

## ANNEXURE

The following shall be preserved for not less than the periods specified against them.

Sl.No.	<u>Description Records</u>	<u>Retention Period</u>
1.	Acquittance Rolls	3 years or one year after completion of audit whichever is later.
2.	Advance Register: (a) for long term advance  (b)for short term advances	3 years after all the advance recorded in the register have been fully recovered: mortgage deeds and other agreements executed shall, however, be kept in safe custody for the period they are valid.  One year after all the advances recorded in the register are fully recorded.
3.	Allotment Register.	3 years.
4.	Attendance Register.	One year.
5.	Audit files and inspection Reports.	Till the objections are cleared by the Accountant General.
6.	Bank Pass Book.	3 years or one year after completion of audit which ever is later.
7.	Bill Register.	5 years or one year after completion of audit whichever is early.
8.	Board Sheet of G.P.Fund.	6 years after the close of the year to which it pertains. However, the Broad Sheets which have not been proved and balances in which have not been agreed with those in the P.F. ledger could continue to be preserved even after 6 years and weeded out only after the proving and agreement has been effected and discrepancies and difference in any fully settled.
9.	Budget Estimates.	5 years.
10.	Cash Book.	20 years.

11.	Casual Leave Register.	1 year.
12.	Cheque Counterfoils.	5 years (in cases where counter foils are required to be preserved in connection with settlement of some enquiry etc. those should not be destroyed unless otherwise advised by the authority conducting the enquiry).
13.	Circulars.	To be retained permanently.
14.	Confidential sheets / reports etc. relating to retired or dismissed or deceased employees.	5 years after retirement or dismissal or resignation of the Government servant.
15.	Contingent Bills.	3 years or one year after completion of audit whichever is later.
16.	Contingent Registers.	3 years or one year after completion of audit whichever is later.
17.	Despatch register.	5 years.
18.	Expenditure sanction not covered by paragraph 1, (including sanction relating to grant-in-aids).	3 years or one year after completion of audit whichever is later.
19.	Expenditure statements and correspondance.	5 years.
20.	Files, papers and documents relating to contracts, agreements etc.	3 years after the contract/agreement is fulfilled or terminated. In cases where Audit Objections have been raised, 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 removed by the Public Accounts Committee.
21.	General Provident Fund Schedules.	3 years or one year after completion of audit whichever is later.
22.	Imprest Accounts.	4 years.

23.	Indent for stationary forms etc.	3 years.
24.	Muster Rolls.	3 years or one after completion of audit whichever is later.
25.	Pay Bill Registers.	35 years.
26.	Pay Bills.	6 years or one year after completion of audit whichever is later.
27.	Postage Stamp register.	3 years.
28.	Provident Fund Ledgers.	35 years.
29.	Receipt Registers.	To be retained permanently.
30.	Receipt Books.	3 years or one year after the completion of audit whichever is later.
31.	Rules and Orders.	Permanent in case of departments issuing the rules, order and instructions; other departments need keep only rules and standing orders, weeding out the superceded ones as and when they become obsolete.
32.	Service Books and Leave Accounts of-	
	(a) Officials entitled to retirement benefits.	3 years after issue of pension/ gratuity payment orders.
	(b) Other employees.	3 years after they have ceased to be in service.
33.	Stock Register.	5 years or one year after the compilation of audit whichever is later.
34.	T.A.Bills.	3 years or one year after the completion of audit whichever is later.
35.	Bills Received Registers.	3 years.
36.	Bills Transit registers.	3 years.
37.	Registers of Bills Returned	3 years.

38.	Register of Cheques Drawn.	5 years.	
39.	Register of Cheques Delivered	5 years.	
40.	Stock Register of Cheques Books.	5 years or one year after completion of audit whichever is later.	
41.	Allotment Check Register.	3 years.	
42.	Salary Per-Check Registers.	3 years.	
43.	Letters of Authority for cheques delivered.	5 years ( in case these letters of authority 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).	