

NO.V-14019/2/2020-PFMS  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE/DEPARTMENT OF EXPENDITURE  
CONTROLLER GENERAL OF ACCOUNTS  
PUBLIC FINANCIAL MANAGEMENT SYSTEM

.....

PFMS, 4<sup>TH</sup> FLOOR, SHIVAJI STADIUM ANNEXE  
NEW DELHI 110001  
DATED 25<sup>TH</sup> NOVEMBER, 2020

**OFFICE MEMORANDUM**

**SUBJECT: DOCUMENT ON 'DATA RETENTION AND ARCHIVAL POLICY FOR PFMS' - reg.**

In order to ensure that necessary records of PFMS database are adequately protected and maintained in an effective manner and size of active database remain within manageable limits, guidelines have been framed to define the technical parameters for capturing of transactional records (e-records) so that they could be retained, managed and preserved as per the prevalent record retention, disposition and access rules.

2. In this regard, under the supervision of O/o CGA, a document on 'Data Retention and Archival Policy for PFMS' has been formulated and is being circulated.

3. This issues with the approval of the competent authority.

Sd/-  
(Chinmay Patil)  
Asst. Controller General of Accounts

To,

1. Pr.CCAs/CCAs
2. Additional CGAs.
3. CAs with independent charge.

Copy for information to:

1. PS to CGA.
2. Addl. CGA (SG)
3. Jt. CGAs of PFMS
4. Sr. AO (ITD) for uploading on PFMS

# DATA RETENTION, ARCHIVING, BACKUP & DESTRUCTION

## POLICY 2020

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Public Financial Management System  
Controller General of Accounts



सत्यमेव जयते

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## Abbreviations

|          |  |
|----------|--|
| BCP      | Business Continuity Plan                           |
| CA       | Controller of Accounts                             |
| CAM      | Civil Accounts Manual                              |
| CCA      | Chief Controller of Accounts                       |
| CD-ROM   | Compact Disc – Read Only Memory                    |
| CGA      | Controller General of Accounts                     |
| DBT      | Direct Benefit Transfer                            |
| DDO      | Drawing and Disbursement Officer                   |
| DEA      | Department of Economic Affairs                     |
| DFS      | Department of Financial Services                   |
| DoE      | Department of Expenditure                          |
| DSC      | Digital Signature Certificate                      |
| DVD      | Digital Versatile Disc                             |
| EIS      | Employee Information System                        |
| FRD      | Functional Requirement Document                    |
| GDPR     | General Data Protection Regulation                 |
| GFR      | General Financial Rules                            |
| GST      | Goods and Services Tax                             |
| IT       | Information Technology                             |
| LOBA     | Line Of Business Application                       |
| MeitY    | Ministry of Electronics and Information Technology |
| NREGA    | National Rural Employment Guarantee Act            |
| NTRP     | Non-Tax Receipt Portal                             |
| OLTP     | Online Transactional Processing                    |
| PAN      | Permanent Account Number                           |
| PAO      | Pay and Accounts Office                            |
| PFMS     | Public Financial Management System                 |
| PM-KISAN | Pradhan Mantri – Kisan SAMman Nidhi                |
| Pr. CCA  | Principal Chief Controller of Accounts             |
| RBI      | Reserve Bank of India                              |
| REAT     | Receipt Expenditure Advance Transfer               |
| RTI      | Right To Information                               |
| SRS      | Software Requirements Specification                |

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# 1. Introduction

## 1.1 Preliminary & Scope

This Data Retention, Archiving, Backup and Destruction Policy has been adopted by PFMS, O/o CGA in order to set out the principles for retaining and destroying the data of Public Financial Management System. This Policy should be read in conjunction with other policies dealing with protection and security of PFMS data, as and when published.

The Policy is intended to define responsibility on preservation of documents and to provide guidance in making decisions on data management. It is framed for the purpose of systematic identification, categorisation, maintenance, retention and destruction of documents received or created in the normal exchange business. It also defines guidelines on determining record category, how long should a document be preserved and in what form, and how and when should certain documents be destroyed.

This Policy applies to all Government Officers, Outsourced personnel, Consultants, Advisors or service providers that may collect, process, or have access to PFMS data. It is the responsibility of all the above to familiarise themselves with this Policy and ensure adequate compliance with it.

This Policy covers all the data processed by, or in the custody/control of, PFMS in whatever medium such data is contained in. However, it does not deal with any records of the Ministry / Department / State / Agency / LOBA.

## 1.2 Definitions

**Anonymisation** – is a data processing technique that removes or modifies personally identifiable information to result in anonymized data that cannot be associated with any one individual.

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**Archiving** –process of shifting data that is not used actively to a different storage device or location for the purpose of retention for longer periods. The data continues to remain accessible and searchable.

**Backup** – copy of a set of data.

**Data** – Record or Document or File.

**Data Source** – entity who is responsible for creation of the Data Asset. For example, Ministries/LOBA, Implementing Agencies using REAT and State Governments' LOBA. Once data is uploaded on (or transmitted to) PFMS, it is owned by PFMS.

**Data Asset** – item or entity that contains data. For example, databases themselves, any system output file, document, report etc. A data asset represents the source that contains metadata.

**Data Processing** – is the gathering and conversion of data to produce desired information or output. Data Processing includes extraction, transformation, alteration, access, revision, shifting, destruction etc. and any other operation on the data.

**Destruction** – is the physical or mechanical obliteration of the record/document/file so as to make the information contained in it irrecoverable by any normally available means.

**Personal Data (also “Personally Information”)** – As per GDPR Article 4.1, “Personal data are any information which are related to an identified or identifiable natural person (the data subject); an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.”

In Indian context identifiers would also include AADHAAR number, PAN etc.

**Record or e-Record** – as per IT Act 2000, it means data, record or data generated, image or sound stored, received or sent in an electronic form. The electronic records or digital content are produced in the form of text, images, documents, e-files, audio, video, 3D models, web pages, maps, datasets, computer generated micro fiche

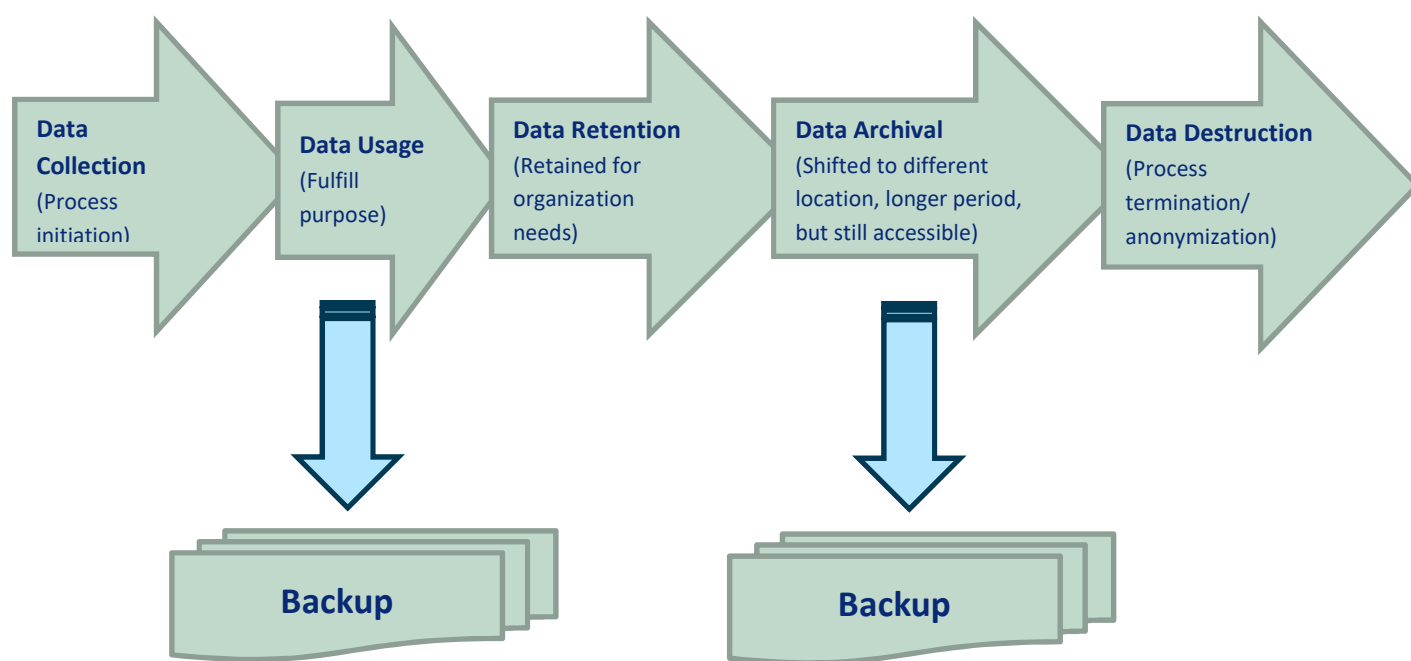


and various other forms. In other words, it is any medium which holds information or evidence about a past event. Examples of Records include:

- (a) Bills & Vouchers
- (b) Bank Scrolls
- (c) Reports & Minutes

**Retention** – continued processing of data, after the initial utilization has achieved the purpose for which the data was originally collected/stored. It means preserving the data in the live environment, which is readily accessible by those who are authorised to access.

**Stages of Data Processing** – Retention, Archival, Backup and Destruction in Data processing:



**Figure 1: Retention, Archival, Backup & Destruction in Stages of Data processing**

**Stakeholders** – all business users of PFMS who are either the Data Source or the consumer of data. They include, but are not limited to, Programme Divisions, DDOs, PAOs / Pr.AOs, O/o Pr.CCA / CCA / CA, DoE, DEA, DFS, DBT Mission, Cabinet Secretariat, State Governments, Autonomous Bodies, Implementing Agencies, RBI and Banks.

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## 1.3 Data Archival and Retention Principles

### **Necessity of Data Retention and Archival by PFMS:**

Data Retention is usually required to meet applicable legal or contractual obligations or meet business objectives and retention periods are determined accordingly. For Personal Data however, they must be retained no longer than necessary to protect the rights and privacy of the individual in accordance with the laws and the policies.

PFMS in its duties as the Government of India's treasury system, has various duties, functions, and responsibilities with regard to the data/ records that it receives, generates, processes and controls. These duties and responsibilities include data/ record retention periods, and mode and periodicity of destruction (or weeding out) of the records. The duties and responsibilities arise from various rules and regulations, manuals, audit requirements and commitments towards different stakeholders (especially the Data Sources). An indicative list of the sources of these duties and responsibilities are as follows:

- (a) IT Act, 2000
- (b) RTI Act, 2005
- (c) GFR
- (d) CAM

Efficient Production environment requires non-essential data to be kept away from the live system. At the same time, the data kept aside may be required for analysis. Therefore, Data needs to be archived beyond its active use. A payment may, for example, be completed within a few days after its initiation but the relevant Data may, by law or for practical purposes, need to be retained for a longer period.

### **Broad principles for Data Archival and Retention for PFMS are as under:**

1.3.1 Load on OLTP servers can be reduced by migrating non-essential data to Archive.

1.3.2 Broadly, when the Document Retention Period for a particular type of data is over, the data ought to be destroyed in a secure manner.



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1.3.3 Whenever any data is moved from live environment to Archive, or is destroyed from Archives, the respective Data Sources shall be informed at least one month in advance. This is to facilitate the Data Sources' consideration of any alternative arrangements as per their business requirements and obligations.

1.3.4 In some cases, retention may be in the form of "Archival", to preserve storage or bandwidth on the system or container originally employed for Active Use processing.

1.3.5 Throughout data processing, for Information Security and Disaster Recovery/ Business Continuity purposes, regular backups/copies may be created. Retention periods of such backups should be only as long as required to fulfil this purpose. Backup tapes should not serve as replacement of data retention. Refer Figure 1.

## 1.4 Principles specific to Personal Data Archival and Retention

To effectively protect data subjects' right to privacy and comply with regulatory requirements, it is important to apply certain principles when processing Personal Data. This will determine retention periods for data that falls into this category. The Data Privacy Bill, when enacted, shall be referred to update this Policy, for compliance.

1.4.1 Personal Data should be retained only for a period that is necessary according to the each specific purpose for which the data was collected.

1.4.2 Personal Data shall be always encrypted.

## 1.5 Data Asset Catalogue

1.5.1 Documents, Records and files should be structured into Data Assets such as databases or electronic catalogues (examples would be a NREGA, PMKISAN, Salary etc.) for data management in an organized manner. Data management in any other manner should be avoided.

1.5.2 The nature of different data types will determine its retention period. As such, each Data Asset is dependent on the retention period for its specific data.

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## 2. Data Retention & Archiving

### 2.1 Retention and Archiving Period

A sample list of Data Assets and Sources across modules and functionalities of PFMS is attached in Appendix 1. The standard Retention Periods for the document types provided for in the GFR and the CAM shall be adhered to. In case of conflict in retention periods mentioned in the GFR and CAM, the longer of the periods shall be followed. Extracts of GFR and CAM are attached at Appendix 2. For data and records not covered under GFR and CAM, retention period shall be as attached at Appendix 3.

While Appendices 2 & 3 provide overall retention periods (Retention Period + Archival Duration, under this Policy), the duration for which data shall be kept in Retention under this Policy (i.e. in 'Active Use' on live system) may be decided by Competent Authority.

An archiving period more than the period stated in Appendix 2 may be granted by exception, by Competent Authority. In no situation, the archiving period shall be lesser than what has been mandated by the extant rules and guidelines at the time.

### 2.2 Precautions for Data during Archival process

2.2.1 The Archival process must incorporate data encryption to ensure that the archived data is locked and secured against data breaches.

2.2.2 Electronic Records shall be archived in a format which is appropriate to secure the confidentiality, integrity and accessibility of the data and Records. After the archival period has expired, Records shall be destroyed in accordance with Section 4.

2.2.3 If archival is outsourced, the vendor must be assessed to ensure they comply with PFMS Data Protection and Information Security Standards, when available. Appropriate contracts with Data Protection and Information Security clauses must be implemented.

2.2.4 Prospect of the media being used for archiving getting outdated, obsolete or simply worn out should be considered. Consideration of accessibility of the information

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stored in the media during the retention period in terms of the media technology itself and formats in which the information is stored shall also be made. Media and technology that are envisaged to be future technology responsive should be chosen.

2.2.5 The Best Practices and Guidelines for Production of Preservable e-Records (PRoPeR) issued by MeitY shall be referred to.

## 2.3 Archival and Storage Management

Archival Storage function is responsible for ensuring that archived content resides in appropriate forms of storage – e.g., online, near-line, offline depending on frequency and response time of access and optimise investments – and that the bit streams comprising the preserved information remain complete and renderable over long term.

2.4.1 The digital storage media should be selected on the basis of following criteria:

- (a) Proven experience of longevity
- (b) Capacity (appropriate for the quantity of e-records)
- (c) Durability (low susceptibility to physical damage)
- (d) Viability (availability of support for its long-term readability, data recovery in case of media failure)
- (e) Mature and established technology

2.4.2 The media containing the e-records should be numbered, classified, labelled and indexed. If e-records stored in the media need to be retained for longer duration than the lifetime of the media then it must be migrated into another media before its expiry.

2.4.3 The media shall be preferably maintained in two different locations, in a safe, secure, fire-proof and temperature-controlled environment.

2.4.5 The e-records shall be archived in a trustworthy Digital Repository, i.e. a facility with dedicated infrastructure where the e-records are preserved for long term purposes.

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## 3. Data Backup & Recovery

### 3.1 Backup Concepts

It is essential that certain basic standard practices be followed to ensure that data files and e-Records are backed up on a regular basis, at three levels, as follows:

**Full Backup:** Includes all the source files. This method ignores the file's archive bit until after the file is backed up. At the end of the job, all files that have been backed up have their archive bits turned off. Only one full backup will be done once a week followed by differential and/or incremental.

**Differential Backup:** Includes files that have been changed since the last Full (Clear Archive Bit). If the archive bit is on, the file is backed up, and archive bit is not turned off. It can be understood as a 'Cumulative Incremental Backup'.

**Incremental Backup:** Includes only files that have changed since the last Full or Incremental backup. The next time an incremental backup is done, this file is skipped (unless it is modified again).

### 3.2 Backup Policy Guidelines for PFMS

3.2.1 DBAs are responsible for providing system support and data backup task and shall ensure that adequate backup and system recovery practices, processes and procedures are followed in line with the Disaster Recovery Procedures and Data Retention policies.

3.2.2 All Database & Application backup and recovery procedures shall be automated, documented, regularly reviewed and made available to trained personnel who are responsible for performing data and IT system backup and recovery.

3.2.3 All data, operating systems and supporting system configuration files shall be systematically backed up – including all patches, fixes and updates which may be required in the event of system re-installation and/or configuration.

3.2.4 All backup media shall be encrypted and appropriately labelled with date/s and codes/markings enabling identification of original source of data and type of backup

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used on the media. Encryption keys should be kept securely at all times with clear procedures to ensure backup can be promptly decrypted in the event of a disaster.

3.2.5 Backup media which is retained on-site prior to being sent for storage at a remote location shall be stored securely in a locked safe and at a sufficient distance away from the original data to ensure both the original and backup copies are not compromised.

3.2.6 Access to the on-site backup location and storage safe must be restricted to authorised personnel only.

3.2.7 All backups identified for long term storage shall be stored at a remote secure location with appropriate environmental control and protection to ensure integrity.

3.2.8 Regular restoration tests either half yearly or on-demand basis shall be carried out to establish the effectiveness of the backup and restore procedures by restoring data/software from backup copies and analysing the results.

3.2.9 The team responsible for database backup should notify Appropriate Authority when backups fail – providing information such as the backup job detail and reasons (if applicable) for the failure. Record shall be maintained permanently, detailing the backup job failure including any actions taken.

3.2.10 Backup data/media no longer required shall be clearly marked and recorded for secure disposal.

3.2.11 GFS (Grandfather-Father-Son) rotation for backups shall be followed.

- (a) Daily backups (Son) take place on a five day rotation.
- (b) Weekly backups (Father) take place on a five week rotation.
- (c) Monthly backups of high availability servers occur the last calendar day of the month and are on a twelve month rotation.
- (d) Special backups may be made for longer retention periods during special situations such as system upgrades and major projects.

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## 4. Data Destruction

### 4.1 Periodical Review

4.1.1 After the Retention Periods prescribed in Appendix 2 & 3 have been completed, all Data pertaining to the Records shall be destroyed.

4.1.2 All Data held in the system, should be reviewed periodically to examine its standing vis-à-vis the designated retention / destruction period. This shall form basis to decide whether to destroy or delete any the said Data.

### 4.2 Destruction and Disposal Methods and Processes

4.2.1 Any Confidential Data like Personal data or Restricted data or data otherwise deemed confidential information must be destroyed with utmost care preceded with anonymisation procedures and subject to secure electronic deletion.

4.2.2 **Destruction methods** appropriate for each type of information archived whether in physical storage media such as CD-ROMs, DVDs, backup tapes, hard drives, mobile devices, portable drives or in database records or backup files shall be approved by Competent Authority. The approved method shall be one of the following forms:

- (a) Clearing/Wiping – overwriting the media
- (b) Purge/Degauss – magnetic erasure of the media
- (c) Destruction – physical destruction of the media
- (d) Any other method, as deemed necessary

4.2.3 **Destruction process.** The applicable statutory requirements for the destruction of information, particularly requirements under applicable data protection laws, shall be fully observed. The guidelines issued by the government under the Environment (Protection) Act, 1986, through the E-Waste (Management) Rules, 2011 that are amended from time to time (presently, last amendment year 2018) shall be adhered to.

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4.2.4 The deletion or destruction process shall be carried out under the supervision of a designated officer, either by an employee or by an internal or external service provider, selected and authorised for this purpose. Extra care may be taken while engaging external service providers to ensure their full compliance with data protection requirements, and that the data disposal carried out by them is subject to applicable provisions under relevant data protection laws and the policy of PFMS, as available at the time.

4.2.5 Suitable controls shall be in place to foresee possibility of accidental and unintended destruction of data. Also, appropriate checks need to be in place to prevent the deletion of information because of malicious and intended destruction of information. This may be suitably included in the BCP of PFMS.

### 4.3 Records Not to be Destroyed

As per the guidelines under Rule 320 of GFR 2017, certain Records shall on no account be destroyed. Refer Appendix 2.

### 4.4 Exceptions

4.4.1 Any exception to the policy of PFMS regarding the deletion, destruction and disposal of Data held by PFMS shall only be entertained after written request from a Ministry/Department/ State/Agency or any other entity is made. The exception request shall be considered by the Competent Authority on a case to case basis.

4.4.2 On issue of any order or injunction by any Legal Authority (e.g. Court, Legal Cell of O/o CGA), the data shall be archived, retained and destroyed in variance with this policy only as specified by the said order or injunction of the Legal Authority.



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## **5. Responsibilities**

The Competent Authority shall issue guidelines regarding the responsibilities of various stakeholders with respect to the actions and decisions to be undertaken under this Policy. An indicative allocation of responsibilities is attached at Appendix 4.

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# Appendix 1: Data Assets & Types

## A. Data Assets

### A1. Central Government Accounting Data

(a) Sanction Module – all govt. financial transactions, budget execution, commitment transactions, suspense data for compiling financial regulatory and statutory reports. This also serves purpose of internal and external audit. The CoA, Transaction data, history and other master data is also be part of retention plan.

(b) General Ledger, Ledger, sub-ledger and journal data (e-Lekha) which is outcome of treasury transactions availability are also part of (a) above.

(c) EIS Module data of salary, GPF, Loan and Advances, service record and other payments made to employees.

(d) Internal Debts, Loans and Borrowing and Investment data along with other details for assets and liability data.

(e) Government Capital investment Projects and fixed assets data.

### A2. NTRP Data

### A3. Treasury Integration Data – The data received relating to releases and related expenditure in states and state contribution.

### A4. Data received from external LOBA Systems

### A5. Autonomous Bodies' Data for TSA – TSA transactions data is part of government accounting and requires to be retained similar to government treasury accounting.

### A6. Central Sector (CS) Institution/Trust/NGOs Transactions

### A7. Centrally Sponsored Scheme (CSS) Data

### A8. State Government and other Schemes data

### A9. Reporting and DWH Data

## B. Data Sources

### B1. Data Uploaded in Excel Files

(i) as part of beneficiary registration (applies all modules)

(ii) for payment to all modules which require authentication / approval after consuming into data tables.

### B2. Data files Upstream and Downstream

(i) as part of beneficiary registration from LOBA (applies all modules)

(ii) for payment in all modules. Digitally signed and unsigned data to be distinguished. Data approved online by the agency/PAO online will have impact on file retention

(iii) to track status of messages

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(iv) used for transaction status/eScrolls relating to (a) payments where transactions are originated from PFMS (b) revenue transactions originated by NTRP (c) originating online outside PFMS like GSTN (d) Direct and Indirect Taxes RAMS, REVACT collected by authorised banks online and offline

**B3. Data in Transaction Tables**

- (i) Master Data and Master Data Processing Codes Tables
- (ii) EIS Related Data Classification where salary, income tax, GPF, employee bills payments, Service Record data
- (iii) Documents uploaded as part of transaction details
- (iv) Any data generated by system as part of calculation/entitlement
- (v) Data in Temporary/Intermediate tables
- (vi) Data in History tables
- (vii) DSC Key (PKI & Symmetric) Management

**B4. Data Logs & Other Data**

- (i) Data / System / User Logs, and SA/DBA Logs
- (v) Event and risk alerts, Transaction alerts
- (vi) Account Transaction (Statement) Data
- (vii) UC Data
- (viii) data dictionary version control
- (ix) Hardware and Software Asset Management
- (x) e-Mails
- (xi) SRS, FRD, Design Docs on business rule governing lineage with versions
- (xii) Software Test Results
- (xiii) Software application version
- (xiv) OS
- (xv) Statutory and Regulatory Reports
- (xvi) Audit Reports data
- (xvii) Daily Main Scroll, Date-wise Monthly Statement (DMS), Departmentalised Ministries Account (DMA-1, DMA-2), Clearance Memo (CM)
- (xviii) User Master Data with History Management including Agency & PD Admin
- (xix) Upward data shared files and Data shared through Web Services.
- (xx) Internal Debt and Borrowings (Treasury Bill, Bonds), Bond Redemption, Interest Servicing Data and related master data from RBI.

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## **Appendix 2: Retention Schedules as per GFR & CAM**

## Appendix 3: Retention of Other PFMS Data

| Data   | Retention Schedule   |
|--|--|
| <b>Master Data</b> <ul style="list-style-type: none"> <li>• Beneficiary Data</li> <li>• Agency Data</li> <li>• Bank Data</li> <li>• Controller</li> <li>• PAO</li> <li>• DDO/CDDO</li> <li>• Program Division</li> <li>• IFD</li> <li>• Scheme</li> <li>• Vendor</li> <li>• Employee</li> <li>• Head of Budget Accounts (COA)</li> <li>• Scheme COA</li> </ul> | Always should be maintained in active records and Inactive data should move to archival along with transactional data.   |
| Ack/Nack Responses   | 3 Months post completion of reconciliation (Files till clear status is achieved)   |
| Debit/Credit Status  | 3 Months post completion of reconciliation (not required once eScroll is received or reconciliation is confirmed. eScroll file required till CM received and reconciled) |
| Sanctions  | 3 Years post the final release (to be archived after sanction is consumed)   |
| Releases   | 3 Years post the final release   |
| NTRP Transactions  | 5 years post the Financial Year in which receipts were recorded  |

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|                                       |  |
|---------------------------------------|--|
| DBT Transactions                      | 3 years post the Financial Year in which transactions were recorded  |
| Suspense Transactions                 | 3 Months post completion of reconciliation   |
| Budget Data                           | 3 years  |
| User Access Data                      | 6 months post the user is deleted from the system or as per audit requirements                               |
| Audit Data                            | 2 Years post completion of Audit or settlement of the objection(s) so raised, if any, whichever is later.    |
| CGA Annual Accounts                   | 3 years  |
| EIS (Services Records)                | As per GFR (Annexure A of this document)   |
| Direct Taxes<br>Indirect Taxes<br>GST | Data is shared between PFMS & CBDT/CBEC/GSTN; files to be maintained in active mode as per mutual agreement. |

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## **Appendix 4: Indicative Responsibilities**

### **Pr. CCA/CCA/CA/ State Dept./Agency/PD for External Systems**

- They are responsible for the data they create, use, store and process on PFMS.
- Their office is Data Source for each Data Asset and Personal Data Processing activity.
- They are responsible to maintain their respective inventories.
- They shall be responsible for submitting exception requests to the process, including consulting and receiving legal advice if necessary to justify making an exception request under Section 4.4. The exception requests shall be submitted well before the expiry of the retention periods prescribed for the specific data.

### **Jt. CGA (Technology)**

- Shall ensure regular audits by relevant audit authorities are undertaken to ensure compliance of this Policy, as deemed necessary, but at least once a year.
- Shall consider any exception requests, and approve if found appropriate/necessary.
- Consider the recommendation of DDG (NIC) regarding the destruction method for specific data/media.

### **DDG (NIC)**

- Shall ensure appropriate access controls are in place. Only a limited number of Government employees shall have access to the data with ability to modify, as approved by the Competent Authority that is the CGA. On retirement/transfer/death of such employees, their access shall be disabled.
- All outsourced personnel accessing the database, along with their parent organization, shall enter into a Non-Disclosure Agreement prior to getting access.
- Controls shall be put in place to ensure malicious or unintentional deletion of data.
- Recommend to Jt. CGA (Technology) appropriate destruction method for specific data/media.
- Shall ensure the technology aspect of the policy is being implemented, and report of any deviations, if observed/required.

### **All Employees (Officers, Outsourced Personnel, Consultants etc.)**

- Each employee shall be responsible for returning Records and Documents in their possession or control to PFMS on their transfer, retirement or end of contract.
- Final disposition of such Records and Documents shall be determined by Jt. CGA (Technology).



**APPENDIX - 9**

[ See Rule320]

**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 :-

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



| Sl. No. | Main-Head   | Description of records  | Retention Period  | Remarks   |
|---------|---|---|---|---|
|         |   | Sub-Head  |   |   |
| (1)     | (2)   | (3)   | (4)   | (5)   |
| 2.      | Budget Estimates / Revised Estimates.                     | (viii) Final withdrawal from GPF, e.g., for house building, higher technical education of children, etc.<br>(ix) GPF annual statements.<br>(x) T.A./Transfer T.A. claims  | 1 year.   | 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:   |   | 1 year.   |   |
|         | (a) Officials entitled to retirement / terminal benefits. |   | 3 years, or one year after completion of audit, whichever is later. |   |
|         | (b) Other employees.                                      |   | 3 years.  |   |
| 4.      | Leave Account of:   |   | 3 years after issue of final pension/ gratuity payment order.       |   |
|         | (a) Officials entitled to retirement / terminal benefits. |   | 3 years after they have ceased to be in service.                    | Subject to the nomination in original or an authenticated copy thereof (where original kept with the audit) as the may be being placed in Vol. II of the Service Book/ Personal File. |
|         | (b) Other employees.                                      |   | 3 years after issue of final pension/ gratuity payment order.       |   |
| 5.      | Service records.  | (a) Nomination relating to family pension in and DCR gratuity.<br>(b) Civil List Gradation/ Seniority list-<br>(i) in the case of Departments preparing bringing out the compilation.<br>(ii) In the case of other Departments (i.e., those supplying information for such compilation) | 3 years after they have ceased to be in service.                    |   |
|         |   |   | 1 year - after settlement of benefits.                              |   |
|         |   |   | 3 years.  |   |
|         |   |   | 1 year after issue of relevant compilation.                         |   |



| Sl. No. | Main-Head   | Description of records  | Retention Period  | Remarks  |
|---------|---|---|---|--|
|         |   |   |   |  |
| (1)     | (2)   | (3)   | (4)   | (5)  |
| 6.      | Expenditure statements.   | <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>(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>3 years.</p> <p>3 years; or 1 year after completion of audit, whichever is later</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 the Appropriation Accounts for the year have been finalized.</p> <p>3 years after the Bond ceases to enforceable.</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> <p>Subject to a suitable record being kept somewhere, e.g., in the Service Book or History Sheet.</p> |
| 7.      | Surety Bonds executed in be favour of a temporary or a retiring Government servant.   |   |   |  |
| 8.      | <p>(a) Pay Bill register.</p> <p>(b) Office copies of Establishment pay bills and related schedules (in respect of period for which pay bill register is not maintained).</p> <p>(c) Schedules to the Establishment pay bills for the period for which pay bill register is maintained.</p> <p>(d) Acquaintance Roll.</p> |   | <p>35 years</p> <p>35 years</p> <p>3 years, or one year after the completion of audit, whichever is later</p> <p>3 years, or one year after the completion of audit, whichever is later.</p>  |  |



| Sl. No. | Main-Head   | Description of records |  | Retention Period   | Remarks   |
|---------|---|------------------------|--|--|---|
|         |   | 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 counter foils 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 counter foils 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 registers are destroyed, the service of the Government servants concerned should be verified under Rule 257 in accordance (1) with .
- (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 property 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 – 9

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

| Description of records |   |  |  |  |
|------------------------|---|--|--|--|
| Sl. No.                | Main-Head   | Sub-Head   | Retention Period   | Remarks  |
| (1)                    | (2)   | (3)  | (4)  | (5)  |
| 1.                     | Creation & Classification of posts.   | (i) Continuance / revival of posts.<br><br>(ii) Conversion of temporary posts.<br>(iii) Creation of posts.<br>(iv) Revision of scales of pay.<br><br>(v) Upgrading of posts. | 1 year<br><br>10 years<br><br>10 years<br>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.<br>10 years | Subject to particulars of sanction being noted in Establishment/ Sanction Register.<br>– do –<br><br>– do –<br>– do –<br><br>– 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.   |
| 3.                     | Arbitration and litigation cases.   |  | 3 years  | Subject to:<br>(a) the file not being closed until the award/ judgment become final in all respects by limitation or final decision in appeal/ revision; and<br>(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. |



| Description of records |   |   |  |  |
|------------------------|---|---|--|--|
| Sl. No.                | Main-Head   | Sub-Head  | Retention Period   | Remarks  |
| (1)                    | (2)   | (3)   | (4)  | (5)  |
| 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.<br>house building                        | (i) Car Advance Rules<br>(ii) Conveyance Advance Rules.<br>(iii) Cycle Advance Rules<br>(iv) Festival Advance Rules<br>(v) GPF Advance Rules<br>(vi) House Building Advance Rules<br>(vii) Motor Cycle / Scooter Advance Rules<br>(viii) Pay Advance Rules<br>(ix) T. A. Advance Rules<br>(x) Travel Concession Rules<br>(xi) Other Advance Rules<br>(xii) Grant of car Advance<br>(xiii) Grant of conveyance allowance | <div>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.</div> <div>1 year</div> | Subject to :<br>(i) suitable entries being made in pay bill register; and (ii) in case of motor car/motor cycle / scooter and house building advances.               |





| Description of records |   |  |  |   |
|------------------------|---|--|--|---|
| Sl. No.                | Main-Head   | Sub-Head   | Retention Period   | Remarks   |
| (1)                    | (2)   | (3)  | (4)  | (5)   |
|                        |   | (xiv) Grant of cycle advance<br>(xv) Grant of festival advance<br>(xvi) Grant of GPF advance advance<br>(xvii) Grant of<br>(xviii) Grant of motor cycle/scooter advance<br>(xix) Grant of pay advance<br>(xx) Grant of T. A. advance<br>(xxi) Grant of LTC advance<br>(xxii) Grant of other advance                        | <div>1 year</div> <div>1 year</div>  | (a) copies of sanction being placed on personal files; and<br>(b) mortgage deeds and other agreements executed being kept separately in safe custody for the period they are valid. |
| 7.                     | Surety Bonds executed in favor 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.)<br><br>(ii) In respect of Groups 'A', 'B' and 'C' Government servants.<br><br>(a) Pre-verification of pension cases.<br>(b) Invalid pension<br>(c) Family pension<br>(d) Other pensions<br><br>(e) Gratuity<br>(f) Commutation of pension after the Bond ceases to be enforceable. | 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.<br>3 years<br><br><div>Till one year after the last beneficiary of the family pension ceases to be entitled to receive or 5 years whichever is later.</div><br>5 years<br><br>15 years |   |



**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 rules 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”.

## **17.15 ACQUISITION OF STORES ON DEFERRED PAYMENT TERMS.**

**17.15.1** Under agreements/contracts entered into by the Government of India with foreign Governments/Suppliers abroad, equipment, stores, etc. are sometimes procured on deferred payment basis. According to the terms of such agreements/contracts specified sums are payable to the foreign Governments/Suppliers from time to time along with interest, if any, in terms of the conditions of the relative agreement/contracts. It has been held that the purchase of goods on credit while constituting a commitment to pay, does not ipso facto constitute a loan or borrowing. Accordingly, the full value of the equipment/stores procured on deferred payment terms or on supplier's credit should be brought to account immediately on receipt of the plant and equipment or stores in question. It will be done by debit to the relevant service major head of account with contra credit afforded to a suitable suspense head within the same service major head, as in the case of Public Works Department. The credit under the Suspense head will be relieved as and when actual payments are subsequently made to the suppliers foreign Government.

**17.15.2** Interest payable on the deferred payment purchase has the effect of increasing the value of the goods purchased and therefore, shall be debited to the same head to which the full value of the equipment, stores etc. was initially debited, as and when they are paid. All Ministries / Departments, with the exception of Ministry of Defence, shall follow the above procedure even if issue of promissory note or loan agreements covers the purchases on deferred payment terms / supplier's credit. This is due to the fact that the said imports constitute a commitment to pay the supplier over a period of time and the accounting adjustments prescribed as above do not alter the mode of such commitment.

**17.15.3** In order to enable Pay and Accounts Offices to carry out the required adjustments, all the concerned Ministries/Departments concerned should send advices to the Pay and Accounts Office to carry out the adjustment in question as soon as the equipment, stores, etc. are received. The exception being the departments where P.W. system of accounts is followed and the initial and subsidiary accounts are compiled departmentally for rendering to the Pay and Accounts Offices. In such cases, the value of the equipment etc obtained on deferred terms/supplier's credit should be reflected in the compiled accounts rendered to the latter.

(Based on Ministry of Finance (DEA) O.M.No.F.1(69)-B/74 dt. 22nd October, 1974 and O.M. of even No dated 8th May, 1975).

## **17.16 PERIOD OF PRESERVATION OF RECORDS MAINTAINED BY THE DEPARTMENTALIZED PAY AND ACCOUNTS OFFICES.**

The table below indicates the retention period of various accounting records maintained by the Pay and Accounts Offices. Irrespective of the period of preservation so prescribed, these records shall be preserved till completion of audit (statutory and internal) for the relevant period and the settlement of the objections so raised. The accounts records relevant to Appropriation Accounts and Finance Accounts will be preserved for the periods specified against each or until these documents are presented to Parliament, whichever is later. The provisions of Appendix 13 to G.F.Rs,2005 shall be applicable for the retention of records referred therein.

**Note:** Retention period indicated in Col. (c) is to be reckoned from the date of close of the financial year to which the voucher/register/record relates, unless otherwise specified.

| Sl.No. | Nature of Record | Retention period |
|--------|------------------|------------------|
| (a)    | (b)              | (c)              |

| (a) | (b)   | (c)   |
|-----|---|---|
|     | <b>I-VOUCHERS</b>   |   |
| 1.  | Contingent Bills  | 3   |
| 2.  | Provident Fund vouchers other than final payment  | 3   |
| 3.  | Refund vouchers   | 3   |
| 4.  | Suspense vouchers   | 3   |
| 5.  | Pay Bills   | 3   |
| 6.  | TA/LTC Bills  | 1   |
| 7.  | Provident Fund vouchers through which final payments are made to persons other than subscribers:  |   |
|     | (a) To minors   | 30  |
|     | (b) To other than minors not in accordance with declaration of subscribers  | 30  |
|     | (c) To other than minors in accordance with declaration of subscribers  | 6   |
| 8.  | Provident Fund vouchers of final payments other than those mentioned in 7(a) to (c)   | 10  |
| 9.  | Vouchers pertaining to non-refundable withdrawals from Provident Fund   | 6 years from the date of sanction of withdrawal |
| 10. | House Building Advance vouchers   | 6   |
| 11. | Medical Bills   | 3   |
| 12. | Deposits payment vouchers other than personal deposits  | 7   |
| 13. | Pension vouchers  | 3   |
| 14. | Vouchers relating to Government employees Insurance Schemes (Vouchers of payment from Savings Fund, Insurance Fund or of Insurance cover) | 10  |
| 15. | D.C.R.G. vouchers   |   |
| 16. | Commutated value of pension paid by the PAO   | 10  |
|     | <b>II-OTHER RECORDS</b>   |   |
| 1.  | Bill Diary  | 2   |
| 2.  | Register of files/vouchers/registers  |   |

|     |   |  |
|-----|---|--|
|     | (a) transferred to Departmental Recording Wing (i.e., Old record room of the Department Office)   | 25   |
|     | (b) transferred to National Archives  | Permanent  |
| 3.  | File Index Register   | 10   |
| 4.  | Register of valuables   | 5  |
| 5.  | Expenditure Control Register (now Bill Passing cum E.C.R.)  | 3 years or till the Appropriation Accounts are discussed by the P.A.C. of Parliament, whichever is later.  |
| 6.  | Register of final post-check of pre-checked bills   | 1  |
| 7.  | Inward Claims Register and supporting documents received with Inward Claims   | 3 years or till the settlement of all items in corresponding Broadsheet and of audit for the relevant period and settlement of audit objections, whichever is later. |
| 8.  | Outward Claims Register   |  |
| 9.  | Schedule of Debits/Credits  |  |
| 10. | T.E. Register   | 1  |
| 11. | Appropriation Audit Register  | 1  |
| 12. | Summary of Transfer Entries   | 2  |
| 13. | Office copies of J.Es.  | 1  |
| 14. | Ledger and Trial Balance  | 5  |
| 15. | (i) Bank Scrolls with paid cheques/challans   | 5  |
|     | (ii) Pension payment scrolls received from various public sector banks  | 2  |
| 16. | Counterfoils of cheque books  | 5  |
| 17. | Paid cheques  | 5  |
| 18. | Review of Balances and papers connected therewith   | 5  |
| 19. | Scheduled of Deposits (including any subsidiary accounts) for the month of March in which any item(s) has(have) credited to Government or loaned deposits | 30   |

|      |  |   |
|------|--|---|
| 20.  | Misc. correspondence regarding inter-Government and Reserve Bank adjustments   | 3   |
| 21.  | List of payments to be furnished by the D.D.Os.  | 5   |
| 22.  | Account of receipts to be furnished by the D.D.Os.   | 3   |
| 23.  | Bank reconciliation statement  |   |
| 24.  | Register of R.B.D. H.Qrs./P.S.B. Suspense  |   |
| 25.  | Compilation Book (Daily Posting Register)  |   |
| 26.  | Departmental Classified Abstract   |   |
| 27.  | P.W. Classified Abstracts  |   |
| 28.  | Departmental Consolidated Abstract   |   |
| 29.  | Office copies of Monthly Accounts prepared by PAOs/Pr.A.Os. for submission to Pr.A.Os./C.G.A.  | One year or till the annual accounts have been prepared, whichever is later.  |
| 30.  | Monthly account rendered by P.A.Os.  |   |
| 30A. | Monthly accounts of Public Works Disbursing officers with supporting schedules (except the schedules of Deposits), Schedules dockets, lists of payments and vouchers for payments other than those for land acquisition. | 10 complete accounts years  |
| 30B. | Schedule of Deposits (including any subsidiary account) for the month of March & Supplementary)  | 30 complete Accounts year   |
| 30C. | Vouchers for payment on account of acquisition of land   | Permanent Record  |
| 31.  | Broadsheet of PAO Suspense (Receipts and Payments)   | 3   |
| 32.  | Register of Govt. servants lent on Foreign Service   | 10 years subject to condition that necessary information regarding recovery of contributions is recorded in Service Book. |
| 33.  | Stock Register of Cheque Books   | 3   |
| 34.  | Account of Cheque Forms  | 3   |
| 35.  | Office copies of information to bank regarding the cheque (Forms) brought to use   | 3   |

|     |  |   |
|-----|--|---|
| 36. | Register of requisition of Bank Drafts   | 1   |
| 37. | Office copies of letter forwarding cheque/Bank Draft   | 1   |
| 38. | PAO's check register of outstanding pre-check cheques  | 5   |
| 39. | Register of Cheques drawn  | 15  |
| 40. | Register of Cheques delivered  | 15  |
| 41. | Establishment check register   | 3   |
| 42. | Fly Leaf of Payment Register   | 3   |
| 43. | Register of Special Charges  | 3 years subject to the condition that all sanctions still current are noted in new Register with progressive exp. Under proper attestation. |
| 44. | Register of Periodical Charges   | -Do-  |
| 45. | Register of Grants-in-aid & Scholarships   | 3 years after all the utilisation certificates have been received.  |
| 46. | Objection Book   | 3 years subject to the condition that all outstanding items are transferred to next OB with full details.                                   |
| 47. | Abstract of Objections   |   |
| 48. | Office copy of letter forwarding Schedules of receipts /disbursements for adjustment in books of other accounting units. | 1   |
| 49. | Office copy of letter sending cheque/Bank Drafts in settlement of accounts (inward)                                      | 1   |
| 50. | Register of Broadsheet of Advances for HB/MC/and Interest thereon.   | 2 years after recoveries have been fully effected and reconciliation with ledger figures effected.  |
| 51. | Register of Sanctions to Contracts   | 2   |



|     |  |   |
|-----|--|---|
| 52. | Advices to the R.B.I. (CAS) Nagpur by the Principal Accounts Offices and Clearance memos from CAS Nagpur   | 5   |
| 53. | Assignment/Letter of Credit in favour of cheque drawing DDOs and correspondence relating thereto   | 2   |
| 54. | Monthly branch bank statements and correspondence thereon.   | 5   |
| 55. | Monthly put-through statements-Reconciliation memoranda and correspondence thereon.  | 5   |
| 56. | Broadsheets/Registers maintained for reconciling differences between Central Government balance as shown in the books of R.B.I. and as worked out in accounts (including P.S.B. Suspense, Reserve Bank Suspense and Reserve Bank Deposits)   | 5 years subject to the condition that the reconciliation with banks is completed.   |
| 57. | Reserve Bank Statement of monthly transactions for the Department/Ministry   | 5   |
| 58. | IRLA Ledger  | 10 years from the date of final settlement of accounts of the officers concerned after retirement etc. from Government Service. |
| 59. | File containing report and authorisation (including Form 7 of C.C.S. Pension Rules) for all types of pensions Viz.; Superannuation, invalid, family pension etc.   | 35 years from the date of retirement/death or after the last instalment of family pension has been paid, whichever is later.    |
| 60. | Register of P.P.Os. maintained in the office of the P&AO issuing the P.P.O.  | 35 years from the date of last entry made in the register.  |
| 61. | Register of P.P.Os. maintained in the Principal Accounts Office in which P.P.Os./authorities routed through that office for being countersigned by the authorised officer and embossed with his special seal before being sent to the concerned Accounts Officer for arranging payment, are noted. | 10 years from the date of last entry made in the register.  |
| 62. | Files relating to Commutation of pension if the same is not dealt with in the file referred to at (1) above.   | 35 years from the date on which commutation becomes final   |

|     |  |   |
|-----|--|---|
| 63. | Final withdrawal Register  | 10  |
| 64. | Register of Temporary withdrawals  | 5   |
| 65. | Register of Policies assigned to the President   | 35  |
| 66. | Index Register of Provident Fund   | 35  |
| 67. | Provident Fund Ledgers & Registers and P.F. Extracts supplied by Accountants General at the time of departmentalization of accounts in support of transferred G.P. Fund balances | 35  |
| 68. | Provident Fund Broadsheet.   | 2 Years after reconciliation is effected with Ledger and all outstanding unposted items alongwith the debits appearing in the Broad Sheets have been duly carried forward to the subsequent year's Broad Sheet. |
| 69. | G.P. Fund Schedules  | 3 years subject to non-existence of unposted items for the period of the schedules and completion of agreement of Broad Sheet with Ledger for that period.  |
| 70. | Statement of Central Transactions  | 30  |
| 71. | Files containing correspondence regarding S.C.T.   | 10  |
| 72. | Files containing Union Govt. Finance Accounts and related correspondence   | 10  |
| 73. | Printed Union Government Finance Accounts  | Permanent (two copies)  |
| 74. | Files containing Appropriation Accounts and related correspondence.  | 20  |
| 75. | Printed Union Government Appropriation Accounts (Civil)  | Permanent (two copies)  |
| 76. | Printed Demand for Grants  | 5   |

|     |   |   |
|-----|---|---|
| 77. | Files containing P.F. Final payment cases   | Preservation should be five years from the date of last authorisation.        |
| 78. | Files containing correspondence regarding Provident Fund allotment of GPF numbers, Transfer in and out of GPF balances etc. | 5   |
| 79. | Printed reports of C.&A.G. of India   | One year after the settlement of all the audit observations reported therein. |

#### 17.17 PROCEDURE FOR SENDING RECORDS TO OLD RECORD ROOM

Files, Registers, vouchers bundles etc. shall be properly bound immediately after their closure, with the outer cover prominently indicating the proposed year of destruction of that record, under the dated signature of the Accounts Officer. They shall be kept and arranged serially in the concerned Sections for not more than 3 calendar years, and shall be transferred to the Departmental Record Room thereafter. Files/Vouchers/Registers etc that are transferred to the Departmental Record Room will be accompanied by a list of particulars as shown below (in duplicate) :  
Department.....Section.....

| Sl. No. | File No. or Details of Vr. Bundle or type of register | Classification & year of review | Date of actual destruction | Record Room Index No. |
|---------|---|---------------------------------|----------------------------|-----------------------|
| 1       | 2   | 3                               | 4                          | 5                     |
|         |   |                                 |                            |                       |

After verification of the entries, the Departmental Record Room will retain one copy of the List and return the other copy to the Section, indicating the Record Room Index Number after duly signing it. In the Departmental Record Room, these lists will be kept section-wise in separate file covers. The concerned section shall also preserve the duplicate copies by pasting them in a Register.

No recorded file etc. may be issued from the Record Room except against a signed requisition which should indicate Record Room Index Number. The requisition slip will be kept against the issued file. On return, the requisitioned file/record will be restored in its place and requisition slip returned to the section/ official concerned. In case the record/ file etc is not received back within a period of one month of its issue, the Record Keeper shall remind the concerned section at an appropriate level, for expeditious return of the file/ record.

The Record Keeper shall be responsible for conducting an annual review to locate files that are required to be destroyed as per the proposed preservation period indicated on the outer cover. These files/ voucher bundles etc. will be referred to the Accounts Officer concerned for instructions