____	
on account of _____		on account of _____	
_____		_____	
Rs. _____		Rs. _____	
Entered in Cash Book Page No. _____	Authorised Officer	Authorised Officer	Authorised Officer
Cashier			
The Employees' State Insurance Corporation		The Employees' State Insurance Corporation	



FORM S-III (Para 5.3.1)

 Bank Copy <b>Employees' State Insurance Corporation</b> <b>State Bank Of India</b>	 Depositors Copy <b>Employees' State Insurance Corporation</b> <b>State Bank Of India</b>																				
(CHALLAN CAN BE SUBMITTED AT ANY SBI BRANCH) USE CBS SCREEN NO. 8888 Fee Type 56	(CHALLAN CAN BE SUBMITTED AT ANY SBI BRANCH) USE CBS SCREEN NO. 8888 Fee Type 56																				
Challan No.(Registration ID/Ref. No. in SBI CBS) : 00123325644745 Party Code : 000006 Name of Factory/Estt./Party : XXXXXXXXXXXX Address : Mobile No :	Challan No.(Registration ID/Ref. No. in SBI CBS) : 00123325644745 Party Code : 000006 Name of Factory/Estt./Party : XXXXXXXXXXXX Address : Mobile No :																				
Mode of Payment : CHEQUE Cheque/DD/Ref. No. : 000000 Dated : 25-07-2023 Drawn on (Name of the Bank) : ABC	Mode of Payment : CHEQUE Cheque/DD/Ref. No. : 000000 Dated : 25-07-2023 Drawn on (Name of the Bank) : ABC																				
<b>Remittance Details</b> Total 1.00 Total In Words(Rs.) One Only	<b>Remittance</b> Amount 1.00 CAUTION DEPOSIT COLLECTED FROM STUDENTS. Total 1.00																				
Denomination <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>1000X</td><td></td></tr> <tr><td>500X</td><td></td></tr> <tr><td>100X</td><td></td></tr> <tr><td>50X</td><td></td></tr> <tr><td>20X</td><td></td></tr> <tr><td>10X</td><td></td></tr> <tr><td>5X</td><td></td></tr> <tr><td>2X</td><td></td></tr> <tr><td>1X</td><td></td></tr> <tr><td>Total</td><td></td></tr> </table>	1000X		500X		100X		50X		20X		10X		5X		2X		1X		Total		Total In Words <b>One Only</b>
1000X																					
500X																					
100X																					
50X																					
20X																					
10X																					
5X																					
2X																					
1X																					
Total																					
(For Bank's Use) Deposit Date : D D M M Y Y Y Journal No. _____ Branch Stamp and Signature of Cashier Notes : 1)No Charges/Commission to be charged from the depositor	(For Bank's Use) Deposit Date : D D M M Y Y Y Journal No. _____ Branch Stamp and Signature of Cashier Notes : 1)No Charges/Commission to be charged from the depositor																				



FORM ESIC-19 (See Para 5.3.5 (c))

EMPLOYEES' STATE INSURANCE CORPORATION  
SCHEDULE OF BENEFITS PAID

Branch Office  
.....  
Branch Office Code No.

Mode of Payment ..... Schedule Sheet No. ....  
Date .....

Particulars of Cash Benefit ..... 'FB' for Funeral Benefit Ex. S.B. for Extended Sickness Benefit 'L.W.', Loss of Wages, R.A. for Rehabilitation for Allowance etc. 'MO', MO Commission

Sr. No.	Insurance No.	Name of the Insured Person	Daily rate of benefit	Sickness		Extended Sickness Benefit		Maternity		Temporary Disablement		Permanent Disablement		Dependants		Other Benefit		Remarks	
				No. of benefit days	Amount Rs. P.	No. of benefit days	Amount Rs. P.	No. of benefit days	Amount Rs. P.	No. of benefit days	Amount Rs. P.	No. of benefit days	Amount Rs. P.	No. of benefit days	Amount Rs. P.	Type	Amount Rs. P.		
1	2.	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	



1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	

TOTAL \_\_\_\_\_

Prepared by (Initials) ..... 1. Certified that payments shown above were made in the manner specified and have

Grand Total Rs. .... been duly posted in the respective Ledger.

Total Checked (Initials with date) ..... 2. Certified that all the payments listed in this Schedule, the dockets are held by the

Branch Office.

Date ..... Cashier

Forwarded to the Regional Office Date Manager



ESIC L-1 (See Para 7.8.2)

Benefit Period		Standard Benefit		Initials	
To	From	Rate	Posted by	Checked by	

D.I.C. ISSUED					
Date	LOM'S Initials	Date	LOM'S Initials	Insurance No. Sex & Status	Employer's Code No.
				Name	Yr. of Birth Date of entry
ESB ENTITLEMENT				Father's/Husband's Name	Branch Office
Disease	No. of Days	Valid Upto	ESB Rate	Present Address	Dispensary of Panel Dr.
PERMANENT DISABLEMENT BENEFIT					
Date of Injury	Nature of Disablement	% Age Awarded	If Commuted Date Amount	..... Signature T.I. of IP .....	
				Dr. & Signature of L.O.M.	
				..... Signature T.I. of IP .....	

Date Month & Year	CERT. FORM No.	CERT. PERIOD	Date & Location of injury/Diagnosis/Maternity Date	T.D.B./Maternity Payable		S.B./E.S.B. Payable		Rate	Amount Payable Rs. P.	INITIAL OF			PAYMENTS			REMARKS			
				From	To	From	To			Days	Days	Prepared by	Checked by	Passed by	Schedule Sheet No.		Serial No.	Dated Initial of Cashier/Teller	
1	2	3 4 5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22





# APPENDICES





### APPENDIX - 1 (See paragraph 1.3)

#### Arrangement with the State Bank of India/ Associates Banks/Nationalised Banks

The state Bank of India/Associates Banks/Nationalised Banks have consented to undertake the items of work enumerated below:

- (i) Opening of an account, Centrally, whenever required, styled "Employees State Insurance Fund-Account No. 1" to receive all moneys accruing or payable to the Employees' State Insurance Fund which will be operated only by the Headquarters Office of the Corporation;
- (ii) Opening of accounts, where required, styled "Employees' State Insurance Saving Fund Account No. 2", from which the Headquarters Office and other accounting units (such as ROs/SROs/DCBOs/BOs/ESIC Hospitals etc) will withdraw money for purpose of meeting the administration and benefit expenses. These accounts will be fed by transfer of money from "ESI Fund Account No. 1" (Central) under instructions from the Headquarters Office;
- (iii) Accounts to be rendered by the Bank to the offices of the Corporation in respect of Account No. 1 and 2.
- (iv) The Bank will also provide the facility of encashment of ESIC cheques, and duplicate keys of safe and transfer of funds to various Bank accounts of the E.S.I. Corporation, credit of pension to ESIC pensioners through their bank accounts, besides the usual banking facilities.
- (v) All the above facilities/services will be provided strictly as per the agreement with the Bank in force.



**APPENDIX - 2**  
**Deleted.**

**APPENDIX - 3**  
**Procedure Relating to Payment of Cash Benefits by Money Orders**

**Deleted.**



**APPENDIX - 4**  
**(See note 2 under paragraph 7.8.2)**

**Rules for preparation of Last Pay Certificate in Cases of Transfers on Duty**

- (1) Transfers on duty may be of two kinds:-
- (i) An employee may proceed on duty from one accounting unit to another accounting unit, e.g., from Headquarters to Region or vice versa.
  - (ii) An employee may proceed on duty from one place to another in the same accounting unit, e.g., from one Branch Office to another within the same Region or from Regional Office to Branch Office or vice versa within the same Region.
- (2) In the former case the certificate should be given as follows:-
- (a) The certificate should be given by the DDO after verification from the Finance & Accounts Branch from which the employee last drew his pay, one copy of the certificate should be given to the employee and duplicate copy should be forwarded to the Finance & Accounts Branch of the circle to which the employee has been transferred.
  - (b) Deleted.
- (3) Deleted.
- (4) The last pay certificate shall be prepared in all cases mentioned above in Form No. A-24. This form provides for details of the GPF/NPS deductions, recoveries related to loans and advances etc. Although the officer preparing the last pay certificate is responsible not only for entering in the certificate all demands against the departing employee, including any made under an order of attachment of his pay by a Court of law of which he may have received notice before granting the certificate, but also for passing on any of which he may afterwards receive notice to the Finance & Accounts Branch or the Head of the Office from which the employee will in future draw pay.
- (5) Deleted.

## APPENDIX - 5 (See paragraph 15.7)

### Destruction of Records connected with Accounts

The destruction of records (including correspondence) connected with accounts shall be governed by the following rules: -

1. The following shall not be destroyed: -
  - (i) Records connected with expenditure which is within the period of limitation fixed by law.
  - (ii) Records connected with expenditure on projects, schemes or works not completed although beyond the period of limitation.
  - (iii) Records connected with claims to service and personal matters affecting persons in the service.
  - (iv) Orders and sanctions of a permanent character, until revised.
  - (v) Records connected with receipts and expenditure which have been objected to and are under correspondence or in respect of which suits have been filed in the court even though the period for which they are required to be preserved has expired.
2. The following records shall be preserved for not less than the period specified against them: -

Sl. No.	Description of Records	Period of preservation expressed in complete financial year	REMARKS
1	2	3	4

#### Provident Fund

1	Provident Fund Ledgers and Registers.	35	
2.	Register of temporary withdrawals.	5	
3.	Provident Fund Broadsheet.	2	
4.	Provident Fund Declaration		Follows the period prescribed for Provident Fund voucher of final payments.





5.	<p>Vouchers on which final payments of Provident Fund money are paid to persons other than the subscribers: -</p> <p>(a) to minors (b) to other than minors</p> <p>(i) not in accordance with declaration of subscriber. (ii) in accordance with declaration of subscriber.</p>	<p>30 30 6</p>	
6.	<p>Provident Fund Vouchers of final payment other than those mentioned in serial No. 5 above.</p>	<p>6*</p>	
7.	<p>General Provident Fund</p> <p>(a) Admission to</p> <p>(b) Adjustment of missing credits (c) Financing of Insurance Policies: (i) Files containing the original paper i.e. the request &amp; the sanction authorities etc.</p>	<p>1 year. A complete list of subscribers should be maintained in each disbursing office in accordance with Government of India decision below Rules 166 of General Financial Rules (Revised and Enlarged) 1963. 2 years</p> <p>(* ) 45 years to be reckoned from the year in which the file is recorded after all action has been completed.</p>	
	<p>(ii) Bills may be retained as long as bills relating to other claims are retained. (d) Final withdrawal i.e. for 3 years after final payment of the house building higher provident fund. Technical education of children etc.</p>		

8	Vouchers for temporary advance from the Provident Fund.	5 years
9	Vouchers for financing of Insurance Policies.	5 years

**Audit**

1.	Salary Audit Register of Gazetted Officers (including non-gazetted Officers authorized to draw salary on Gazetted Officer pay bill forms).	12	An audit register is to be opened for 6 years at a time.
2.	Establishment Audit Register.	8	An audit Register is opened for 4 years at a time.
3.	Travelling Allowance Audit Register.	3	
4.	Register of bills received.	2	
5.	Register of control over expenditure against allotments.	1	
6.	Register of Deposit of Securities.	6	
7.	Register of Permanent advances.	4	

8.	Register of advances on account of pay & travelling allowance.	3*	
9.	Register of advances for other purposes e.g. festival advances.	3*	
10.	Register of Special charges (form ATM-33).	5	
11.	Register of Periodical charges (form ATM-	5	





35).			
12.	Register of advances for purchase of motor cars.	8*	
13.	Register of advances for purchase of other conveyances.	3 years after the final recovery	
14.	Register of House Building Advance.	3 years after final recovery.	
15.	Register of General Provident Fund Advances.	3 years after final recovery.	
16.	Register of Miscellaneous Advance.	-do-	
17.	Register of deductions payable to other parties.	5*	
18.	Register of payments made on behalf of State Govts.	8*	
19.	Register of payments of house rent of employees to Estate Office.	12	
20.	Register of recovery of rent of Corporation's building owned or leased.	8	
21.	Leave accounts of Gazetted Officers.	2 years after the year when all officers whose accounts appear in the register have retired or new register opened.	
1	2	3	
22.	Objection book and adjustment register.	1 year after a new register is opened.	

\*Provided that none of the balances entered in the register is outstanding on the date of destruction.



### Account Compilation

1.	Monthly Classified Abstract of Receipts.	10
2.	Monthly Classified Abstract of Payments.	10
3.	Consolidated Abstract of Receipts.	30
4.	Consolidated Abstract of Payments.	30
5.	Annual Accounts.	Permanently
6.	Monthly Account (typed copy)	10
7.	Transfer Entry Book.	5
8.	Benefit Payment Schedules with Finance & Accounts Branches (Forms ESIC-19/20).	6 years
9.	Statement of Accounts in respect of Accounts No. 1 & 2 received from Branch Offices. (i) Daily returns (ii) Monthly returns	6 10
10.	Bank Reconciliation Statement at Regional Offices and Branch Offices.	3 years provided the outstanding items are settled/cleared by that time.
1	2	3

### Cash

1.	Cash Book-Account No.1.	Permanently
2.	Cash Book-Account No.2.	Permanently



3.	Consolidated Cash Books maintained by Headquarters Office:- (a) Account No. 1 (b) Account No. 2	7 7	
4.	Statement of Accounts received from bank:- (a) Account No. 1 (b) Account No. 2	10 10	
5.	Duplicate copies of challans received from Bank.	3	
6.	Stock Register of Receipt	5	After completion of register
7.	Register of cheques received and challans issued.	3	After completion of register
8.	Cheque Drawn Register.	3	After completion of register
9.	Challan diaries	5	After completion of register
10.	Counterfoils of cheque books.	5	
11.	Counterfoils of receipt books.	5	
12.	Register of Transfer Advice Notes issued.	5	
13.	Counterfoils of Transfer Advice Notes issued.	3	
14.	Register of cheque books.	1 year counting from the date of last entry made in the register.	
15.	Register of cheque encashable at par.	1 year	
16.	Register for watching the bi-monthly limits of withdrawals by Branch Office Manager.	1 year after the new register is opened.	
17.	Imprest Cash Book.	10 years	

18.	Transfer of Funds File.	2 year after the period of external audit is expired.
19.	Register of withdrawal from Account No. 2 (Cheque drawn Register).	3 years after the completion of the Register.

### Miscellaneous

1.	Register of investments and properties held.	Permanently
2.	Correspondence file on investments.	Permanently
3.	Loan Register.	Permanently
4.	Register of payments to Members of Medical Board.	5
5.	Register of payments to State Governments on account of cost of medical care of the Insured Persons.	Permanently
6.	Budget Estimates.	3
7.	Broadsheet of contributions towards pension and leave salary.	35
8.	Audit objection notes & reports of E.S.I.C. Offices.	5
9.	Register of Suspense Slips.	5
1		3
1		3
10.	Register of Destruction of records.	Permanently
11.	Vouchers:-	
	(i) Officers pay bills (Gazetted Officers & Self Drawing Officers).	35 years in Finance & Accounts Branch.
	(ii) Establishment Pay Bills.	35 years in Cash Branch, 6 years in Finance & Accounts Branch.





	(iii) For payment of land taken up.	Permanently
	(iv) Of advances:- Motor car, other conveyances, for festival.	6
	(v) Deposit Repayment Voucher.	5
	(vi) Payment of house rent.	5
	(vii) T.A. Bills.	3 years
	(viii) Contingent bills.	5 years
	(ix) Contingent Register.	5 years
	(x) Payment to Post Offices on account of (after Policy matures) deductions of Postal life Insurance.	3 years
	(xi) Medical Reimbursement Claims of the employees (both Officers & Staff).	6 years
	(xii) Refund vouchers on account of Employees' Contribution/Employers' Special contribution.	5 years
12.	Deleted.	
13.	Appropriation Accounts.	5 years.

*Note 1:* The expiry of the period will count from the last day of the latest financial year covered by the record unless stated otherwise against the record.

*Note 2:* Records separated for destruction should be destroyed only after the orders for their destruction in writing by the Director General, ESIC.

*Note 3:* Full details of the records destroyed from time to time should be kept as permanent record in the Register of Records Destroyed in the Form A-133.



**APPENDIX - 6**  
**(See paragraph 18.8.2)**

**Procedure for the receipt of Inspection Reports and replies thereto**

Consolidated Audit Report on the accounts of the Employee's State Insurance Corporation has to be submitted by the Principal Director of Audit, Central Revenues, New Delhi by the 1<sup>st</sup> December each year to the Central Government. In order to adhere to this date strictly, the following procedure to deal with the Inspection Reports on 'TOP PRIORITY' basis at all stages is laid down.

(i) The audit of the accounts of the officers of the Corporation will be taken up by the State Director of Audit/Accountant General concerned on or after the 15<sup>th</sup> of May each year.

(ii) Final replies to Inspection Reports will be sent by the Director General within six weeks from the date of receipt of these reports in the Regional Offices.

(iii) (a) The State Director of Audit/Accountant General will send one copy of the Inspection Report direct to the Regional Director etc. and two copies to the Headquarters Office.

(b) In case the Inspection Report is received in duplicate at the Regional Office etc. one copy shall be dispatched on the same day or at the latest on the next working day to the Headquarters.

(c) On receipt of the Inspection Report at the Hqrs. Office, it shall be separated from all other Dak by the C.R. Branch and shall be passed on to the Finance & Accounts Branch on the same day. Extracts of Inspection Reports will be sent to the Divisions concerned at the Headquarters within the next three days.

(iv) (a) Under the standing arrangement, final replies to all the Inspection Reports will be issued by the Director General. Replies to the test audit-notes need not be sent by the Regional Directors etc. to the Headquarters Office.

(b) On receipt of the Inspection Reports in the Regional Office etc. it shall be separated from all other letters at the Dak stage and immediately sent to the Regional Director etc. for information and further action.

(v) The Regional Director etc. shall immediately inform the Financial Advice & Chief Accounts Officer of the date of receipt of the Inspection Report from the State Director of Audit/Accountant General endorsing a copy to the Insurance Commissioner. Regional Director etc. will initiate immediate action for framing replies to the observations raised in the Inspection Report and send comprehensive replies to the paras of the Inspection Reports direct to the Branches concerned at the Headquarters Office within two weeks of the receipt of the Inspection Report under intimation to the Financial Adviser & Chief Accounts Officer. This period should be strictly adhered to. Where a Branch Office is to be consulted, this period may be extended to three weeks, but





no more. That the Regional Accounts Officer has verified the replies should be clearly indicated in the forwarding letter.

- (vi) The Regional Accounts Officer stationed at the Headquarters of the Regional Office should not take more than four days to scrutinize and verify the facts contained in the draft replies when referred to him by the Regional office etc. In the case of Regional Offices etc. which are away from the Headquarters of the Regional Accounts Officer, the Regional Director etc. will forward a copy of his replies to the Regional Accounts Officer concerned for information. The replies to the Inspection Reports need not be routed in such cases through the Accounts Officer to the Headquarters Office.
- (vii) On receipt of replies from the Regional Director etc. the branches at the Headquarter office will examine the replies vis-à-vis the objections raised in the Inspection Report and frame final replies and pass on the same to the Finance & Accounts Branch within seven days of their receipt from the Regional Director etc. concerned. The replies should be duly approved by the Principal Officer of the Division concerned.
- (viii) On receipt of final replies, the Finance & Accounts Branch at Headquarters Office shall examine and consolidate them ensuring that replies to the Director of Audit/Accountant General concerned are issued within the stipulated period.
- (ix) The important paras of the Inspection Reports which are considered to be important enough to find a place in the consolidated Audit Report of the Corporation will be sent to the respective Regional Director etc. by the State Accountant General by means of a D.O. letter and a copy thereof will also be endorsed to the Director General. The replies to such audit paras will be forwarded by the Director General with promptitude to the State Director of Audit/Accountant General concerned. The Regional Directors etc. are thus to pay immediate attention in dealing with such paras and frame suitable replies with utmost promptitude. The replies so framed by the Regional Directors etc. must reach the Headquarters Office within three weeks from the date of receipt of the D.O. letter, if not earlier.

*Note:-* Any delay in submission of replies to audit observations will cause consequential delay in transmission of the final audit report by the Principal Director of Audit, Central Revenue to the Central Government and is also likely to cause repercussions allround. Close adherence to the time-table given above is an essential part of the procedure and all concerned should make every effort to submit the replies to the Inspection Reports in advance of the period specified.





**APPENDIX - 7  
PERFORMANCE BUDGET**

**Deleted.**



**APPENDIX - 8**  
**(See paragraph 19.15.2)**

<b>Major Head</b>	<b>Primary units of appropriation</b>
Benefit to the insured persons and their families	Medical benefits, Cash Benefits Other Benefits.
Administration expenses	<u>A-Superintendence</u> Officers Ministerial establishment Group D Staff <u>B-Field work</u> Officers Ministerial establishment Class I servants Group D <u>C-Common Expenses for A-Supdt &amp; B field work officers/Staffs</u> <u>D-Other Admin Expenses</u>
Continuation to Capital Construction & Contingency Reserve Fund	A-Annual Contribution to capital construction fund@1% of contribution income. B-Annual Contribution to contingency reserve fund.
Expenditure on Capital Account	A-Non-Project B-Projects
Debts, Reserve Funds, Deposits advances and remittances unfunded debt	A-ESIC General provident Fund. B. Reserve Funds C. Deposits D. Advances E. Other Advances F. Remittances
Total Disbursement	
ESI General Reserve	A. Investment during the year (Net of Realisation) B. Deduct transfers to reserve fund investment account
Closing Balance(Cash in Hand/bank)	
Grand Total Expenditure	

**APPENDIX - 9**  
**(See paragraph 22.2.1)**

Local Audit Check-percentage for items to be audited at Regional Offices

(HEADQUARTERS MEMORANDUM NO. 7-1(2)/58-Acts. I dated the 24th September, 58) ITEMS TO BE AUDITED IN ROs/SROs WITH DETAILS OF THE RECORDS TO BE AUDITED	EXTENT OF AUDIT	REMARKS
I	II	III
Contributions		
1. It should be seen whether the lists of new factories registered with the Chief Inspector of Factories and Labour Commissioner are being received regularly or not.		
2. It should be seen whether the names of the factories intimated by the above officials have been entered in the CIF register maintained for the purpose.		
3. Whether Form 01 has been issued to the factories, where required and the replies have been received from all factories and items. whether necessary classification has been done.	25% for items 6-10 plus general review of other items.	
4. To see that necessary remarks in respect of the factories not covered under the Act have been given in the register and to scrutinise the marginal cases.		
5. To see whether code Nos. have been allotted to the factories covered under the Act and whether entries have been made in the register of allotment of Code Nos. & Form C-6		



Employers' Ledger Sheets have been opened.			
6. Checking of returns & contributions regarding wages paid to the employees. The rate at which contribution is paid is also to be checked. It should also be seen whether returns & contribution in Form-6 are being received regularly and whether necessary entries have been made in the C-6 ledger.			
7. To see that the contributions is being deposited regularly. The postings made in the ledger sheet C-6 to be checked from challans.			
8. To see that adequate action has been taken against the defaulters and legal action has been taken against those employers who are in default for two or more quarters. Form-C-14 to be scrutinized generally.			
9. Register of Inspections to be checked that each factory has been inspected at least once in a year.			
10. To scrutinise the Inspection Reports of Inspectors and to see that adequate action has been taken on the irregularities pointed out by the Inspectors and necessary compliance has been made.			
11. Legal cases to be checked with the register maintained for the purpose. It should be specially seen that execution proceedings have been taken within time limit prescribed for the purpose.			
12. Deleted.			
13. To check the register in Form ESIC-38 maintained under Reg. 103-A.		1%	



14. To check the posting in 5% of C-6 register with reference to the No. of employers, challans and the return of contribution cards.					
15. Inspection reports of Inspectors	5% of the total number of reports received in a quarter.	Administrative Expenditure	33-1/3% (one month in a quarter. Month to be indicated by the Dy. Chief Accounts Officer & Financial Adviser & Chief Accounts Officer).	Total of imprest Cash book to be checked cent percent.	
1. Detailed checking of accounts, comparative statements of rates for supplies to receive special attention.		2. Imprest Cash book.	33-1/3% (one month in a quarter. Month to be indicated by the Dy. Chief Accounts Accounts Officer/ Officer & Jt. Chief Financial Adviser & Chief Accounts Officer).	Totals of the selected month also to be checked.	
3. Checking of Postage Registers.	-do-			Cash Book and postage Register to be checked cent percent.	
4. Checking of stock Registers and other subsidiary registers.	33-1/3% (one month in a quarter. Month to be indicated by the Dy. percent. C.A.O./F.A. & CAO).				
5. Checking of service Books, leave accounts, increment certificates etc..	33 ½%				

The percentage of review by the supervisory staff e.g. Audit Inspector of the payments and receipts audited by the auditors will be 20%. In addition, unaudited payments will be checked by the supervisory staff to the extent of 2% and unaudited receipts generally.





**APPENDIX - 9 (a)**  
**(See paragraph 22.2.1)**

**Local Audit Check-percentage for items to be audited at Branch Offices**

(HEADQUARTERS MEMORANDUM NO. 7-1(2)/58-Acts. I dated the 24th September, 58)

Item of work 1	Extent of Audit 2
Sickness Benefit Payments	5%
Temporary Disablement Benefit Payments	10%
Maternity Benefit payments	20%
Permanent (Partial & Total) Disablement Benefit Payments	100% new cases plus 15% recurring payments.
Dependent's Benefit Payments	100% new cases plus 15% recurring payments.
Extended Sickness Benefit Payments	20%
Confinement charges paid in Bombay to insured women and insured persons wives.	20%
Incidental charges to insured persons who undergo sterilization operations under the family welfare programmes	20%
Compensation for loss of wages and/or conveyance charges paid to the Insured Persons appearing before Medical Board/Medical Referee.	20%
Funeral Benefit Payments.	20%
Cash Book Account No. I at Branch Offices	Cent percent checking with reference to counter-foils of receipts and challans for deposits.
Cash Book Account No. II at Branch Offices.	Cent Percent checking with the schedules and 100% checking of totals of the entries made in the Cash Book i.e. excluding checking of payments schedules in ESIC-19. (100% totals of ESIC-19 and 20% arithmetical calculations are to be checked at Regional Office).
Benefit Payments Dockets	Cent Percent check of schedule dockets ESIC-16 to see that for



	every entry in ESIC-19 there is docket in ESIC-16.
Administrative Expenditure	33 1/2 % (one month in a quarter) All subsidiary registers to be checked. Month to be indicated by the Accounts Officer.
Service Books	25%
Leave Accounts	10%
Imprest Cash Book	Cent Percent checking of totals. Receipts to be traced in the Cash Book. Acquittance Rolls to be checked.

The percentage of review by the supervisory staff, e.g. Audit Inspector Upper Division Clerk-Incharge of the payments and receipts audited by the auditors will be 20%. In addition, unaudited payments will be checked by the supervisory staff to the extent of 2% and unaudited receipts generally.



**APPENDIX - 9 (b)**  
**(See paragraph 22.2.1)**

Item of work	Extent of Audit
<b>1. DIRECTORATE (MEDICAL)</b>	
1. Totals of Cash Book	100% i.e. from 1st month of audit period to the end of the last month of audit period.
2. Totals of postage register	
3. Detailed checking of Cash Book with reference to acquittance rolls sub-vouchers, bill register, register for undischursed pay and allowances and contingent charges register.	33 1/3% i.e. for one month in a quarter to be selected by Financial Adviser & Chief Accounts Officer.
4. Service Books, Leave Account and increment certificates etc.	33 1/3% of the total number of Service Books and leave accounts to be checked in the quarter.
5. General review of the following accounts records: (i) Bill Register (ii) Cash Book (iii) Register of undischursed pay & allowances. (iv) Acquittance Rolls (v) Contingent charges Register (vi) Increment Register (vii) Telephone Register (viii) Electricity charges Register (ix) Over-time Allowance Register (x) Rent Register (xi) Water charges Register (xii) Muster rolls of part time employees or staff employed on daily wages. (xiii) Receipts and Issues entries in stock registers of general articles and office equipment.	These registers are to be reviewed generally for the entire period covered by the inspection with special reference to the month selected for detailed audit.



<p>(xiv) Log Book of Staff Car &amp; (xv) Other records concerning accounts. (xvi) Central over exp. register (xvii) Property register (xviii) Rent demand register (xix) Advances to construction agencies Register.</p>	
<p><b>II. CENTRAL STORES</b> 1. Totals of Cash Book. 2. Comparative statement of rates for supplies of medicines furniture, equipment and general articles.</p>	<p>100% i.e. from 1st of the 1st month of current audit period to the end supplies of the month of last month of the current audit period.</p>
<p>3. Detail checking of Cash Book with reference to acquittance rolls sub-vouchers bills register, register for undischursed pay and allowances and contingent charges register.</p>	<p>For one month in the quarter to be selected by Financial Adviser &amp; Chief Accounts Officer.</p>
<p>4. Service Books leave accounts &amp; increment certificate.</p>	<p>33% of the total number of service leave accounts in a quarter.</p>
<p>5. Stock Register. Item No. 1 to 7 at page 326 &amp; 327 of manual of Audit &amp; Accounts.</p>	<p>100% i.e. from 1st of the 1st month manual of current audit period to the end of the month of last month of the current audit period.</p>
<p>6. General review of the following accounts records. 1. Bill register 2. Cash Book 3. Register of undischursed pay and allowances. 4. Acquittance Rolls 5. Contingent Charges Register 6. Over time allowance Register 7. Muster Roll of Part-time employees and staff employed, on daily wages 8. Receipt and Issue of Medical Certificate Books 9. Other records concerning Accounts 10. Telephone Register 11. Log book of delivery van</p>	<p>These registers are to be reviewed generally for the entire period. covered by the audit period with special reference to months selected for detailed audit.</p>
<p><b>III. EMPLOYEES STATE INSURANCE HOSPITAL</b> (1) Totals of Cash Book (2) Total of Postage Register</p>	<p>As in item No. 1 of D(M)D office</p>



<p>(3) Comparative statement of supplies of Medicines furniture, equipment and general articles.</p> <p>(4) Detailed checking of Cash Book with reference to acquittance rolls, sub- vouchers bill register for undisbursed pay and allowances and contingent charges register.</p> <p>(5) Service book &amp; leave accounts and increment certificate.</p> <p>(6) Stock Register of wards and other units in the hospital.</p> <ol style="list-style-type: none"> <li>1. Receipts and issues of medicines</li> <li>2. Receipts and Issues of stationary articles.</li> <li>3. Receipts &amp; issues of furniture.</li> <li>4. Receipts &amp; Issues of liveries.</li> <li>5. Receipts &amp; Issues of linen.</li> <li>6. Receipts &amp; Issues of Medical instruments.</li> <li>7. Receipts &amp; Issues of general articles and office equipments.</li> </ol>	<p>33% i.e. for one month in a quarter to be selected by Hqrs. Office.</p> <p>As in item No. 1 above.</p>
<p>(7) General review of the following accounts records.</p> <ol style="list-style-type: none"> <li>i) Bill register</li> <li>ii) Cash Book</li> <li>iii) Register of undisbursed pay and allowances</li> <li>iv) Acquittance Rolls</li> <li>v) Contingent charges register</li> <li>vi) Increment register</li> <li>vii) Over time allowance register</li> <li>viii) Telephone Register</li> <li>ix) Electricity charges register</li> <li>x) Rent register</li> <li>xi) Water charges register</li> <li>xii) Muster Rolls of Part-time employees or staff employed on daily wages</li> <li>xiii) Log book staff car and Other records concerning Accounts.</li> <li>xiv) Property register</li> <li>xv) Rent register</li> <li>xvi) Advances to construction agencies register.</li> </ol>	<p>These registers are to be reviewed generally for the entire period covered by the current audit period with special reference to the month selected for detailed audit.</p>





IV. EMPLOYEES STATE INSURANCE DISPENSARIES	
1. Totals of Cash Book.	As in item No. 1 of Director (Medical) office.
2. Total of postage register.	
3. Incidental charges to insured Persons who undergo sterilization operation under the Family Planning Programme.	
4. Receipt of Medicines Medical instruments and other Medical Stores and furnitures from Central Stores by Branch purchase.	
5. Issue of Medicines from Dispensaries Main Stores to Sub-Stores (Morning & Evening) (Medical). Dressing rooms. Injection rooms, LHV rooms.	For one month in a half year to be selected by Accounts Officer (Medical)
6. Issue of Medicines from Sub- Stores to Insured Persons.	
7. Checking of MREs with reference to exit lists received from Regional Office	
8. Receipts and issues entries in stock registers of general articles, and office equipments & Officer furnitures.	
9. Stock Book of Forms (Medical Certificate Books).	
10. Detailed checking of Cash Book with reference to acquittance rolls, sub-vouchers, bill register, register of disbursed pay and allowances and contingent charges register etc.	
11. Service Books, leave accounts increment certificates.	50% i.e. half of the total number of service books and leave accounts to be checked in the first inspection and the remaining half during the second Inspection (i.e. Service Book of each individual is verified in Audit once a year. These registers are to be generally reviewed for the entire period covered by the Inspection i.e. from the 1st day of the month in which inspection was last conducted to the end of the month preceding the month of current audit with special reference to the month selected for detailed audit by Accounts Officer (Medical) against items No. 5 to 8 above.
12. General review of the following accounts records: 1. Bill Register 2. Cash Book 3. Register of undischursed Pay and Allowances. 4. Acquittance Roll 5. Contingent charges register 6. Increment register	



	<p>7. Over-time allowance register 8. Telephone register 9. Register of time-barred medicines 10. Injection room register 11. Domiciliary visit register 12. Electricity charges register 13. Rent register 14. Water charges register 15. Muster rolls of part time employees or staff employed on daily wages basis. 16. Log Books of Ambulance where provided. 17. Counterfoils of Med-2 i.e. reference slips issued to Insured Persons for Hospital Treatment. 18. Other records concerning accounts.</p>
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## APPENDIX- 10 (See Paragraph 22.2.1)

### Procedure for Checking the Rates of Cash Benefits

The percentages of rates of various benefits to be checked in internal audit are as follows: -  
(i) Sickness, Maternity and Temporary disablement benefits-25% of each benefit.  
(ii) Dependents and Permanent disablement benefits-cent Percent.

2. Every employer submits a return of contributions in quadruplicate in form-6 to the Regional Office in respect of all employees for whom contributions are payable in a contribution period. After proper check of return of contribution at Regional office, two copies of return of contribution are sent to Branch office, one copy of which is kept as Branch office Manager's record and other copy is used for calculating rate of benefits payment. The Local audit will check rates completely with reference to return of contributions available in the Branch office.

3. The selection of cases of which rates are to be checked is to be made from the benefit payment schedules. As there are more than one payment to one insured person the percentage of selection may be more than 25% so that by dropping the repeat cases the rates are checked for at least 25%. In other words if the payment in a quarter are 100 and 25 are repeat cases, the percentage of selection will be 25% of 75 cases.

(i) Rates in respect of permanent (partial and total) disablement and dependent benefits shall be audited concurrently with all the original records. The scope of audit shall include audit of sanction to benefit payment accorded by the Regional Director or any authority empowered to accord such sanction.

(ii) The rates of permanent disablement benefit and dependents benefit shall be pre-audited by the finance and accounts branch before authority for payment are issued by the Regional Office. For this purpose, all the connected documents viz, a copy of return of contribution sent to the finance and accounts branch simultaneously and the verification of rates is to be certified within three working days of the receipt of complete papers the finance and accounts branch. While verifying the rates the Finance and Accounts branch will also record these rates in a register maintained for this purpose in the Finance & Accounts Branch. The Local audit party before visiting the Branch office will notes down all the rates verified by the Finance and Accounts Branch during the period of audit from this register. Local audit party will post audit permanent disablements 1st payment and dependent benefit 1st payment with reference to the rates available with the audit party as these are noted from the register maintained in Regional Finance & Accounts Branch. The rates are verified and authenticated in all cases of encashment of rates done by Branch Office Manager.



क.रा.बी.नि  
**ESIC**

## कर्मचारी राज्य बीमा निगम

Employees' State Insurance Corporation

श्रम एवं रोज़गार मंत्रालय

भारत सरकार

Ministry of Labour & Employment

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