



ESIC

**BOOKLET ON
MAJOR HEADS
AND
MINOR HEADS**

List of Major and Minor Heads of account
OF
The Employees' State Insurance Corporation
Revenue Heads
Principal Heads of Revenue

I. Contributions	3000
Employer's and Employee's Shares—	
By payments in cash.	3000-001
Deduct—Refunds.	3000-002
Interest on the ESI Contribution	3000-003
Total of 3000	

State Governments/Union Territories shares towards medical benefits initially incurred by the Corporation—	3006
Total of 3006	

II Grants-in-aid Donations and Gifts.	3007
From the Central Government	3007-001
From the State Governments.	3007-002
From Local Authorities.	3007-003
From other sources.	3007-004
Total of 3007	

Other Heads of Revenue	
III. Interest and Dividends.	
Interest and Dividends—	3008
(a) On loans to Central Government State Governments, etc.	3008-001
(b) Interest on loans and advances to Corporation employees.	3008-002
(c) Interest and dividend on investment of free reserves	3008-003
(d) Other Interest Income	3008-004
Total of 3008	

IV. Compensations from State Government	3009
Compensations—	
Total of 3009	

3000- 001 The contributions (Employers' and Employees' shares), received under the Act, is to be accounted for under this head.

3006 The actual expenditure incurred by the Corporation under Section 59 of the Act is recorded on the payment side under the head "1. Benefits to insured persons and their families-A-MEDICAL BENEFITS—Medical Treatment and care and maternity facilities (expenses incurred direct by the Corporation-4002)." The amount recovered eventually from the State Governments in respect of their shares of this expenditure is to be adjusted under the head, as a receipt. The amount recovered from each State Government should be shown as distinct entry in the Accounts e.g. Delhi—Rs. Gujarat—Rs. etc. etc.

V. Rents of ESIC Building	3010
(a) (i) Rent of Corporation Offices and staff quarters.	3010-001
(ii) Other receipt	3010-002
(b) (i) Rents of Hospitals/Dispensaries/Staff Quarters	3010-003
(ii) Other receipts.	3010-004
Total of 3010	
VI. Fee's, Fines and Forfeitures.	3011
(i) Fees, Fines and Forfeitures.	3011-001
(ii) Recovery on account of damages from Employers.	3011-002
(iii) Deduct—Refund	3011-003
(iv) Recovery on account of revenue recovery expenditure from Employers.	3011-004
Total of 3011	
VII. Miscellaneous	3012
(i) Price of duplicate Identity Cards.	3012-001
(ii) Recoveries of over-payments and disallowances in audit	3012-002
(iii) Recoveries of leave salary and pension contributions	3012-003
(iv) Employees' contribution towards CGHS	3012-004
(v) Fees/Cost under RTI Act 2005	3012-005
(vi) Miscellaneous	3012-006
Total of 3012	
VIII. Amount transferred from the Contingency Reserve Fund for meeting the excess of expenditure over income	3013
Total of 3013	
Total Revenue (3000 to 3013)	

3009 The Amounts recovered from the State Governments due to excess incidence of sickness under Section 58(2) of the Act are to be booked under this head. Similarly, recoveries made from employers for excessive sickness benefits under Section 69.

3010-002 Any amount received / realized other than rest in respect of corporation offices and staff quarters to be booked under this head.

3010-004 Any amount received / realized other than rest in respect of Hospitals, Dispensaries and staff quarters to be booked under this head.

3011-002 The damages recovered from employers under the provisions of the Act are to be booked under this head.

3011-003 The costs recovered from the employer on account expenditure of revenue recovery cell is accounted in this head

3012- 004 The contribution recovered from the employees of the Corporation towards the Central Health Service .scheme is adjustable under this head.

3012-005 This head show accommodate the amount received on account for providing information/records by ESIC

3012-006 Besides miscellaneous receipts, this head embraces the following receipts also

- (i) Recoveries of: "service expenditure incurred in previous years which cannot be taken to the corresponding revenue heads,
- (ii) Recoveries of costs of law suits including interest on amounts decreed by courts.

Debt, Reserve Funds, Deposit & Advances	
Ordinary Debts	3020
(i) Loans received from Central Government /State Governments	3020-001
(ii) Loans refunded from Central Government/State Governments	3020-002
Total of 3020	
Unfunded Debts	
Employees' State Insurance Corporation Provident Funds	3021
(iii) ESIC General Provident Fund	
(a) Employees' Subscription.	3021-001
(b) Interest on employees subscription	3021-002
(c) DA/ADA deposit	3021-003
Total of 3021	
(iv) Employees' State Insurance Corporation Group Insurance	3022
a) Contributions from employees	3022-001
b) ESIC Share of Contribution	3022-002
c) Assured sum , etc ., received from the Life Insurance Corporation of India	3022-003
Total of 3022	
Total of 3020 to 3022	
Deposits and Advances	
Reserve Funds	
1. Depreciation Reserve Fund Account of buildings for the offices of the Corporation (including staff quarters)	3026
(i) Amount transferred to the Fund from Revenue Account	3026-001
(ii) Interest realized on Investments	3026-002
(iii) Deduct – Actual payments on special repairs during the year	3026-003
Total of 3026	
2 . Depreciation Reserve Fund Account of Hospital buildings for the offices of the Corporation (including staff quarters)	3027
(i) Amount transferred to the Fund from Revenue Account	3027-001
(ii) Interest realized on Investments	3027-002
(iii) Deduct – Actual payments on special repairs during the year	3027-003
Total of 3027	
3. Depreciation Reserve Fund Account of Staff cars	3028
(i) Amount transferred to the Fund from Revenue Account	3028-001
(ii) Other Receipts	3028-002
(iii) Interest realized on Investments	3028-003
(iv) Deduct – Actual payments during the year	3028-004
Total of 3028	
4. Repair and Maintenance Reserve Fund Account of Buildings for the offices of the Corporation (including staff quarters)	3029

(i) Amount transferred to the Fund from Revenue Account	3029-001
(ii) Interest on realized on Investments	3029-002
(iii) Deduct – Actual payments during the year	3029-003
Total of 3029	
5. Repairs & Maintenance Reserve Fund Account of Hosp./Disp.(including staff quarters)	3030
(i) Amount transferred to the Fund from Revenue Account	3030-001
(ii) Interest realised on Investments	3030-002
(iii) Deduct-Actual payments during the year.	3030-003
Total of 3030	
6. Permanent (Partial & Total) Disablement Benefit Reserve Fund Account	3031
(i) Amount transferred to the Fund from Revenue Account	3031-001
(ii) Interest realised on Investments	3031-003
(iii) Deduct-Actual payments during the year.	3031-004
Total of 3031	
7. Dependants' Benefit Reserve Fund Account	3032
(i) Amount transferred to the Fund from Revenue Account	3032-001
(ii) Interest realised on Investments	3032-002
(iii) Deduct-Actual payments during the year.	3032-003
Total of 3032	
8. Pension Reserve Fund Account for the Employees of the Corporation	3033
(i) Amount transferred to the Fund from Revenue Account	3033-001
(ii) Other Receipts	3033-002
(iii) Contribution received from pensioner on account of medical scheme	3033-003
(iv) Interest realised on Investments	3033-004
(v) Deduct-Actual payments during the year.	3033-005
Total of 3033	
9. Capital Construction Reserve Fund Account	3034
(i) Amount transferred to the Fund from Revenue Account.	3034-001
(ii) Interest realised on Investments	3034-002
Total of 3034	
10. Contingency Reserve Fund Account	3035
i) Amount transferred to the fund from Revenue Account	3035-001
ii) Deduct –transfer to revenue account for meeting the deficit	3035-002
Total of 3035	
TOTAL OF 3026 TO 3035	

3033-001 Provisions relates to Employees covered under old pension scheme.

DEPOSIT		3036
i)	Earnest Money Deposit	3036-001
ii)	Security Deposit	3036-002
iii)	Deposit of security for electric meters, water meters etc.	3036-003
Total of 3036		

OTHER DEPOSITS		3037
i)	Deduction towards Income – Tax on Salaries	3037-001
ii)	Deduction towards TDS from third parties	3037-002
iii)	Deduction towards Professional Tax	3037-003
iv)	Deduction towards Society/PLI/Union/Officers Association/SBF and other parties	3037-004
v)	Unclaimed deposits in the ESIC Provident Fund	3037-005
vi)	Deposit from I.L.O. for Family Welfare Project	3037-006
vii)	Unclassified Receipts (Suspense Account)	3037-007
viii)	Miscellaneous	3037-008
TOTAL OF 3037		

ESIC New Pension Scheme		3038
(a)	Contribution from employees'	3038-001
(b)	ESIC share of Contribution	3038-002
(c)	Interest on Investment	3038-003
Total of 3038		
Total of 3036 to 3038		

3036-001 Earnest money deposited by the contractors along with the bid is accommodated in this head however the cost of tender document which is not refundable shall not be booked to this head to be booked to Misc. receipt.

3036-002 Amount deposited by the contractors/recovered from the contractor's bill for fulfillment of the contractual obligations towards performance security by the contractor's on award of contract is accommodated in this head of account. It also accommodates any amount deposited by the employees of the corporation under this head

3037-004 The amount recovered towards PM's relief fund is also to be booked under this head initially

ADVANCES	
(a) Permanent Advance	3039
(b) Advance to the employees of the Corporation	3040
(i) Advance of pay on transfer	3040-001
(ii) Advance of T.A. on transfer	3040-002
(iii) Advance for the purchase of motor conveyance	3040-003
(iv) Advance for the purchase of other conveyance	3040-004
(v) House Building Advance	3040-005
(vi) Computer Advances	3040-006
(vii) Miscellaneous Festival, Flood etc	3040-007
Total of 3040	
(c) other Advances	
(i) Amount advanced to Construction Agency Special Repairs of	3041
a) Office Buildings & quarters	3041-001
b) Hospital/Dispensary building & staff quarters	3041-002
Total of 3041	
(ii) Amount advanced to Construction Agency. towards Repairs & Maintenance of	3042
a) Office Buildings & quarters	3042-001
b) Hospital/Dispensary building & staff quarters	3042-002
Total of 3042	
(iii) Advanced to state Govts. In respect of Insurance Courts.	3043
(iv) Miscellaneous	3044
Special Advances	3045
Total of 3041 to 3045	
Total of 3039 to 3045	
Total of 3020 to 3045	

3045 Advances sanctioned by the Director General on account of theft, burglary misappropriation etc. are booked to this head of account

REMITTANCES	
1. Cash Remittances:	3050
i) Between A/C No. 1 - Reg. Office and A/C No. 1-Central	3050-001
ii) Between A/C No. 1-Central and A/C No. 2-Regl. Office	3050-002
iii) Between A/C No. 1-Central and A/C No. 2-Branch Office	3050-003
iv) Between A/C No. 1-Central and A/C No. 2-Central	3050-004
v) Between A/c No.2 Regional Offices and A/c No.2 Regional Offices (Outside the region)	3050-005
vi) Between A/C No. 2-Regl. Office and A/C No. 2-Branch Office	3050-006
vii) Between A/C No. 2-Br.Offices and A/C No. 2- BR Offices (Within the region)	3050-007
viii) Between Hospital development committee – Improvement of hospital A/c(B.O)-A/c.No2 R.O	3050-008
ix) Between Hospital development committee-R &M of hospitalA/c(B.O)-A/c.No2 R.O	3050-009
x) Between A/C No. 2- Branch Offices and a. A/C No.1- Regl. Office	3050-010
xi) Between A/C No. 2- Regl. Office and A/C No.1-Central	3050-011
xii) Cash from the Bank	3050-012
xiii) Cash deposited into Bank	3050-013
Total of 3050	
2. Other Remittances	
Exchange Account	3051
a) Original items	3051-001
b) Responding items	3051-002
Total of 3051	
Total of 3050 & 3051	
Total of 3000 to 3051	
Cash Balance	3052
(I) Cash in hand	3052-001
(II) Cash with bank	3052-002
Total of 3052	
Grand Total of 3000 to 3052	

3050-008 & 009 the surplus amount if any from the concerned bank account to the regional office shall be reflected under these heads

EXPENDITURE HEADS

EXPENDITURE ON REVENUE ACCOUNT

1. BENEFITS TO INSURED PERSONS AND THEIR FAMILIES	
A. MEDICAL BENEFIT	
(i) Payments to state Govts.as Corporation's share of expenses on providing medical treatment on maternity facilities etc	4000
i) on account of payment to Staff Govt.	4000-001
ii) Payment made under Revolving Fund	4000-002
iii) Payment made under past year and other expenditure	4000-003
iv) Training Programme	4000-004
v) HIV / AIDS Preventive measures	4000-005
(ii) Medical treatment, care & maternity facilities (Expenses incurred directly run by the Corpn).	
a) On hospitals having Occupational diseases Centre	4001
b) On other hospitals etc.	4002
3.Expenditure incurred directly by the corporation for the scheme	4003
a. HIV / AIDS Preventive measures	4003-001
b. Training Programme	4003-002
c. Payment made under super speciality treatment directly by ESIC	4003-003
Total of 4003	
4.Establishment of Medical Colleges and related expenditure	4004
Total of 4000 to 4004	
B. CASH BENEFITS	4005
i) Sickness Benefit	4005-001
ii) Enhanced Sickness Benefit for Family Welfare	4005-002
iii) Extended Sickness Benefit	4005-003
iv) Maternity Benefit	4005-004
v) Medical Bonus to insured person	4005-005
Total of 4005	
a) Temporary Disablement Benefit	4006

4000-01 The payments made to the Hospital Development Committee-Improvement of the hospital after due sanction shall be booked under this head

4001 & 4002 A list of details heads of accounts for the accounting of expenditure pertaining to the officers, administrative medical officers taken over by the corporation is given in the annexure to the list.

b) Permanent Disablement Benefit	4007
a) Actual payments	4007-001
b) Deduct-Actual payment of Permanent Disablement Benefit during the year transferred to the fund	4007-002
c) Capitalised Value of Permanent Disablement Benefit	4007-003
Total of 4007	
vi) Dependant's benefit	4008
a) Actual payments	4008-001
b) Deduct-Actual payment of Dependant's Benefit during the year transferred to the fund	4008-002
c) Capitalised Value of Dependant's Benefit	4008-003
Total of 4008	
vii) Funeral Expenses	4009
viii) Rajiv Gandhi Shramik Kalyan Yojna	4010
Total of 4005 to 4010	
C. OTHER BENEFITS	4011
a) Expenditure on account of rehabilitation of disabled insured person	4011-001
b) Medical Board & Appellate Tribunals	4011-002
c) Conveyance charges	4011-003
d) Loss of Wages	4011-004
e) Miscellaneous	4011-005
Total of 4011	
Total of 4000 to 4011	

4011 This head embraces the expenditure relating to payment of unemployment allowance scheme paid under Rajiv Gandhi Shramik Kalyan Yojna introduced by the Corporation.

4011-001 This head embraces all expenditure for provision of artificial limbs, artificial teeth, spectacles, hearing aids etc. and other special appliances provided to the insured persons including cost of repair, maintenance and replacements thereof, diet and maintenance expenditure in hospitals

4011-002 Expenditure relating to Medical board and tribunals to be booked under this head

4011-003 The payments made to the insured persons in reimbursement of the expenditure incurred direct by them on transport for appearing before the Medical Boards and Medical Referees under regulations 72 and 105 respectively of the ESI (General) Regulations, 1950 are to be booked under this head.

4011-004 This head embrace expenditure on the loss of wages payable to the insured persons for appearing before the Medical Boards under Regulations 72 of the ESI (General) Regulations, 1950

2. ADMINISTRATIVE EXPENSES	4016
A. SUPERINTENDENCE	
T.A./D.A. on meetings of ESI Corpn. Standing Committee, Regional Boards etc.	
i) Corporation	4016-001
ii) Standing Committee	4016-002
iii) Medical Benefit Council	4016-003
iv) Sub-Committees	4016-004
v) Regional Boards	4016-005
vi) Other Meetings	4016-006
Total of 4016	
PRINCIPAL OFFICERS (D.G. & F.C.)	4017
i) Pay	4017-001
ii) Grade pay	4017-002
iii) Dearness Pay	4017-003
Total of 4017	
Allowances and Honoraria	4018
a) Travelling Allowance:	
(i) T.A. on Tour and Transfer Including Conveyance Allowance	4018-001
(ii) Leave Travel Concession	4018-002
b) Dearness Allowance:	4018-003
c) House Rent Allowance	4018-004
d) City Compensatory Allowance	4018-005
e) Children's Education Allowance	4018-006
f) Transport Allowance (inclusive of DA)	4018-007
g) Non-practising Allowance	4018-008
h) Interim Relief	4018-009
i) Other Allowances:-	
i) Reimbursement of medical charges:	
a) Payment to C.G.H.S./State Govts.	4018-010
b) Reimbursement to Principal Officers	4018-011
iii) Performance incentive	4018-012
Total of 4018	
Total of 4017 & 4018	

OTHER OFFICERS	4019
i) Pay	4019-001
ii) Grade pay	4019-002
iii) Dearness Pay	4019-003
Total of 4019	
Allowances and Honorarium	4020
a) Travelling Allowance:	
(i) T.A. on Tour and Transfer Including Conveyance Allowance	4020-001
(ii) Leave Travel Concession	4020-002
b) Dearness Allowance:	4020-003
c) House Rent Allowance	4020-004
d) City Compensatory Allowance	4020-005
e) Children's Education Allowance	4020-006
f) Transport Allowance (inclusive of DA)	4020-007
g) Non-practising Allowance	4020-008
h) Interim Relief	4020-009
i) Other Allowances:-	
Reimbursement of medical charges:	
a) Payment to C.G.H.S./State Govts.	4020-010
b) Reimbursement to Officers	4020-011
j) Other items -	4020-012
k) Performance incentive	4020-013
l) Miscellaneous	4020-014
Total of 4019	
Total of 4019 & 4020	
iv) Remuneration to Contractual Officers including all allowances	4021
MINISTERIAL ESTABLISHMENT (GROUP 'C' STAFF)	4022
i) Pay	4022-01
ii) Grade pay	4022-002
iii) Dearness Pay	4022-003
Total of 4022	
Allowances and Honoraria	4023
a) Travelling Allowance:	

(i)T.A. on Tour and Transfer Including Conveyance Allowance	4023-001
(ii)Leave Travel Concession	4023-002
b) Dearness Allowance:	4023-003
c) House Rent Allowance	4023-004
d) City Compensatory Allowance	4023-005
e) Children's Education Allowance	4023-006
f) Transport Allowance (inclusive of DA)	4023-007
g) Interim Relief	4023-008
h) Other Allowances:-	
i) Reimbursement of medical charges:	
a) Payment to C.G.H.S./State Govts.	4023-009
b) Reimbursement to Employees	4023-010
ii) Other items-	
a) O.T.A.	4023-011
b) Honoraria	4023-012
c) Bonus	4023-013
d) Miscellaneous	4023-014
Total of 4023	
Total of 4022 &4023	
iv) Remuneration to Contractual Group 'C' including all allowances	4024
GROUP 'D' STAFF	4025
i) Pay	4025-001
ii) Grade pay	4025-002
iii) Dearness Pay	4025-003
Total of 4025	
Allowances and Honoraria	4026
a) Travelling Allowance:	
(i)T.A. on Tour and Transfer Including Conveyance Allowance	4026-001
(ii) Leave Travel Concession	4026-002
b) Dearness Allowance:	4026-003
c) House Rent Allowance	4026-004
d) City Compensatory Allowance	4026-005
e) Children's Education Allowance	4026-006

f) Transport Allowance (inclusive of DA)	4026-007
g) Interim Relief	4026-008
h) Other Allowances:-	
i) Reimbursement of medical charges:	
a) Payment to C.G.H.S./State Govts.	4026-009
b) Reimbursement to Employees	4026-010
ii) Other items-	
a) O.T.A.	4026-011
b) Honoraria	4026-012
c) Bonus	4026-013
d) Miscellaneous	4026-014
Total of 4026	
Total of 4025 & 4026	
iv) Remuneration to Contractual Group 'D' including all allowances	4027
Contingencies	
a) Postage and Telephone charges	4031
i) Postage	4031-001
ii) Telephone charges.	4031-002
Total of 4031	
Stationery & Forms	
i) Stationery	4032-001
ii) Forms	4032-002
Total of 4032	

4031-001 This head also includes expenditure incurred on bearing charges on unstamped and under stamped letters, expenditure of franking machines

4031-002 Besides the current expenses etc on telephones, the lump sum payment made to the Telephones is also booked under this head.

4032-001 The cost of stationery items purchased from all sources are to be booked under this head. Other stationery items like the cost of table glass sheets, rubber stamps it also includes cost of stationery and consumable for computers is to be booked under this head.

c) Purchase, Repair, Maintenance & Hire Charges of typewriters, Duplicators, Photo Copier Machine etc	4033
i) Purchase	4033-001
ii) Repair, Maintenance and Hire charges.	4033-002
Total of 4033	
d) Water and Electricity charges	4034
i) Water charges	4034-001
ii) Electricity charges	4034-002
Total of 4034	
e) Furniture	4035
i) Purchase	4035-001
ii) Repair, Maintenance and Hire charges.	4035-002
Total of 4035	
f) Purchase, Repair & Maintenance of General Articles for office use including Special Equipment for records	4036
i) Purchase	4036-001
ii) Repair, Maintenance and Hire charges.	4036-002
Total of 4036	
i) Purchase, Repair & Maintenance of Cycles	4037
i) Purchase	4037-001
ii) Repair, Maintenance and Hire charges.	4037-002
Total of 4037	

4033-001 The term 'Purchase' also includes the incidental charges, e.g. Sales Tax, Railway freight and insurance etc., whether included in the same bill or billed for separately.

4035-001 The articles which come within the purview of the 'furniture' are :-
(1) Tables (2) Chairs (3) Side racks (4) Forms and Slip racks (5) Almirah wooden (6) Screen (7) Carpet / Matresses (8) Store wells (9) Durrie (10) File trays (11) Foot Board (12) Counter (Cashier and claims) (13) Wash basin (14) Benches (15) Book case. etc.

4036 The articles which come within the terms 'Special equipment for records' are :-
(1) Cabinets (2) Steel racks (3) Stands for cabinets etc

4036-001 includes (1) Cabinets (2) Steel racks (3) Stands for cabinets etc (4) Cash box (5) Safes (6) Sign Boards (7) Name Plates (8) Electric fans, Water Coolers, Room Coolers, Air-conditioners and other accessories (9) Table lamps (10) Locks (11) Firefighting equipment (12) Leather bags (13) Clocks and time pieces (14) Medical equipment for Medical Referees (15) Complaint and suggestion boxes (16) Notice Boards (17) Letter boxes and all expenditure required for running of an office which cannot be classified elsewhere

j) Purchase, Repair & Maintenance of Liveries	4038
k) Books, periodicals and other Publications	4039
l) Hot and Cold Weather Charges	4040
m) a) Repair and Maintenance of Staff Cars	4041-001
b) Petrol charges	4041-002
(n) Miscellaneous	4042
(i) Expenditure on Account of Amenities to staff	4042-001
(ii) Miscellaneous	4042-002
Total of 4031 to 4042	
Total A. Supdt. 4016 to 4042	
2B-Field Work	
OFFICERS	
i) Pay	4046-001
ii) Grade pay	4046-002
iii) Dearness Pay	4046-003
Total of 4046	
Allowances and Honorarium	4047
a) Travelling Allowance:	
(i) T.A. on Tour and Transfer Including Conveyance Allowance	4047-001
(ii) Leave Travel Concession	4047-002
b) Dearness Allowance:	4047-003
c) House Rent Allowance	4047-004
d) City Compensatory Allowance	4047-005

4042-002 The expenditure of the following nature is booked under this head :-
(1) Cartage and coolie charges (2) Freight and demurrages (3) Terminal tax
(4) Wages of part time employees (5) Electric bulbs and tubes (6) Soaps (7) Towels
(8) Duster (9) Curtain (10) Washing Charges (11) Chicks (12) Phenyle
(13) Napthalene balls (14) Match Box (15) Candles (16) Brushes (17) Broom Sticks
(18) Glass tumbler (19) Conveyance charges 20) Wooden boxes for packing records
(28) Washing allowance for Class IV Staff 30) Money order commission (32) Binding
Charges (33) Door mats (35) Waste paper baskets (36) Bank charges for obtaining
Bank drafts (37) Vim powder (38) Gunny bags (39) Repairs to rubber stamps and call
bells (40) packing material (43) (44) Revenue stamps affixed on receipts issued by
the corporation (45) Paints, tar and varnish (47) Table cloth (48) Flags and flag posts
and ropes therefore (52) Refreshment etc. charges incurred at the time of meeting of
Corporation, Standing Committee, Medical Benefit Council, Regional Boards, Staff
Committee, Sub-committees and all expenditure required for running of an office
which cannot be classified elsewhere

e) Children's Education Allowance	4047-006
f) Transport Allowance (inclusive of DA)	4047-007
g) Interim Relief	4047-008
h) Other Allowances:-	
Reimbursement of medical charges:	
a) Payment to C.G.H.S./State Govts.	4047-009
b) Reimbursement to Officers	4047-010
Honararia	4047-011
k) Bonus	4047-012
l) Miscellaneous	4047-013
Total of 4047	
Total of 4047 & 4048	
iv) Remuneration to Contractual Officers	4048
MINISTERIAL ESTABLISHMENT (GROUP 'C' STAFF)	4049
i) Pay	4049-001
ii) Grade pay	4049-002
iii) Dearness Pay	4049-003
Total of 4049	
Allowances and Honoraria	4050
a) Travelling Allowance:	
(i) T.A. on Tour and Transfer Including Conveyance Allowance	4050-001
(ii) Leave Travel Concession	4050-002
b) Dearness Allowance:	4050-003
c) House Rent Allowance	4050-004
d) City Compensatory Allowance	4050-005
e) Children's Education Allowance	4050-006
f) Transport Allowance (inclusive of DA)	4050-007
g) Interim Relief	4050-008
h) Other Allowances:-	
i) Reimbursement of medical charges:	
a) Payment to C.G.H.S./State Govts.	4050-009
b) Reimbursement to Employees	4050-010
ii) Other items-	

a) O.T.A.	4050-011
b) Honoraria	4050-012
c) Bonus	4050-013
d) Miscellaneous	4050-014
Total of 4050	
Total of 4049 &4050	
iv) Remuneration to Contractual Group 'C'	4051
GROUP 'D' STAFF	4052
i) Pay	4052-001
ii) Grade pay	4052-002
iii) Dearness Pay	4052-003
Total of 4052	
Allowances and Honoraria	4053
a) Travelling Allowance:	
(i) T.A. on Tour and Transfer Including Conveyance Allowance	4053-001
(ii) Leave Travel Concession	4053-002
b) Dearness Allowance:	4053-003
c) House Rent Allowance	4053-004
d) City Compensatory Allowance	4053-005
e) Children's Education Allowance	4053-006
f) Transport Allowance (inclusive of DA)	4053-007
g) Interim Relief	4053-008
h) Other Allowances:-	
i) Reimbursement of medical charges:	
a) Payment to C.G.H.S./State Govts.	4053-009
b) Reimbursement to Employees	4053-010
ii) Other items-	
a) O.T.A.	4053-011
b) Honoraria	4053-012
b) Bonus	4053-013
c) Miscellaneous	4053-014
Total of 4052	
Total of 4052 &4053	
iv) Remuneration to Contractual Group 'D'	4054

Contingencies	
a) Postage and Telephone charges	4055
i) Postage	4055-001
ii) Telephone charges.	4055-002
Total of 4055	
b) Stationery and Forms	4056
i) Stationery	4056-001
ii) Forms	4056-002
Total of 4056	
c) Purchase, Repair, Maintenance & Hire Charges of typewriters, Duplicators, Photo Copier Machine etc	4057
i) Purchase	4057-001
ii) Repair, Maintenance and Hire charges.	4057-002
Total of 4057	
d) Water and Electricity charges	4058
i) Water charges	4058-001
ii) Electricity charges	4058-002
Total of 4058	
e) Furniture	4059
i) Purchase	4059-001
ii) Repair, Maintenance and Hire charges.	4059-002
Total of 4059	
f) Purchase, Repair & Maintenance of General Articles for office use including Special Equipment for records	4060
i) Purchase	4060-001
ii) Repair, Maintenance and Hire charges.	4060-002
Total of 4060	
i) Purchase, Repair & Maintenance of Cycles	4061
i) Purchase	4061-001
ii) Repair, Maintenance and Hire charges.	4061-002
Total of 4061	
j) Purchase, Repair & Maintenance of Liveries	4062
k) Books, periodicals and other Publications	4063
l) Hot and Cold Weather Charges	4064
(m) Miscellaneous	4065

(i) Expenditure on Account of Amenities to staff	4065-001
(ii) Miscellaneous	4065-002
Total of 4055 to 4065	
OTHER CHARGES	
(1) Legal Charges	4070
a) Payment of Fees to Lawyers	4070-001
b) Other Court and Legal Charges	4070-002
Total of 4070	
(2) Insurance Courts	4071
(3) Expenditure on Revenue Recovery Cells	4072
(4) Training	4073
i) Expenditure on account of SC, ST, Others	4073-001
ii) Others	4073-002
Total of 4073	
(5) Publicity and Advertisement Charges	4074
(6) Purchase, Repair & Maintenance of computers	4075
a) Purchase of Hardware	4075-001
b) Repair, Maintenance of Hardware	4075-002
c) Purchase of Software	4075-003
d) Maintenance of Software	4075-004
Total of 4075	
(7) Recruitment and Examination	4076
a) News Paper advertisements	4076-001
b) Other items	4076-002
Total of 4076	

4070 The cost of court fee stamps and other incidental court expenses e.g. Diet money and T.A. paid to the witnesses, fees to Counsel, and expenses of suits paid to other parties under orders of courts, etc, are booked under this head.

4073-001 This head is opened for booking of expenditure on training exclusively given to SC/ST as per the latest guidelines of the Govt. of India issued vide Ministry of Social Justice & Empowerment ref. dt.11/12/2007

4075-001 This detail head shall accommodate the cost of purchase of PC/Printer, UPS and other computer peripherals such as Floppy, CD-ROM, Pen Drive, CD/DVD Driver etc.

4076-002 This head includes the expenditure on account of honorarium to the Officer and Staff for attending the exam duty, the hall booking expenditure, expenditure directly connected with interview and other misc expenditure etc.

(8) Rent and Taxes for Office Buildings	4077
a) Rents	4077-001
b) Municipal/Local taxes	4077-002
Total of 4077	
(9) Subscriptions, etc. to ISSA and other international Organisations	4078
(10) Charges for Maintaining Bank Accounts etc.	4079
a) Commission to the Bank	4079-001
b) Other Charges	4079-002
Total of 4079	
(11) Audit Fees	4080
(12) Leave Salary and Pension Contributions	4081
(13) Repair, Maintenance and Depreciation etc.	
a) Depreciation of Office buildings (including staff quarters)	4082
i) Annual Depreciation charges transferred to the fund	4082-001
ii) A Actual payment of special Repairs charges	4082-002
B Deduct-Actual payments of Special Repairs charges during the year transferred to the Fund.	4082-003
Total of 4082	
b) Depreciation of Staff Cars: Annual Depreciation charges transferred to the fund	4083
c) Repairs and Maintenance of Office Buildings (including Staff Quarters):	4084
i) Annual Repair and Maintenance charges transferred to the Fund	4084-001
ii) A Actual repair & maintenance charges	4084-002

4078 This head also includes expenditure on account of seminars and other international meetings held in India.

4079-01 The commission payable to the Bank on the credit summations in the ESI Fund - Account No.1 is booked under this head.

4079-02 Other incidental charges claimed by the Bank for maintenance of accounts are to be booked here.

4082-03 The special repairs incurred by the ESI Corporation on account of office buildings and staff quarters, as a policy are charged to depreciation fund account and hence the special repair charges are to be accounted under this head.

4083 The depreciation for the new cars purchased for new offices and/or existing offices shall be booked under this head and not the depreciation for the car purchased in lieu of condemnation

B Deduction-Actual payments of Special Repairs & Maintenance	4084-003
Total 4084	
Total of 4082 to 4084	
(14) (1) Retirement Benefits:	
a) Corporation's contribution towards Pension Reserve Fund:	4085
i) Annual Contribution transferred to the fund	4085-001
ii) A Actual payment made during the year	4085-002
B Expenditure incurred/reimbursement on account of medical Scheme to the ESI pensioner	4085-003
C Deduction-Actual payments of Pension made during the year and expenditure incurred / reimbursement on account of medical scheme to the ESI Pensioner.	4085-004
Total of 4085	
b) Interest paid to the ESIC General Provident Fund.	4086
c) Compassionate grants paid to the employees of the Corpn.	4087
d) Provident Fund Deposit-Linked Insurance Scheme	4088
14 (2) ESIC New Pension Scheme - ESIC Share Of Contribution	4089
(15) Losses	4090
(16) Miscellaneous	4091
i) Charges for Valuation of Assets and Liabilities of the Corporation	4091-001
ii) Miscellaneous	4091-002
Total of 4091	
Total of 4070 to 4091	
Total of 4016 to 4091	
3. HOSPITALS & DISPENSARIES	
Repair, Maintenance and Depreciation of Hospitals, Dispensaries etc.	
a) Depreciation of Hospital & Dispensary buildings etc.	
i) Annual depreciation charges transferred to the Fund.	4100-001

4091-001 The expenditure incurred for the payment to actually who has been appointed for valuation of assets and liabilities of corporation including valuation of PDB, DB Reserve funds

4091-002 The head includes irrecoverable loans and advances written off by a competent authority, refunds of lapsed deposits and payment of unclaimed deposits in the Employee' State Insurance Corporation Provident Funds both of which were previously transferred to the revenue account.

ii) A Actual Payment of special repair charges incurred during the year.	4100-002
B Deduction-Actual payments of Special Repairs charges during the year transferred to the fund.	4100-003
Total of 4100	
f) Repair & Maintenance of Hospital, Dispensary buildings, etc.	4101
i) Annual Repair & Maintenance charges transferred to the Fund.	4101-001
ii) A Actual Repair & Maintenance charges incurred during the year	4101-002
B Deduction-Actual payments of Repairs & Maintenance charges during the year transferred to the fund.	4101-003
c) Rent, Rates and taxes for Hospitals/Dispensaries, etc.	4102
i) Rent	4102-001
ii) Municipal/Local Taxes	4102-002
Total of 4100 to 4102	
4. Contribution to Capital Construction and Contingency Reserve Funds.	4103
a) Contribution to Capital Construction Reserve Fund.	4103-001
b) Contribution to Contingency Reserve Fund.	4103-002
Total of 4103	
Total of 4000 to 4103	
Reserve Fund	
Expenditure on Capital Account (outside Revenue Account)	
A. Lands & Buildings wholly owned by the Corporation	4104
i) Office Buildings and Staff Quarters	4104-001
ii) Hospital & Dispensary buildings (including staff quarters)	
(a) Planning expenditure	4104-02
(b) Lands and Buildings.	4104-003
Total 4104	
B. Buildings jointly owned by the Corporation & State Govt.(corp'n's share only)	4105
C. Suspense:	4106
Amount advanced from Capital Construction Reserve Fund for	4107
i) Office buildings	4107-001
Deduct-Adjustment and recoveries	4107-002
Total of 4107	

4107-001 Advances for capital expenditure (gross) will be booked under this head.

4107 - 002 Recoveries of advances, refund of unspent balance and adjustment by transfer to the appropriate head will be booked under this head.

ii) Hospital & Dispensary etc.	4108-001
Deduct-Adjustment and recoveries	4108-002
Total of 4108	
D. Staff Cars	
Purchase of Staff Cars:	
i) Purchase of New Staff Cars:	4109
ii) A Purchase of New Cars in lieu of a condemned staff car	4110-001
B Deduction-Actual payment during the year on purchase	4110-002
Total of 4110	
Total expenditure on capital account (4104 to 4110)	
Debt, Deposit, Reserve Funds, Advances:	
DEBTS	
a) Loans granted to Central/State Govts.	4111
b) ESIC General Provident Fund:	4112
i) Payment to subscribers	4112-001
ii) Amounts transferred to Unclaimed Deposits (Suspense Account)	4112-002
Total of 4112	
Total debts of 4111 & 4112	
c) ESIC GROUP INSURANCE FUND	4113
i) Premium paid to the LIC	4113-001
ii) Assured sum, etc. paid to beneficiaries	4113-002
iii) Endowment Benefit paid on retirement	4113-003
Total of 4113	
RESERVE FUNDS	
i) Depreciation Reserve Fund of Office buildings (including staff quarters) investment Account	4114-001
Investment during the year	4114-002
ii) Depreciation Reserve Fund of Hospital & Dispensaries buildings Investment Account	4115-001
Investment during the year	4115-002
i) Staff cars Replacement Reserve Fund Investment Account	4116-001
Investment during the year	4116-002
iv. Repair & Maintenance Reserve Fund of Office buildings (including staff quarters) Investment Account	4117-001

Investment during the year	4117-002
v.Repair & Maintenance Reserve Fund of Hospitals & Dispensaries(including staff quarters) Investment Account	4118-001
Investment during the year	4118-002
vi) Permanent (Partial &Total) Disablement benefit Reserve Investment Account	4119-001
Investment during the year	4119-002
vii) Dependent's benefit Reserve Fund Investment Account.	4120-001
Investment during the year	4120-002
viii) Pension Reserve fund for the Employees of the Corporation	4121-001
Investment Account during the year	4121-002
ix) ESIC P.F. Investment Account.	4122-001
Investment during the year	4122-002
x)ESIC New Pension Scheme Reserve Fund Investment Account	4123-001
Investment during the year	4123-002
xi) ESIC Group Insurance Fund Investment Account	4124-001
Investment during the year	4124-002
xii) Capital Construction Reserve Fund Investment Account.	4125-001
Investment during the year	4125-002
xiii) Contingency Reserve Fund Investment Account	4126-001
Investment during the year	4126-002
Total 4114 to 4126	
DEPOSIT	4127
i) Deposit of EMD	4127-001
Deposit of securities – SD	4127-002
ii) Deposit of securities for electric meters, water meters, etc.	4127-003
iii) Other Deposits.	4127-004
Total of 4127	
Deductions from bills payable to other parties	4128
a)Deduction towards Income – Tax on Salaries	4128-001
b) Deduction towards TDS from third parties	4128-002
c) Deduction towards Professional Tax	4128-003

d) Deduction towards Society/PLI/Union/Officers Association/SBF and other parties	4128-004
Total of 4128	
b) Unclaimed deposits in the ESIC Provident Fund	4129
(i) Payment during the year	4129-001
(ii) Amount transferred to Misc. Receipts.	4129-002
c) Unclassified payments (Suspense Account)	4130
iv) ESIC NEW PENSION SCHEME	
a) Terminal benefit paid to the beneficiaries	4131
Deposit for Family Welfare Project	4132
v) Miscellaneous	4133
Total of 4127 of 4133	
(2) Advances	
(A) Permanent Advances	4134
(B) Advances to the Employees of the Corporation	4135
(i) Advance of pay on transfer	4135-001
(ii) Advance of T.A. on transfer	4135-002
(iii) Advance for the purchase of Motor conveyance	4135-003
(iv) Advance for the purchase of other conveyance	4135-004
(v) House Building Advance	4135-005
(vi) Computer Advance	4135-006
(vii) Miscellaneous – Festival	4135-007
Total of 4135	
(C) Other Advances.	
(i) Amount advanced to State PWDs etc. towards Special Repairs of	4136
a) Office buildings & staff quarters	4136-001
b) Hospital/Dispensaries buildings & staff quarters	4136-002
(ii) Amount advanced to State PWDs etc. towards Repairs & Maintenance of	4137
a) Office buildings & staff quarters	4137-001
b) Hospital/Dispensaries buildings & staff quarters	4137-002
(iii) Advance payment to State Govt. in respect of Insurance Courts	4138
(iv) Miscellaneous	4139
(v) Special advances	4140
Total C other Advances 4136 to 4140	

Total Advances of 4134 to 4140	
Total Debt, Reserve Funds and Deposits 4127 to 4140	
REMITTANCES:	
1) Cash Remittances	4141
i) Between A/C No. 1 –Regional Offices & A/C No.1 Central	4141-001
ii) Between A/C No. 1 Central and A/C No. 1 Regl., Office	4141-002
iii) Between A/C No.1Central and A/C No. 2 Branch Offices	4141-003
iv) Between A/C No. 1 Central and A/C No. 2 Central	4141-004
v) Between A/C No. 2 Regl., Office and A/C No. 2 Regl. Office (outside the region)	4141-005
vi) Between A/C No. 2 -Regl., Office & A/C NO.2 Branch Offices	4141-006
vii) Between A/C No. 2 -Regl., Office & A/C NO.2 Branch Offices for ARM	4141-007
viii) Between A/C No. 2 -Regl., Office & A/C NO.2 Branch Offices for Hospital development committee	4141-008
ix) Between A/C No. 2 -Br Offices & A/C No.2 Br Offices (within region)	4141-009
x) Between A/C No. 2 Branch Offices & A/C No.1 Regl.Office	4141-010
xi) Between A/C No. 2 - Regl. Office and A/C No. 1 CENTRAL	4141-011
xii) Cash withdrawn from the Bank	4141-012
xiii) Cash deposited into Bank	4141-013
Total of 4141- 001 to 4141-013	
2) other Remittances - Exchange Account	4142
a) Original Items	4142-001
b) Responding Items	4142-002
Total 4142	
Total Disbursement 4000 to 4142	
CASH BALANCE	
a) Investment of ESI General Reserve	4143
(i) Investment during the year	4143-001
(ii) Deduct-investments transferred to Reserve Funds	4143-02
(iii) Deduct-Realisation of Investments on maturity	4143-003
Total of 4143	
b) Cash Balance	4144
(i) Cash in Hand	4144-001
(ii) Cash with Banks	4144-002
Total of 4141 to 4144	
Grand Total 4000 to 4144	