



क.रा.बी.नि.  
E.S.I.C.

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



सत्यमेव जयते

निदेशालय (चिकित्सा) दिल्ली  
DIRECTORATE(MEDICAL)DELHI  
पांचवीं एवं छठी मंजिल (प्रशासनिक खंड)  
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संख्या: डी.एम.एफ.- 19/13/2012/ लेखा शाखा – 4 (चि.)

दिनांक:- 22/05/2024

सेवा मे,

प्रभारी बीमा चिकित्सा अधिकारी  
कर्मचारी राज्य बीमा औषधालय \_\_\_\_\_  
दिल्ली / नई दिल्ली

**विषय : क्षेत्रीय कार्यालय दिल्ली द्वारा कर्मचारियों को सेवा पुस्तिकाओं के विशेष /अंतिम लेखा परीक्षण के संबंध में**

महोदय/महोदया,

क्रप्या उपरोक्त विषय के संबंध में मुख्यालय पत्र संख्या एफ-19/35/D(M)D/Tour Programme/2023-A/c-IX दिनांक 14/05/2024 आपके सूचनार्थ एवं अग्रिम कार्यवाही हेतु प्रेषित है।

**भवदीय,**

**संलग्न : यथोपरि**

**उप निदेशक (वित्त)**

प्रतिलिपि :-

1. सहायक निदेशक (प्रशा.) - 1, 2 एवं 3 को सूचनार्थ ।
2. ओ.एस.डी. (आई.टी.) - इस ज्ञापन को निदेशालय (चिकित्सा) दिल्ली की वेबसाइट पर अपलोड करने हेतु ।



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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फाइल संख्या- एफ-19/35/D(M)D/Tour programme/2023-A/c-IX

Dated- 14.05.2024

सेवा में,

क्षेत्रीय निदेशक (लेखा परीक्षा)  
क.रा.बी.निगम  
क्षेत्रीय कार्यालय  
दिल्ली।


विषय:- क्षेत्रीय कार्यालय, दिल्ली द्वारा कर्मचारियों की सेवा पुस्तिकाओं के विशेष/अंतिम लेखा परीक्षण के दिशा- निर्देश के संबंध में।

महोदय,

उपरोक्त विषय में निदेशालय (चिकित्सा) दिल्ली के पत्र क्रमांक- डी.एम.एफ-19/13/2012/लेखा शाखा-4, दिनांक- 07.05.2024 के संदर्भ में मुख्यालय द्वारा क्षेत्रीय कार्यालय, दिल्ली को निर्देश किया जाता है कि क.रा.बी.निगम के लेखा परीक्षा नियम पुस्तक के पृष्ठ संख्या-94 से 98 (checking of service books, level accounts and increment certificate) का अवलोकन का अनुपालन करते हुए क्षेत्रीय कार्यालय, दिल्ली अपने स्तर पर सेवा पुस्तिकाओं का लेखा परीक्षा करें।


उक्त पत्र निदेशक (वित्त) के अनुमोदन से जारी किया जा रहा है।

भवदीय,

  
21/5/2024  
(प्रेम चन्द मीना)  
सहायक निदेशक (वित्त)

संगलन :- यथोपरि।

प्रतिलिपि:- 1. निदेशालय (चिकित्सा) दिल्ली सूचनार्थ।

  
21/5/2024  
(प्रेम चन्द मीना)  
सहायक निदेशक (वित्त)



## CHAPTER – XII

### CHECKING OF SERVICE BOOKS, LEAVE ACCOUNTS AND INCREMENT CERTIFICATES

(Extent of Audit .....33.1/3 in Regional Office and 25% in Branch Office)

#### SERVICE BOOKS

74. It should be seen that :-

- (i) Service Books are maintained for all the employees working in the office including Gazetted rank officers as provided under SR 196 and 197.
- (ii) every event in the service of an individual has been recorded in his Service Book under proper attestation of the Head of Office;
- (iii) there are no erasures or over-writings in the entries made in the Service Book and that all corrections are neatly made and properly attested;
- (iv) entries regarding date of birth and educational qualifications etc. on page 1 of the Service Book are complete in all respects;
- (v) the Provident Fund Account number allotted to an individual has been entered on the right hand top of page 1 of his Service Book;
- (vi) a note of the declaration of Home Town has been kept in the Service Book and no change therein has been made without the approval of Head of Department;
- (vii) the certificate of annual verification has been recorded in the Service Book in the prescribed form and that for the period covered under the certificate, the pay etc. of the employee was drawn in that office;
- (viii) the correctness of the certificate furnished by the Head of Office to his superior officer in July every year is borne out by entries made in the Service Book of each employee;
- (ix) the pay of a permanent employee is correctly shown under the substantive and officiating columns of the Service Book;
- (x) the entries of pay as shown in the Service Book and the office copy of pay bill for the selected month tally;
- (xi) the entries in Service Book tally with reference to Periodical Increment Certificate, Pay Fixation Orders, etc.;





- (xii) the Service Book of an employee who has been confirmed in a Gazetted post has been passed on to the Accounts Officer concerned;
- (xiii) in case of self-drawing employees, the certificate of annual verification has been recorded in the Service Book on the basis of the certificate obtained from the Accounts Officer concerned and that the entries made are correct;
- (xiv) signatures of the employees are obtained in the relevant column of the Service Book as required under the rules;
- (xv) every entry regarding suspension or interruption of service or punishment given to an official has been made in red ink with full details under attestation of the Head of Office;
- (xvi) the entries regarding stoppage/withholding of increment/reduction in rank are correctly made with reference to the relevant office order;
- (xvii) the register of Service Books is maintained by the Head of Office in the prescribed proforma and according to the instructions issued by Headquarters;
- (xviii) the Audit Inspector puts his initial against the names of the employees, whose Service Books and leave accounts are checked in the above register;
- (xix) the selection of Service Books and leave accounts is made in such a manner that all these documents are checked at least once in a year;
- (xx) the next two pages of the Service Book are allotted for recording important information having a bearing for years to come. The following information are mainly recorded in these two pages:-
  - (a) Production of Medical Certificate of fitness.
  - (b) Verification of character and antecedents excepting for Class IV employees.
  - (c) Option for scales of pay, if any, revision of scale occurs.
  - (d) Election to family pension scheme or other pension rules : as revised from time to time with the option to elect for the same.
  - (e) Particulars regarding execution of nomination in respect of Death-cum-Retirement Gratuity and Family Pension and also the authority with whom the same have been lodged.

**LEAVE ACCOUNTS :**

75. It should be seen that :-

- (i) the leave accounts for all employees are maintained in the prescribed form and are posted in their Service Books;
- (ii) the entries in the leave accounts tally with the entries made in the body of the Service Book;
- (iii) the earned/half pay leave has been correctly worked out;
- (iv) the leave account has been recast on the confirmation of an employee;
- (v) the commuted leave has been correctly posted by doubling the number of days for which the leave was actually availed;
- (vi) there are no cuttings or over-writings and that corrections, if any, have been made by scoring out incorrect entries and under proper attestation ;
- (vi) the ceilings of 240 days on the earning of earned leave are correctly applied;

**PERIODICAL INCREMENT CERTIFICATES :**

76. It should be seen that :-

- (i) the date of increment shown in the Periodical Increment Certificate tallies with the date shown in the Service Book and Increment Register;
- (ii) the date of increment has been correctly postponed in cases where there are any periods of non-qualifying service after the drawal of last increment;
- (iii) the certificate of Officiation under F.R.26(b) for all periods of leave allowed to count for increment in the case of officiating employees has been recorded in the Service Book; and
- (iv) the periods not counting for increment have been correctly shown in the Periodical Increment Certificate.

**Note :** For the purpose of this chapter, an 'Accounts Officer' shall include an A.D. (F), D.D. (F) or J.D. (F) as the case may be;

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7/5/24