



**Employees State Insurance Corporation**  
(Ministry of Labour and Employment, Govt. of India)



कर्मचारी राज्य बीमा निगम  
मुख्यालय/Headquarters  
पंचदीप भवन, सी.आइ. जी. मार्ग,  
नई दिल्ली-110002  
Panchdeep Bhawan, C.I.G. Marg,  
New Delhi-110002

No. F-16/14/5/Accounting Treatment/2025-FA-VII

Dated: 10.11.2025

To,  
IC (PMD), CE (PMD)  
All Regional Directors/ Directors/Jt Directors (I/C), SRO,  
All Deans/Medical Superintendent, ESIC Hospitals,  
All Executive Engineers, ESIC  
Directors (Medical) Delhi/Noida

**Subject: Accounting Treatment and Utilization of ARM/SR Budget.**

Sir/Madam,

A reference is invited to PMD, Headquarters letter dated 05.05.2025 (copy enclosed) regarding execution of ARM / SR works related to Civil/Electrical Works in ESIC establishments on Self Execution Mode. As per the instruction, the Regional Directors have been delegated with full powers for self-execution of ARM works and up to Rs.2.00 crore for Special Repair works in respect of RO/SRO/ESIS/ESIC Hospitals, Dispensaries, D(M)D, D(N)D, with attached staff quarters and other building (except ESIC Medical College with attached Staff Quarters ).

Since the Regional Directors are delegated with the powers to sanction the expenditure on ARM and SR in respect of ESIC Hospitals under their jurisdiction it is imperative to provide budget allotment under RE 2025-26 and BE 2026-27. As these expenditure were incurred by the ESIC hospitals budget provision under BE 2025-26 was previously made and necessary changes will be effected in RE 2025-26.

In view of the revised delegation of powers the ESIC Hospitals (except ESIC Medical College with attached Staff Quarters ) and D(M)D units shall transfer the expenditure already incurred under ARM/SR during the financial year 2025-26 to the concerned Regional Office through a Suspense Slip, clearly indicating the nature, amount, and accounting head. The following accounting treatment shall be followed:

**I. Expenditure Already Incurred:-**

(a) Entries at Hospital/D(M)D (Payment Side)

| Sl. No. | Account Head                         | Code            | Effect |
|---------|--------------------------------------|-----------------|--------|
| 320     | Annual Repair & Maintenance charges  | 404020100000002 | (-)    |
| 321     | Special Repair & Maintenance charges | 202020100000003 | (-)    |
| 1165    | Original items                       | 107040100000001 | (+)    |

(b) Entries at Regional Office (on receipt of Suspense Slip)

| Receipt Side     | Code            | Payment Side                         | Code            |
|------------------|-----------------|--------------------------------------|-----------------|
| Responding Items | 206040100000002 | ARM charges incurred during the year | 404020100000002 |
|                  |                 | SRM charges incurred during the year | 202020100000003 |

**II. Expenditure to Be Incurred:-**

For FY 2025-26, unutilized ARM/SR budget for ESIC Hospitals has been placed under Regional Directors. Payments shall be sanctioned based on bills certified by JE/AE, endorsed by EE.

| Sl. No. | Head Name                            | Code            |
|---------|--------------------------------------|-----------------|
| 320     | Annual Repair & Maintenance charges  | 404020100000002 |
| 321     | Special Repair & Maintenance charges | 202020100000003 |

**III. Maintenance of Party Ledgers:-**

All Regional Offices shall maintain separate party ledger books for:

Hospitals

Dispensaries

D(M)D buildings

D(N)D buildings

SROs

to ensure proper transaction tracking.

PMD HQrs is to oversee that proper handing over of budget, expenditure and accounting has been completed by the Medical institutions to the ROs and a certification to that effect may be submitted to Finance HQ. by 31st. January 2026.

This issue with the approval of competent authority.

Encl: As above

  
(Parikshit Singh)  
Director (Fin.)