



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 सी०आई०जी रोड, नई दिल्ली-110002
PANCHDEEP BHAWAN, C I G MARG, NEW DELHI-110 002
Phone: 011-23604700 Email: dir-gen@esic.nic.in
Website: www.esic.nic.in / www.esic.in

F.No.T-11/11/56/Rev-I

Dated:- 01.04.2025

All Regional Director/Director-I/C/Joint Director-I/C,
ESI Corporation
Regional Office/ Sub Regional Office,

- Sub:1. Preparation and submission of Annual Arrears Statement for Contribution including interest (C-19) for the year 2024-25 reg.
2. Preparation and submission of Annual Arrears Statement (D-19) for the year 2024-25 reg.

Sir,

It is to inform that annual arrear statement for the period ending 31.03.2025 is required to be submitted to F&A division, Hqrs. Office by 10.04.2025 positively. This is one of the important revenues return which is to be submitted to the external auditors, Corporation and Ministry of Labour & Employment, Govt. of India and also reflected in the Annual Report of the Corporation. Therefore it is requested to ensure that the said statement is submitted to Hqrs. Office by stipulated date.

It has been observed from the past experience, that while submitting the arrears statement, adequate care is not taken by the regions which results in revision of figure at a later stage when the figures have been reported to various authorities which is a serious laps on the concerned field office. Thus before submission to hqrs the statement should be duly verified by F&A branch of the RO/SROs. The statement should be prepared by associating the Recovery Officer of the RO/SRO as well.

It is requested to keep the following points and guidelines issued vide letter P-11/12/Corp.Meeting/2024-Rev-II dated 23.02.2024 while preparation of the said statement:

1. Annual arrears statement is to be submitted in the revised proforma circulated vide this office letter No. Z-14/17/08-Rev.1 dated 07/03/2011.
2. The data of annual arrears statement must confirm to records maintained by Revenue Branches and recovery branch.
3. Year wise breakup of recoverable dues may be provided separately in the format enclosed.
4. Large variations in the arrears should be explained suitably giving the reasons for such increase/ decrease in the forwarding letter.

21/4/25
3/4/25

5. A list of individual defaulter employers where dues are more than Rs. 10 lacs, 25 lacs and 50 lacs and 1 crore should be submitted separately.
6. Year-wise break up of arrears should be properly reconciled and submitted as it is to be placed before external auditors. It is seen in some of the returns that the amount of arrears shown in a particular year was subsequently increased in the next years return. The Audit has taken an observation in this regard. Explanatory remark is essential in such cases.
7. Proper and correct classification of CPSU (Central Public Sector Unit), SPSU (state public sector unit) under respective Ministries/Controlling Departments should be provided for the monitoring by the Ministry of Labour & Employment, Govt. of India with the concerned Ministers.
8. It should also be ensured that arrears are deleted from the records where employers have made the payments.
9. Old liquidation cases are not being reviewed and the same status is reported every year without checking the facts of each case. In this regard please refer to this office letter No. Z-154/14/2008 Rev.1 dated 10/03/2014.
10. Correct No. of defaulters are not reported in the statement.
11. Defaulter's cases especially? Whereabouts not known cases may be examined and action for waiver may be initiated wherever necessary. Please refer to this office letter No. Z-14/17/2008-Rev. dated 10/03/2014 in this regard.
12. Some of the Regional Directors have reported the arrears in the column of Decree obtained but not executed for the last so many years without knowing the current status of the case and not examining for writing off the dues as per the extant provisions when there is no chance of recovery. Please refer this Office letter No. Z-14/17/2008-Rev.1 dated 10/03/2014 in this regard.
12. Old court cases are being reported in repetitive manner without knowing the current status from the record. Where Court cases are actually pending, the status of stay vis-à-vis the amount of arrears held up due to litigation as on date should be reconfirmed.
13. Due to creation of new Sub Regional Offices the arrears figures may be sent after consultation with the parent Regions so that no repetition of figure occurs in either the parent Region or Sub-Regions.
14. All figures may be given in Crores only with fractions thereof up to two digits after decimal.
15. Suitable analysis be made in the forwarding letter with additional details to be recorded under appropriate columns of the Annual Arrears Statement.
16. A list of C-19/D-19 in respect of recoverable arrears may also be sent separately.
17. There should not be any case where dues pertaining to CPSU/SPSUs to be shown in whereabouts not known category.

Kindly make sure that amount shown in the summary of Annual Arrears Statement as proforma-A must tally with the amount shown in each of the Annexure.

Kindly make sure that amount shown in the summary of Annual Arrears Statement as proforma-A must tally with the amount shown in each of the

21/11/21
3/11/21

Annexure.

The RD and SRO In charge shall ensure the amount of annexure "A" and "B" shall tally and the correctness of the data submitted to Hqrs.

All Regional Director/Director-I/C/Joint Director-I/C are requested to ensure that Arrear statement be submitted to Hqrs. Office through e-mail in the prescribed format in MS Excel (sheet) and hard copy of the same by 10.04.2025 positively. Regions should not make any changes in the format prescribed to this effect.

All RDs and SROs In-charge shall further ensure that there's should be no delay in Submission of the statement due to late Concurrence from Finance and Account branch.

Further it is also directed that wherever information is sought with code number and name of the employer. The same is to be invariably provided.

This issue with the approval of competent authority.

Enclosures:- As above

भवदीय


(राकेश चौहान) 3/4/25

उप निदेशक (राजस्व)

Annexure - "A"

Name of Region :-

Outstanding Arrear (C-19 & D-19) as on 31.03.2025

Sl. No.	Year	Amount In (Crore) (C-19 + D-19)		
		C-19	D-19	Total
1	From A Day up to 31.03.2010			
2	2010-11			
3	2011-12			
4	2012-13			
5	2013-14			
6	2014-15			
7	2015-16			
8	2016-17			
9	2017-18			
10	2018-19			
11	2019-20			
12	2020-21			
13	2021-22			
14	2022-23			
15	2023-24			
16	2024-25			
	Total			

ANNEXURE-VIII OF PROFORMA-A

दिनांक 31.03.2025 तक उन कारखानों/स्थापनाओं के संबंध में राशि जो औ.वि. पु.बो. द्वारा रुण घोषित किए गए हैं तथा औ.वि. पु.बो. द्वारा पुनर्वास अथवा मंजूर किया जाना है

Amount in respect of factories/ establishments which have declared sick by BIFR and Rehabilitation yet to be sanctioned by BIFR upto 31.3.2025

क्र. सं.	नाम, स्थान तथा कूट संख्या	अवधि	आ.वि. पु.बो. मामला संख्या तथा पंजीकरण की तिथि	बकायों में राशि (अंशदान तथा ब्याज) करोड़ में	वर्तमान स्थिति
Sl. No.	Name & Place & Code No.	Period	BIFR Case No. & Date of Registration	Amount (Contribution & Interest) in arrears (In Crore)	Present Postion
1	2	3	4	5	6
1					
2					
3					
4	कुल				
5	Total				

प्रपत्र क का संलग्नक-X

ANNEXURE -X OF PROFORMA-A

प्रथम दिन से दिनांक 31.03.2025 तक उन कारखानों/स्थापनाओं के संबंध में राशि जो बंद हो चुके हैं तथा नियोक्ताओं का अता-पता मालूम है

Amount in respect of Factories/ Establishments which have been closed and whereabouts of the employers are known from A- day upto 31.3.2025

1	2	3	4	5	6
क्र. सं.	नाम तथा कूट संख्या Name & Code No.	अवधि Period	राशि करोड में Amount in Crore	फाइल किए गए अभियोजनों की संख्या No. of Prosecution filed	दंड के आश्वासना हेतु की गयी कार्रवाई Action taken for waiver of dues
1					
2					
3					
4					
Total					

प्रपत्र - ख
PROFORMA - B

रु करोड में
बकाया राशि का विश्लेषण (अंशदान+व्याज)
ANALYSIS OF ARREARS (Contribution + Interest)

क्र. सं.	विवरण	इकाइयों की संख्या	राशि (रु. करोड में)
Sr. No.	Particulars	No. of Units	Amount (Rs. In Crore)
1	दिनांक 31 मार्च, 2024 को अंतिम वार्षिक बकाया विवरण के अनुसार लंबित बकाया राशि		
1	Amount of arrears pending as per last annual arrears statement as on 31st March, 2024		
2	सी-19 जारी कर दिनांक 01.04.2024 से 31.03.2025 की अवधि के दौरान जोड़ा गया बकाया		
2	Arrears added during the period from 1/4/2024 to 31/3/2025 by Issuance of C-19		
कुल TOTAL			
	दिनांक 01.04.2024 से 31.03.2025 तक की अवधि में		
3	वसूल या समायोजित राशि		
3	Amount recovered or adjusted during the period from 1/4/2022 to 31/3/2023		
4	शेष Balance		
5	शुद्ध वृद्धि/घटाव Net Increase/decrease		
मूल्यांकन द्वारा निर्धारित लक्ष्यों के संदर्भ में वसूली तंत्र के निष्पादन के संबंध में रिपोर्ट। Report in respect of performance of Recovery Machinery with reference to target fixed by Hqrs.			

अधीक्षक SUPERINTENDE NT	उप निदेशक DY. DIRECTOR	सहा.नि.(वित्त)/सं. नि. (वित्त) Asstt.D(Fin./Jt. Director(Fin.))	क्षेत्रीय निदेशक (प्रभार) REGIONAL DIRECTOR(I/c)
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List of Defaulters

C-19 pending for Recovery

Cases Above 10 Lakhs and upto 25 Lakhs

Sr. No	Name of the employer	Code No.	Pin Code	Amount (in Lakhs)	Remark

List of Defaulters (Employer)

C-19 pending for Recovery

Cases Above 25 Lakhs and upto 50 Lakhs

Sr. No	Name of the employer	Code No.	Pin Code	Amount (in Lakhs)	Remark

List of Defaulters (Employer)

C-19 pending for Recovery

Cases Above 50 Lakhs and upto 1 Crore

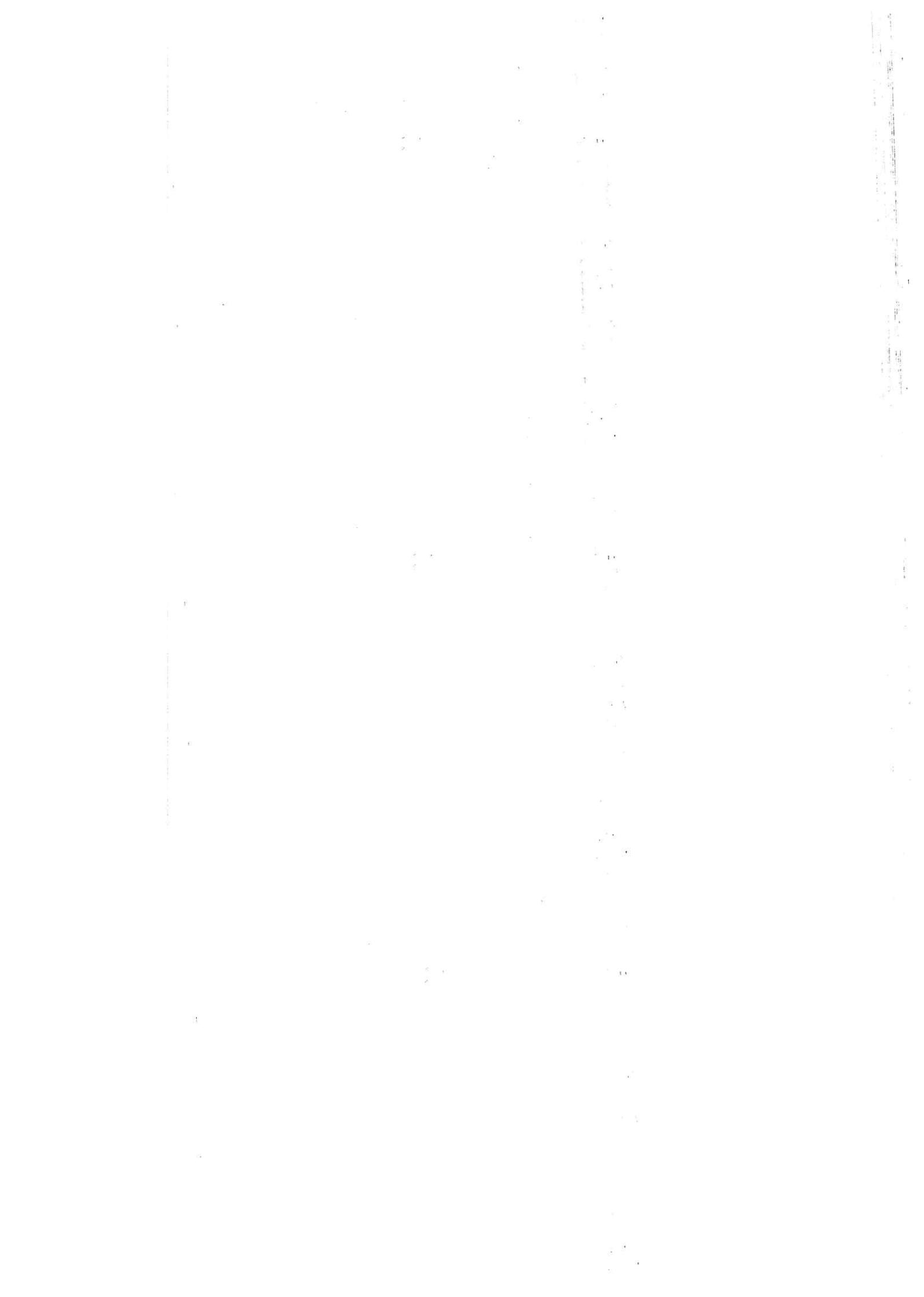
Sr. No	Name & Code No. of the employer	Code No.	Pin Code	Amount (in Lakhs)	Remark

List of Defaulters (Employer)

C-19 pending for Recovery

Cases Above 1 crore and above

Sr. No	Name & Code No. of the employer	Code No.	Pin Code	Amount (in Lakhs)	Remark



प्रपत्र क का संलग्नक- VIII

ANNEXURE-VIII OF PROFORMA-A

दिनांक 31.03.2025 तक उन कारखानों/स्थापनाओं के संबंध में राशि जो अ.वि. पु.बो. द्वारा रण घोषित किए गए हैं तथा अ.वि. पु.बो. द्वारा पुनर्वास अंश मंजूर किया जाना है

Amount in respect of factories/ establishments which have declared sick by BIFR and Rehabilitation yet to be sanctioned by BIFR upto 31.3.2025

क्र. सं.	नाम, स्थान तथा कूट संख्या	अवधि	आ.व. पु.बो. मामला संख्या तथा पंजीकरण की तिथि	बकायों में राशि (अंशदान तथा ब्याज) करोड़ में	वर्तमान स्थिति
Sl. No.	Name & Place & Code No.	Period	BIFR Case No. & Date of Registration	Amount (Contribution & Interest) in arrears (In Crore)	Present Position
1	2	3	4	5	6
1					
2					
3					
4	कुल				
5	Total				

प्रश्न क का संलग्नक- X
ANNEXURE -X OF PROFORMA-A

प्रश्न दिन से दिनांक 31.03.2025 तक उन कारखानों/स्थापनाओं के संबंध में राशि जो बंद हो चुके हैं तथा नियोक्ताओं का अला-पता मालूम है

Amount in respect of Factories/Establishments which have been closed and whereabouts of the employers are known from A- day upto 31.3.2025

क्र. सं.	नाम तथा कूट संख्या	अवधि	राशि करोड़ में	फाइल किए गए अभियोजनों की संख्या	देय के आधित्याग हेतु की गयी कार्रवाई
Sl. No.	Name & Code No.	Period	Amount in Crore	No. of Prosecution filed	Action taken for waiver of dues
1					
2					
3					
4					
Total					

प्रपत्र - ख

PROFORMA -B

रु करोड में

बकाया राशि का विश्लेषण (हर्जाना)

ANALYSIS OF ARREARS (Damages)

क्र. सं.	विवरण	इकाइयों की संख्या No. of Units	राशि (रु. करोड में) Amount (Rs. In Crore)
Sr. No.	Particulars	No. of Units	Amount (Rs. In Crore)
1	दिनांक 31 मार्च, 2024 को अंतिम वार्षिक बकाया विवरण के अनुसार लंबित बकाया राशि		
1	Amount of arrears pending as per last annual arrears statement as on 31st March, 2024		
2	सी-19 जारी कर दिनांक 01.04.2024 से 31.03.2025 की अवधि के दौरान जोड़ा गया बकाया		
2	Arrears added during the period from 1/4/2024 to 31/3/2025 by Issuance of C-19		
	कुल TOTAL		
	दिनांक 01.04.2024 से 31.03.2025 तक की अवधि में वसूल या समायोजित राशि		
3	Amount recovered or adjusted during the period from 1/4/2022 to 31/3/2023		
4	शेष Balance		
5	शुद्ध वृद्धि/घटाव Net increase/decrease		

मूल्यालय द्वारा निर्धारित लक्ष्यों के संदर्भ में वसूली तंत्र के निष्पादन के संबंध में रिपोर्ट ।
Report in respect of performance of Recovery Machinery with reference to target fixed by Hqrs.

अधीक्षक SUPERINTENDE NT	उप निदेशक	सहा.नि.(वित्त)/सं. नि. (वित्त) Asstt.D(Fin./Jt. Director(Fin.)	क्षेत्रीय निदेशक (प्रभासी) REGIONAL DIRECTOR(I/c)
	DY. DIRECTOR		

List of Defaulters (Employer)

D -19 pending for Recovery

Cases Above 10 Lakhs and upto 25 Lakhs

Sr. No	Name of the emp	Code No.	Pin Code	Amount (in Lakh)	Remark
1					

D -19 pending for Recovery

Cases Above 25 Lakhs and upto 50 Lakhs.

Sr. No	Name & Code No. of the employer	Code No.	Pin Code	Amount (in Lakh)	Remark

D -19 pending for Recovery

Cases Above 50 Lakhs and upto 1 Crore.

Sr. No	Name & Code No. of the employer	Code No.	Pin Code	Amount (in Lakh)	Remark

D -19 pending for Recovery

Cases Above 1 Crore and Above

Sr. No	Name & Code No. of the employer	Code No.	Pin Code	Amount (in Lakh)	Remark

TOTAL

कुल
Total