



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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File No. F-55055/97/2022-FA7 (Comp No. 139813)

Dated 10.10.2025

## Circular

### Subject : Financial Concurrence and Check list

#### INTRODUCTION

The aim of financial concurrence is to ensure that all expenses are incurred with due prudence and expenses are never more than what is actually required. Any matter involving financial implication shall invariably be forwarded to Finance division for concurrence and vetting to ensure expenditure is in conformity with financial propriety.

1. It is noticed that most of the files being forwarded to the F&A Division for concurrence etc. do not contain required elements such as rules, regulations, specifications, entitlement, DoP, budgetary provisions etc. This leads to unnecessary movement and consequent delay in processing of files.
2. Where policy decisions are involved, files should come to F&A Division after Technical Approval and after working out the cost, if any, for the same with supporting papers by the concerned division and invariably with the approval of the concerned Divisional Heads.
3. Concurrence is required at two stage:-
  - i. After administrative approval (AA) from the sanctioning Authority for vetting of expenditure.
  - ii. After selection of vendor/agency following due process, before awarding work order/ purchase orders.
  - iii. Subsequent to i and ii), sufficient time should be given for Financial vetting of RFP.
4. Proposals should be self-contained, clear, and concise. In case of references to notings in a different file, the same may be reproduced/ quoted /summarised portion should be part of the proposal. If considered important, proposals should quote page/note number/file number.
5. Essential Details/information for Financial Concurrence Files;  
All files being submitted for financial concurrence may invariably indicate: -

- i. The specific proposals, listed at the end of the noting.
- ii. The Sanctioning Authority, with the specific DOP para linked.
- iii. The amount for concurrence approval.
- iv. Availability of Budget.
- v. Approval of the concerned Officers/Divisional Head.
- vi. Statement/Certification that the proposal is in conformity with the relevant provisions of the GFR-2017. The relevant provision should be quoted in the proposal.
- vii. Justification for expenditure suggesting that expenditure is not more than what is actually required.

E.g.- In case of commissioning of radiology department, staff posting should be accompanied with related status of installation of machinery, clearances from Government, specific waste disposal clearances and **FOOTFALL of IP** in a self-contained Note for financial concurrence.

\*The footfall of IP is to be mandatorily included in all files for sanctioning of staff.

6. Time Frame: Policy Matters should be submitted for concurrence/vetting at least before 01 Month

Procurement proposals should be submitted for concurrence/Vetting at least before 01 week.

7. Negative list: Items which should not be referred for financial concurrence:

- i. GST Payment.
- ii. Statutory payment.
- iii. Payment to vendors/personal/consultants, etc as per approved contracts.
- iv. Acceptance of Judgement.
- v. Administrative decisions not having financial implications.

### **Checklist for Finance Concurrence**

#### **1. General Financial Rules (GFRs), 2017**

The primary framework governing financial propriety is laid down in the **General Financial Rules (GFRs)** issued by the **Ministry of Finance (Department of Expenditure)**.

These rules primarily focus on:

- **Rule 20–23: Standards of Financial Propriety**
- **Rule 21: No authority may spend or sanction expenditure which is not covered by a provision of law or a delegated power.**
- **Rule 23: Expenditure should not be prima facie more than the occasion**

**demands.**

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## **2. Delegation of Financial Powers**

- Concurrence can only be given if the proposal is within the Delegated Powers of the administrative Ministry/Department or the subordinate authority.
- If beyond delegated powers, the proposal has to be referred to Competent authority.

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## **3. Budgetary Control Rules**

Prior to sending files for concurrence, ensure:

- Ensure availability of funds under the relevant head of account.
- Expenditure must be within the Budget Grant and Appropriation.
- Ensure alignment with Outcome Budget/Performance Budget targets.

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## **4. Instructions and Circulars of MoF**

MoF issues periodic instructions regarding:

- Restrictions on purchase of vehicles, furniture, etc.
- Ceilings on TA/DA, hospitality, office expenses, LTC, etc.
- E-procurement and GeM (Government e-Marketplace) mandates (as per Rule 149 of GFRs). User branch must check the latest OMs ( Office Memoranda) before seeking concurrence.

\*The list is indicative & not exhaustive.

## **5. Procurement and Contract Rules )GFR 144173–**

If the proposal involves procurement:

- Ensure tendering process is followed (open tender, limited tender, GTE on GeM/CPPP as applicable).
- Verify reasonableness of rates (CVC guidelines, price reasonability checks, market survey).
- Check bid evaluation and negotiation norms.
- Ensure compliance with Rule 144 (xi) regarding restrictions on bidders from certain countries (based on MoF/DoE orders).
- Ensure compliance with MSME/Startup norms/MII guidelines wherever applicable.

## **6. Manual of Procurement of Goods and Manual of Procurement of Services:**

Guidelines issued by Department of Expenditure, Ministry of Finance and ESIC must be

adhered to.

**7. Vigilance and CVC Guidelines.**

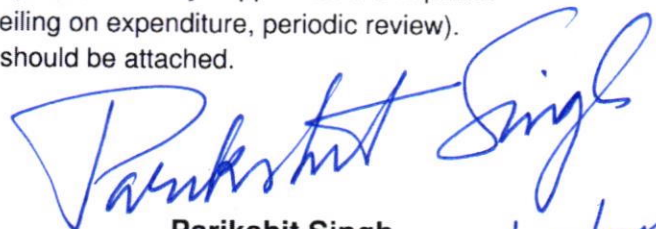
- Check for conflict of interest or deviations from standard procedures that may invite audit objections.
- Ensure proposals have not been objected to by internal audit or C&AG in similar cases.
- CVC Guidelines must be followed in spirit.

**8. Extension of Tender.**

- Period of validity of original contract and provision for extension, if any.
- Total value of original contract and the progressive amount of expenditure incurred till date.
- The proposed period and the financial implication calculated.
- Whether the total, incurred plus financial implication of the extended period proposed will go beyond the powers of the original approving authority.

**Key Points to Record while Forwarding File for Concurrence**

- Whether the proposal is covered by delegated powers.
- Whether funds are available.
- Whether rules & procedures (GFR, procurement, MoF instructions) are followed.
- Whether it satisfies standards of financial propriety.
- Whether administrative approvals/competent authority / approvals are in place.
- Any conditions to be imposed (e.g., ceiling on expenditure, periodic review).
- Details as per the checklist enclosed should be attached.

  
**Parikshit Singh**  
**Director ( Finance) 10/10/2022**

**To :-**

All Regional Directors/SRO (I/c)  
All Deans / Medical Superintendents  
All Divisional Heads, Hqrs

**Annexure-A****Check list of information/details to be furnished with cases for creation of posts**

Sl. No	Item of Information	Information w.r.t. Col.2	Page no. on correspondence side (Referencing)
I	II	III	IV
1	Name & Designation of the Post		
2	Pay Scale of the post		
3	Grade/category of the post		
4	Scientific/Technical or administrative nature of the post		
5	Functional justification (for each of the category separately)		
6	How were the functions of the post being managed in the absence of its creation		
7	Duties and responsibilities of the post (job description for each position)		
8	Essential and minimum qualifications of the post		
9	Recruitment Rules relevant to the post		
10	Mode of filling up the post		
11	Immediate feeder post in the line of promotion		
12	Immediate promotion post in the hierarchy		
13	Workload of the post (Extract of study, if any)		
14	Financial implications for creation of the post		
15	Name of Accounting Unit and division		
16	Detailed sanctioned strength (category-wise) with pay scales		
I	II	III	IV
17	Detailed actual strength (category-wise)		

18	Details of vacancies date-wise		
19	Possibilities of re-employment /outsourcing/hiring out of services		
20	Matching savings (with specific posts, which are to be surrendered)		
21	Financial implication (both recurring and non-recurring)		
22	All relevant documents in the file should be properly referred, on both note & correspondence sides.		
23	Local Finance vetted documents received from Accounting unit are ink-signed or authenticated by concerned Division		
24	Any other information, specific to this proposal		

**Annexure - B**

**Check List for procurement of Goods/Services**

S.I. No.	Item of Information	Information w.r.t. Col.2	Page no. on the correspondence side (Referencing)
I	II	III	IV
1	Name of the Accounting unit		
2	Item to be procured		
3	Whether the item of procurement is against fresh requirement or against condemnation		
3.1	If it is against fresh requirement, then details of authorization/provisioning sanction		
4	Whether condemnation report has been enclosed		
5	Whether the condemnation has been approved by a competent Condemnation Board		
6	Whether the item is reserved for MSME. If yes, whether the percentage reserved for MSME sector is being complied with?		
7	Whether the item is available on GeM		
8	Estimated value of procurement		
9	Type of tender enquiry (Direct purchase/LPC/LTE/OTE/GTE)		
10	Whether the procurement is proposed on a PAC/nomination/single source basis. If so whether the copy of the proprietary Article Certificate (PAC/LRC/AAC) has been provided?		
11	If the case is covered under (10) above, whether justification has been provided. The GFR under which purchase is being proposed.		
12	Whether the tender document has the approval of the competent authority (name of the competent authority may also be indicated)		
13	Whether the minutes & recommendations of the tender committee enclosed (Both technical committee and financial committee)		
	Criteria for selecting the L-1 (along with		

14	comparative charts of both technical and financial bids)		
15	Whether all terms and conditions of the tender enquiry (TE) have been complied with.		
16	Whether reasonability of price has been established		
17	Whether procurement involves maintenance obligations. Details thereof.		
18	Whether warranty/guarantee clauses of the tender have been complied with.		
19	Whether MoU signing is involved? If yes, details thereof.		
20	Availability of budget with Budget head.		
21	All relevant documents in the file should be properly referred, on both note & correspondence sides.		
22	Local Finance vetted documents received from Accounting unit are ink-signed or authenticated by concerned Division.		
23	Any other important information specific to the proposal.		
24	Specific recommendations of the Administrative Division.		



## Check list / Performa for Hiring of Accommodation

Sl. No	Item of Information	Information w.r.t col.2	Page no. On correspondence side(Referencing)
1	Purpose		
2	Fresh Hiring/Continued Hiring		
3	If Fresh Hiring, advertisement has been made.		
4	Hiring period required		
5	If continued hiring, provide details of previous financial concurrence .		
6	Area authorization/Area of proposed building		
7	Existing rent/ Proposed Rent		
8	Whether the rent enhancement is as per CPWD norms		
9	Willingness of the landlord		
11	Non-availability certificate of Government accommodation		
12	Availability of budget with Budget head.		
13	Local Finance vetted documents received from Accounting unit are ink-signed or authenticated by concerned Division.		
14	Any other important information specific to the proposal: FRAC/Site survey		

**Annexure-D**

**Checklist for procedure to be adopted for submission/professing of proposals for hiring and outsourcing of professional services:-**

Sl. No	GENERAL POINTS	(Yes/No)
1	Whether the proposal for hiring Consultant(s) is in respect of local accounting unit or pan India.	
2	Whether the scope of work includes any of the following – policy advice; institutional reforms; management; engineering services; construction supervision/ project management; feasibility studies, financial services; procurement services; and identification and preparation of projects, development of Computer hardware/software services etc. to complement the capabilities of the department.	
3	Whether the specific purpose for employing Consultants has been arrived at after taking into consideration the following:  i. Absence of required expertise in-house ii. The need for high quality services: iii. The need for economy and efficiency: iv. The need to have qualified Consultants for providing the specific services;	
4	Whether identification of scope of work and the time frame for which services are to be availed have been indicated in the proposal? Whether the consulting services are of an intellectual and advisory nature and not pertain to construction of works, manufacture of goods, operation and maintenance of facilities of plant where physical aspect of activity is predominant?	
5	Whether the likely sources have been identified on the basis of formal or informal enquiries or by inviting Expression of interest (EOI) through advertisement?	
6	Whether the criteria for selection of consultants has been indicated in terms of Quality and Cost Based Selection (QCBS)/Least Cost System (LCS).	
7	If selection is by way of direct negotiations, whether proposal is based on following conditionality.  (a) for tasks that represent a natural continuation of previous work carried out by the firm.  (b) in case of emergency situation, situation arising after natural disasters, situations where timely completion of the assignment is of utmost importance,  (C) situations where the execution of assignment may involve use of proprietary techniques or only one consultant has requisite expertise.	
8	Whether a committee has been constituted comprising of at least	

	three members at appropriate level, including users representative, for monitoring the progress (as per provisions of the Manual) after the selection procedure is over.	
9	Whether the nature of contract depending upon the nature of the assignment has been indicated in the proposal as below.  (i) time based contracts; (ii) success based contract; (iii) definite delivery contract;	

## Annexure-E

## Check List (PMD)

Sl. No	Particulars	Remarks (Yes/ No)
1	Brief note with chronology of events of the project.	
2	Approval of Competent Authority.	
3	<p>Whether proposals for deviations/extra items, etc. have been executed with prior approval of Competent Authority,</p> <p>Whether it is as per conditions of contract agreement/ MoU.*</p> <p>* No such additions/deviations should be made by the construction agencies without prior approval of ESIC. PMD may also not entertain such proposals from the construction agencies.*</p>	
4	<p>Renewal of the performance Bank Guarantees (BG), before the expiry of validity period of the B.G.**</p> <p>**The concerned officer should ensure that the performance/ other bank guarantees of the construction agencies are renewed as per terms of agreement/ MoU. **</p>	
5	<p>In respect of projects being constructed under deposit work basis, whether the milestones are revised with justification.*</p> <p>Approval of Competent Authority taken.</p> <p>** where the projects are running behind schedule. **</p>	
6	<p>Regarding land purchase, the following documents attached:</p> <p>a. In- principle approval of the competent authority for setting up of hospital/dispensary/branch office/staff quarters.</p> <p>b. Report of Site selection committee and its approval by the competent authority. (For the proposals of purchase of land).</p> <p>c. In-principle approval of the Competent Authority for purchase of land.</p>	
7	<p>Whether in the proposals for concurrence of estimates, the following documents attached:</p> <p>a. In -principle approval of the Competent Authority for setting up of hospital/ dispensary/branch office/staff quarters.</p> <p>b. Approval of concept plan.</p>	