

APPENDIX-13

[ See Rule 289 ]

DESTRUCTION OF OFFICE RECORDS CONNECTED WITH ACCOUNTS

The destruction of records (including correspondence) connected with accounts shall be governed by the following Rules and such other subsidiary rules consistent therewith as may be prescribed by Government in this behalf with the concurrence of the Comptroller and Auditor-General.

1. The following shall on no account be destroyed:—

- (i) Records connected with expenditure which is within the period of limitation fixed by law.
- (ii) Records connected with expenditure on projects, schemes or works not completed, although beyond the period of limitation.
- (iii) Records connected with claims to service and personal matters affecting persons in the service except as indicated in the Annexure to this Appendix.
- (iv) Orders and sanctions of a permanent character, until revised.
- (v) Records in respect of which an audit objection is outstanding.

2. The following shall be preserved for not less than the period specified against them:—

Sl. No.	Description of records		Retention period	Remarks
	Main Head	Sub-Head		
(1)	(2)	(3)	(4)	(5)
1.	Payments and recoveries.	<p>(i) Expenditure Sanctions not covered by Paragraph 1 above (including sanctions relating to grants-in-aid)</p> <p>(ii) Cash Books maintained by the Drawing and Disbursing Officers under Central Government Account (Receipts and Payments) Rules, 1983.</p> <p>(iii) Contingent expenditure.</p> <p>(iv) Arrear claims (including sanction for investigation, where necessary).</p> <p><i>Papers relating to:</i></p> <p>(v) GPF Membership.</p> <p>(vi) GPF Nomination.</p> <p>(vii) Adjustment of missing credits in GPF Accounts</p>	<p>2 years, or one year after completion of audit, whichever is later.</p> <p>10 years.</p> <p>3 years, or one year after completion of audit, whichever is later.</p> <p>3 years, or 1 year after completion of audit, whichever is later.</p> <p>1 year.</p> <p>1 year - after final settlement of GPF Account.</p> <p>1 year.</p>	<p>Subject to:</p> <p>(a) Original nomination being placed in Vol. II of the Service Book of Group 'D' Government servants; and</p>

		<p>(viii) Final withdrawal from GPF, e.g., for house building, higher technical education of children, etc.</p> <p>(ix) GPF annual statements.</p> <p>(x) T.A./Transfer T.A. claims</p>	<p>1 year.</p> <p>1 year.</p> <p>3 years, or one year after completion of audit, whichever is later.</p>	<p>(b) Nomination in original or an authenticated copy thereof being placed in Vol. II of the Service Book/Personal File in case of other Government servants.</p> <p>Subject to an authenticated copy of the sanction being placed on the personal file.</p>
2.	Budget Estimates / Revised Estimates.		3 years.	The retention period here related to the Budget / Revised Estimates as compiled by the Budget / Accounts Section for the Department as a whole.
3.	Service Books of:			
	(a) Officials entitled to retirement / terminal benefits.		3 years after issue of final pension / gratuity payment order.	
	(b) Other employees.		3 years after they have ceased to be in service.	
4.	Leave Account of:			
	(a) Officials entitled to retirement / terminal benefits.		3 years after issue of final pension/ gratuity payment order.	
	(b) Other employees.		3 years after they have ceased to be in service.	

Sl. No.	Description of records		Retention period	Remarks
	Main Head	Sub-Head		
(1)	(2)	(3)	(4)	(5)
5.	Service records.	<p>(a) Nomination relating to family pension and DCR gratuity.</p> <p>(b) Civil List Gradation/ Seniority list—</p> <p>(i) in the case of Departments preparing and bringing out the compilation.</p> <p>(ii) in the case of other Departments (i.e., those supplying information for such compilation).</p> <p>(c) Alteration in the date of birth.</p> <p>(d) Admission of previous service not supported by authenticated service record, e.g., through collateral evidence.</p>	<p>1 year - after settlement of benefits.</p> <p>3 years.</p> <p>1 year after issue of relevant compilation.</p> <p>3 years.</p> <p>3 years; or 1 year after completion of audit, whichever is later.</p>	<p>Subject to the nomination in original or an authenticated copy thereof (where original is kept with the audit) as the case may be being placed in Vol. II of the Service Book / Personal File.</p> <p>Subject to suitable entry being made in the appropriate service record and an authenticated copy of the order being kept in Vol. II of Service Book / Personal File.</p> <p>-do-</p>

6.	Expenditure statements.	<p>(e) Verification of service.</p> <p>(a) In respect of lower formations.</p> <p>(b) In respect of Department itself.</p> <p>(c) Register of monthly expenditure (Form GFR 9)</p>	<p>5 years.</p> <p>To be weeded out at the end of financial year.</p> <p>To be weeded out after the Appropriation Accounts for the year have been finalized.</p> <p>To be weeded out after the Appropriation Accounts for the year have been finalized.</p>	<p>Subject to a suitable record being kept somewhere, e.g., in the Service Book or History Sheet.</p>
7.	Surety Bonds executed in favour of a temporary or a retiring Government servant.		3 years after the Bond ceases to be enforceable.	
8.	(a) Pay Bill register.		35 years.	
	(b) Office copies of Establishment pay bills and related schedules (in respect of period for which pay bill register is not maintained).		35 years.	
	(c) Schedules to the Establishment pay bills for the period for which pay bill register is maintained.		3 years, or one year after the completion of audit, whichever is later.	
	(d) Acquittance Roll.		3 years, or one year after the completion of audit, whichever is later.	

Sl. No.	Description of records		Retention period	Remarks
	Main Head	Sub-Head		
(1)	(2)	(3)	(4)	(5)
9.	Muster Rolls.		Such period as may be prescribed in this behalf in the departmental regulations subject to a minimum of three financial years of payment excluding the financial year of payment.	
10.	Bill Register maintained in Form TR-28-A.		5 years.	
11.	Paid cheques returned by the Bank to the Audit/Accounts Office.		5 years.	The counterfoils of paid cheques should be preserved for the same period as prescribed for preservation of paid cheques, viz., 5 years. However, in cases where the counterfoils are required to be preserved in connection with settlement of some enquiry, etc., these should not be destroyed unless otherwise advised by the authorities conducting the enquiry. The other instructions contained in this Appendix will continue to be applicable in this case before the counterfoils which are more than five years old are actually destroyed.

12.	Files, papers and documents relating to contracts, agreements, etc.	5 years after the contract/agreement is fulfilled or terminated. In cases where audit objections have been raised, however, the relevant files and documents shall not, under any circumstances, be allowed to be destroyed till such time as the objections have been cleared to the satisfaction of the audit authorities or have been reviewed by the Public Accounts Committee.
13.	Sub-vouchers relating to the Secret Service Expenditure.	3 years after the expiry of the financial year in which the expenditure was incurred, subject to completion of administrative audit and issue of audit certificate by the nominated Controlling Officer.

#### INSTRUCTIONS

1. The retention period specified in Column (4), in the case of a file, is to be reckoned from the year in which the file is closed (i.e., action thereon has been completed) and not necessarily from the year in which it is recorded.
2. In the case of records other than files, e.g., registers, the prescribed retention period will be counted from the year in which it has ceased to be current.
3. In exceptional cases, a record may be retained for a period longer than that specified in the schedule, if it has certain special features or such a course is warranted by the peculiar needs of the department. In no case, however, will a record be retained for a period shorter than that prescribed in the schedule.
4. If a record is required in connection with the disposal of another record, the former will not be weeded out until after all the issues raised in the latter have been finally decided, even though the retention period marked on the former may have expired in the meantime. In fact, the retention periods initially marked on such records should be consciously reviewed and, where necessary, revised suitably.

NOTES.—

(1) Before any pay bills / pay bill registers are destroyed, the service of the Government servants concerned should be verified in accordance with Rule 257 (1).

(2) The periods of preservation of account records in Public Works Offices are prescribed separately by Government.

(3) Where a minimum period after which any record may be destroyed has been prescribed, the Head of a Department or any other authority empowered by him to do so, may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest financial year covered by the record.

(4) Heads of Departments shall be competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Indian Audit and Accounts Departments shall be forwarded to the Audit Officer and or the Accounts Officers, as the case may be, for his concurrence in their destruction before the destruction is ordered by the Head of Department.

(5) Full details shall be maintained permanently, in each office, of all records destroyed from time to time.

ANNEXURE TO APPENDIX-13

Destruction of records referred to in Para. 1 (iii) of this Appendix

Sl. No.	Description of records		Retention period	Remarks
	Main Head	Sub-Head*		
(1)	(2)	(3)	(4)	(5)
1.	Creation and Classification of posts.	(i) Continuance / revival of posts.	1 year.	Subject to particulars of sanctions being noted in Establishment / Sanction Register.
		(ii) Conversion of temporary posts.	10 years.	-do-
		(iii) Creation of posts.	10 years	-do-
		(iv) Revision of scales of pay.	Permanent in the case of Departments issuing orders and Departments concerned; other Departments need keep only the standing orders, weeding out superseded ones as and when they become obsolete.	-do-
		(v) Upgrading of posts.	10 years.	-do-
2.	Review for determining suitability of employees for continuance in service.	Establishment / Sanction Register.	Permanent.	Where, for any reason the register is re-written, the old volume will be kept for 3 years.

Sl. No.	Description of records		Retention period	Remarks
	Main Head	Sub-Head		
(1)	(2)	(3)	(4)	(5)
3.	Arbitration and litigation cases.		3 years.	Subject to: (a) the file not being closed until the award/judgment becomes final in all respects by limitation or final decision in appeal/revision; and (b) cases involving important issues or containing material of a high precedent/reference value being retained for an appropriately longer period either initially or at the time of review.
4.	Notices under Section 80 of Civil Procedure Code.		1 year.	If such a notice is followed up by a civil suit, it would become arbitration/litigation case and would, therefore, need to be retained for 3 years.
5.	Recruitment.	Condonation of break in service.	5 years.	Subject to a suitable entry being made in the appropriate service record and an authenticated copy of the order being kept in Vol. II of Service Book / Personal File.

6.	Advance	<ul style="list-style-type: none"> <li>(i) Car Advance Rules</li> <li>(ii) Conveyance Advance Rules</li> <li>(iii) Cycle Advance Rules</li> <li>(iv) Festival Advance Rules</li> <li>(v) GPF Advance Rules</li> <li>(vi) House Building Advance Rules</li> <li>(vii) Motor Cycle / Scooter Advance Rules</li> <li>(viii) Pay Advance Rules</li> <li>(ix) T.A. Advance Rules</li> <li>(x) Travel Concession Rules</li> <li>(xi) Other Advance Rules</li> <li>(xii) Grant of car Advance</li> <li>(xiii) Grant of conveyance allowance</li> <li>(xiv) Grant of cycle advance</li> <li>(xv) Grant of festival advance</li> </ul>	<p>Permanent in the case of Departments issuing the rules, orders and instructions; other Departments need keep only the standing rules, etc., weeding out the superseded ones as and when they become obsolete.</p> <p>1 year.</p>	<p>Subject to:</p> <ul style="list-style-type: none"> <li>(i) suitable entries being made in pay bill register; and</li> <li>(ii) in case of motor car/motor cycle/scooter and house building advances.</li> </ul>
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Sl. No.	Description of records		Retention period	Remarks
	Main Head	Sub-Head		
(1)	(2)	(3)	(4)	(5)
		(xvi) Grant of GPF advance (xvii) Grant of house building advance (xviii) Grant of motor cycle/scooter advance (xix) Grant of pay advance (xx) Grant of T.A. advance (xxi) Grant of LTC advance (xxii) Grant of other advances	1 year.	(a) copies of sanction being placed on personal files; and (b) mortgage deeds and other agreements executed being kept separately in safe custody for the period they are valid.
7.	Surety Bonds executed in favour of a temporary or a retiring Government servant.		3 years after the Bond ceases to be enforceable.	
8.	Pension / retirement.	(i) Rules and Orders (general aspects.)	Permanent in the case of Departments issuing the rules, orders and instructions; other Departments need keep only the standing rules and orders weeding out the superseded ones as and when they become obsolete.	

	(ii) In respect of Groups 'A', 'B', 'C' and 'D' Government servants. (a) Pre-verification of pension cases. (b) Invalid pension (c) Family pension (d) Other pensions (e) Gratuity (f) Commutation of pension	3 years. [ Till one year after the last beneficiary of the family pension ceases to be entitled to receive or 5 years, whichever is later. 5 years. 15 years.
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NOTE.—The principle to be adopted in respect of files having financial implications and hence liable to be called by audit for inspection is that, such files should be retained for a period of five years after they have been recorded. If, at any time during the period of five years, an audit objection having reference to the transaction dealt with in that file arises, is received, the file will not be destroyed until after the audit objection has been settled to the satisfaction of the audit. Also, if local audit does not take place within the period of five years, the Head of the Office should ascertain from the audit authorities whether they have any objection to the files relating to the earlier years, due for weeding out by the application of the five year formula, being destroyed or retained for a further period for scrutiny by the audit party and, if so, for what period.

While records may be reviewed and weeded out at periodical intervals in the light of the retention periods prescribed to avoid their build-up, the attempt should be to make a continuous and conscious effort throughout the year to weed out unnecessary records. In other words, the working rule should be "weed as you go".

#### INSTRUCTIONS:

1. The retention period specified in Column (4) in the case of a file, is to be reckoned from the year in which the file is closed (i.e., action thereon has been completed) and not necessarily from the year in which it is recorded.

2. In the case of records other than files, e.g., registers, the prescribed retention period will be counted from the year in which it has ceased to be current.

3. In exceptional cases, a record may be retained for a period longer than that specified in the schedule, if it has certain special features or such a course is warranted by the peculiar needs of the Department. In no case, however, will a record be retained for a period shorter than that prescribed in the schedule.

4. If a record is required in connection with the disposal of another record, the former will not be weeded out until after all the issues raised on the latter have been finally decided, even though the retention period marked on the former may have expired in the meantime. In fact, the retention periods initially marked on such records should be consciously "reviewed and where necessary revised suitably".