



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



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

**MEMORANDUM**

**Subject: Preparation of Revised Budget Estimates 2024-2025 and Budget Estimates 2025-2026 - Administrative Expenses – reg.**

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

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

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

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

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

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