



क.रा.यी.नि.  
ESIC

No. F-23/23/Policy/2012/Accounts-II

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

मुख्यालय/Headquarters

पंचदीप भवन, सी. आई. जी. मार्ग, नई दिल्ली- 110002  
Panchdeep Bhawan, C.I.G. Marg, New Delhi-110002  
Phone: 011- 23234336, VOIP-10011117  
Email: jd-f2@esic.nic.in, Website: www.esic.nic.in /  
www.esic.in

Dated: 18/3/2023

To

The Insurance Commissioner (NTA),  
All RDs/JD (I/c), DD(F) of ROs/SROs/Dean, Medical College,  
Medical Superintendents/Hospitals  
Dy. Director (Accounts Branch-III), Hqrs.

**Subject: Bank Reconciliation Statements -regarding.**

Sir/Madam,

One of the prime duties enjoined on the part of Accounting unit of the ROs/ SROs is to prepare Bank Reconciliation Statements and send a report to this office promptly.

It is, however, observed that some Accounting Units are not preparing and sending the bank reconciliation statements within the stipulated timeline to Hqrs. Office i.e. 10<sup>th</sup> of every succeeding month. It has also been observed that some accounting units are showing a large number of outstanding entries in Bank Reconciliation Statement towards pension payment, bank charges, interest credited, other charges etc. which are required to be accounted for, after due verification. The concerned officers have also to take up cases of missing credits and excess debits in the bank accounts with the concerned bank branch in right earnestness, by making personal visits since unreconciled entries may have deeper implication of impropriety.

It is informed that in case any serious error of omissions or commissions observed by this office in respect of any accounting unit, the officers concerned will be held responsible for such negligence/lapse.

It is, therefore, once again requested that the Head of Finance division of the concerned office may kindly be advised to prepare the bank reconciliation with due verification and to take up the errors of missing credits/delayed credit or excess/erroneous debits to the bank accounts with bank branch concerned. If found necessary, RD/Director/JD(I/c), DD(I/c) & MS of the hospitals should liaise with the banks to settle the issue promptly. A bank reconciliation statement completed up to March,2024 may be sent to Hqrs. Office not later than the due date. Before sending the Bank Reconciliation Statement, the head of Finance at RO and SRO shall also verify BRS of Branch offices under their jurisdiction and shall submit a certificate in this regard to Hqrs. along with BRS of March,2024. Please ensure that before sending BRS for March,24 in the Bank Reconciliation the cash balance & bank balance as on 31/3/24 has been mentioned.

This issues with the approval of Competent Authority.

Yours faithfully

(Ashish Shankar)  
Dy. Director(Fin.)

Copy to:

1. All DD(Fin.)/AD(Fin.) for strict compliance.
2. W.C.M with the request to up load the same on ESIC website.
3. P.S. to Financial Commissioner.