

APPENDIX 10

(See Rule 217)

Destruction of office records connected with accounts

The destruction of records (including correspondence) 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 Accountant 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 sanction of a permanent character until revised.

v) If record is required in connection with disposal of another record the former will not be webbed out until after all the issues in the later have been 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 reviewed from time to time and where necessary revised suitably.

2. Full detail shall be maintained permanently in each office, of the records destroyed from time to time.