

F. No. TA-2-01001/1/2021-TA-II /226
Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts

Mahalekha Nyantrak Bhawan
GPO Complex, E-Block,
INA, New Delhi-110023
Date: 10th March, 2021

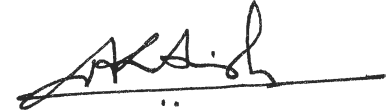
Office Memorandum

Subject: - Proposed draft Para 17.16 of CAM regarding period of preservation of records

This office is in the process to revise period of preservation of records prescribed in Para 17.16 of Civil Accounts Manual. Accordingly, the changes in period of preservation of records have been proposed in the draft **Annexure**.

2. You are requested to kindly examine the proposed retention period and offer your comments including proposals for inclusion of any items/record along with proposed retention period, if any. The response may be sent to this Office **latest by 31st March 2021**. The comments may be sent through email (neelakantan.r@gov.in)

This issues with the approval of competent authority.



(Ashish Kumar Singh)

Dy. Controller General of Accounts

To,

All Pr. CCAs/ CCAs/ CAs with independent charge

Sr. AO (ITD) - for uploading in csa website.

Proposed Draft**17.16 PERIOD OF PRESERVATION OF RECORDS IN ELECTRONIC OR PHYSICAL FORM 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 9 to G.F.Rs, 2017 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 | Existing retention period | Proposed retention Period |
|---------|--|---|---------------------------|
| (a) | (b) | (c) | (d) |
| | I-VOUCHERS | | |
| 1 | Contingent Bills | 3 | 2 |
| 2 | Provident Fund vouchers other than final payment | 3 | 2 |
| 3 | Refund vouchers | 3 | 2 |
| 4 | Suspense vouchers | 3 | 2 |
| 5 | Pay Bills | 3 | 2 |
| 6 | TA/LTC Bills | 1 | 2 |
| 7 | Provident Fund vouchers through which final payments are made to persons other than subscribers: | | |
| | (a) To minors | 30 | 20 |
| | (b) To other than minors not in accordance with declaration of subscribers | 30 | 20 |
| | (c) To other than minors in accordance with declaration of subscribers | 6 | 6 |
| 8 | Provident Fund vouchers of final payments other than those mentioned in 7(a) to (c) | 10 | 6 |
| 9 | Vouchers pertaining to non-refundable withdrawals from Provident Fund | 6 years from the date of sanction of withdrawal | 6 |
| 10 | House Building Advance vouchers | 6 | 6 |
| 11 | Medical Bills | 3 | 2 |
| 12 | Deposits payment vouchers other than personal deposits | 7 | 6 |
| 13 | Pension vouchers | 3 | 2 |
| 14 | Vouchers relating to Government employees Insurance Schemes (Vouchers of payment from Savings Fund, Insurance Fund or of | 10 | 6 |

| SL. No. | Nature of Record | Existing retention period | Proposed retention Period |
|-------------------------|---|--|--|
| (a) | (b) | (c) | (d) |
| | Insurance cover) | | |
| 15 | D.C.R.G. vouchers | - | 6 |
| 16 | Commutated value of pension paid by the PAO | 10 | 6 |
| II-OTHER RECORDS | | | |
| 1 | Bill Diary | 2 | 2 |
| 2 | Register of files/Vouchers/registers | | |
| | (a) transferred to Departmental Recording Wing (i.e., Old record room of the Department Office) | 25 | 25 |
| | (b) transferred to National Archives | Permanent | Permanent |
| 3 | File Index Register | 10 | 10 |
| 4 | Register of valuables | 5 | 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. | 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 | 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. | 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 | | -do- |
| 9 | Schedule of Debits/Credits | | -do- |
| 10 | T.E. Register | 1 | 1 |
| 11 | Appropriation Audit Register | 1 | 1 |
| 12 | Summary of Transfer Entries | 2 | 2 |
| 13 | Office copies of J.Es. | 1 | 1 |
| 14 | Ledger and Trial Balance | 5 | 3 |
| 15 | (i) Bank Scrolls with paid cheques/challans | 5 | 2 |
| | (ii) Pension payment scrolls received from various public sector banks | 2 | 2 |
| 16 | Counterfoils of cheque books | 5 | 2 |
| 17 | Paid cheques | 5 | 2 |
| 18 | Review of Balances and papers connected therewith | 5 | 2 |

| SL. No. | Nature of Record | Existing retention period | Proposed retention Period |
|---------|---|---|---|
| (a) | (b) | (c) | (d) |
| 19 | Scheduled of Deposits (including any subsidiary accounts) for the month of March in which any item(s) has(have) credited to | 30 | 25 |
| 20 | Misc. correspondence regarding inter-Government and Reserve Bank adjustments | 3 | 2 |
| 21 | List of payments to be furnished by the D.D.Os. | 5 | 2 |
| 22 | Account of receipts to be furnished by the D.D.Os. | 3 | 2 |
| 23 | Bank reconciliation statement | - | 1 |
| 24 | Register of R.B.D. H.Qrs./P.S.B. Suspense | - | 3 |
| 25 | Compilation Book (Daily Posting Register) | - | 2 |
| 26 | Departmental Classified Abstract | - | 1 |
| 27 | P.W. Classified Abstracts | - | 1 |
| 28 | Departmental Consolidated Abstract | - | 1 |
| 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. | One year or till the annual accounts have been prepared, whichever is later. |
| 30 | Monthly account rendered by P.A.Os. | | -do- |
| 30A. | Monthly accounts of Public Works Disbursing officers with supporting schedules (except the schedules of Deposits), Schedules docket, lists of payments and vouchers for payments other than those for land acquisition. | 10 complete accounts years | 10 complete accounts years |
| 30B. | Schedule of Deposits (including any subsidiary account) for the month of March & Supplementary) | 30 complete Accounts year | 25 |
| 30C. | Vouchers for payment on account of acquisition of land | Permanent Record | Permanent Record |
| 31 | Broadsheet of PAO Suspense (Receipts and Payments) | 3 | 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. | 10 years subject to condition that necessary information regarding recovery of contributions is recorded in Service Book. |
| 33 | Stock Register of Cheque Books | 3 | 2 |
| 34 | Account of Cheque Forms | 3 | 2 |
| 35 | Office copies of information to bank regarding the cheque (Forms) brought to use | 3 | 2 |
| 36 | Register of requisition of Bank Drafts | 1 | 1 |
| 37 | Office copies of letter forwarding cheque/Bank Draft | 1 | 1 |

| SL. No. | Nature of Record | Existing retention period | Proposed retention Period |
|---------|--|---|---|
| (a) | (b) | (c) | (d) |
| 38 | PAO's check register of outstanding pre-check cheques | 5 | 5 |
| 39 | Register of Cheques drawn | 15 | 10 |
| 40 | Register of Cheques delivered | 15 | 10 |
| 41 | Establishment check register | 3 | 2 |
| 42 | Fly Leaf of Payment Register | 3 | 2 |
| 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. | 2 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- | -do- |
| 45. | Register of Grants-in-aid & Scholarships | 3 years after all the utilization certificates have been received. | 3 years after all the utilization 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. | years subject to the condition that all outstanding items are transferred to next OB with full details. |
| 47 | Abstract of Objections | | -do- |
| 48 | Office copy of letter forwarding Schedules of receipts /disbursements for adjustment in books of other accounting units. | 1 | 1 |
| 49 | Office copy of letter sending cheque/Bank Drafts in settlement of accounts (inward) | 1 | 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. | 2 years after recoveries have been fully effected and reconciliation with ledger figures effected. |
| 51 | Register of Sanctions to Contracts | 3 | 3 |
| 52 | Advices to the R.B.I. (CAS) Nagpur by the Principal Accounts Offices and Clearance memos from CAS Nagpur | 5 | 5 |
| 53 | Assignment/Letter of Credit in favour of cheque drawing DDOs and correspondence relating thereto | 2 | 2 |
| 54 | Monthly branch bank statements and correspondence thereon. | 5 | 3 |
| 55 | Monthly put-through statements-Reconciliation memoranda and correspondence thereon. | 5 | 3 |

| SL. No. | Nature of Record | Existing retention period | Proposed retention Period |
|---------|--|---|---|
| (a) | (b) | (c) | (d) |
| 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. | 3 |
| 57 | Reserve Bank Statement of monthly transactions for the Department/Ministry | 5 | 3 |
| 58 | IRLA Ledger | 10 years from the date of final settlement of accounts of the officers concerned after retirement etc. from Government Service. | 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 installment of family pension has been paid, whichever is later. | 35 years from the date of retirement/death or after the last installment 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. | 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. | 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 | 35 years from the date on which commutation becomes final |
| 63 | Final withdrawal Register | 10 | 6 |
| 64 | Register of Temporary withdrawals | 5 | 2 |
| 65 | Register of Policies assigned to the President | 35 | 35 |
| 66 | Index Register of Provident Fund | 35 | 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 | 35 |

| SL. No. | Nature of Record | Existing retention period | Proposed retention Period |
|---------|---|---|---|
| (a) | (b) | (c) | (d) |
| 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. | 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. | 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 | 25 |
| 71 | Files containing correspondence regarding S.C.T. | 10 | 6 |
| 72 | Files containing Union Govt. Finance Accounts and related correspondence | 10 | 6 |
| 73 | Printed Union Government Finance Accounts | Permanent (two copies) | Permanent (two copies) |
| 74 | Files containing Appropriation Accounts and related correspondence. | 20 | 10 |
| 75 | Printed Union Government Appropriation Accounts (Civil) | Permanent (two copies) | Permanent (two copies) |
| 76 | Printed Demand for Grants | 5 | 5 |
| 77 | Files containing P.F. Final payment cases | Preservation should be five years from the date of last authorisation. | 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 | 5 |
| 79 | Printed reports of C.&A.G. of India | One year after the settlement of all the audit observations reported therein. | One year after the settlement of all the audit observations reported therein. |
| | III-Other PFMS Data (From Appendix 3 of Data Retention, Archiving, Backup and Destruction Policy 2020 of PFMS) | | |

| SL. No. | Nature of Record | Existing retention period | Proposed retention Period |
|---------|--|---------------------------|--|
| (a) | (b) | (c) | (d) |
| 80 | Master Data <ul style="list-style-type: none"> • Beneficiary Data • Agency Data • Bank Data • Controller • PAO • DDO/CDDO • Program Division • IFD • Scheme • Vendor • Employee • Head of Budget Accounts (COA) • Scheme COA | - | Always should be maintained in active records and Inactive data should move to archival along with transactional data |
| 81 | Ack/Nack Responses | - | 3 months post completion of reconciliation (Files till clear status is achieved) |
| 82 | 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. |
| 83 | Sanctions | - | 3 Years post the final release (to be archived after sanction is consumed) |
| 84 | Releases | - | 3 Years post the final release |
| 85 | NTRP Transactions | - | 5 Years post the Financial Year in which receipts were recorded |
| 86 | DBT Transactions | - | 3 Years post the Financial Year in which transactions were recorded |
| 87 | Suspense Transactions | - | 3 Months post completion of reconciliation |
| 88 | Budget Data | - | 3 years |
| 89 | User Access Data | - | 6 months post the user is deleted from the system or as per audit requirements |
| 90 | Audit Data | - | 2 years post completion of Audit or settlement of the objection(s) so raised, if any, whichever is later. |
| 91 | CGA Annual Accounts | - | Permanent |
| 92 | EIS (Service Records) | - | As per GFR |

| SL. No. | Nature of Record | Existing retention period | Proposed retention Period |
|---------|--|---------------------------|---|
| (a) | (b) | (c) | (d) |
| 93 | Direct Taxes Indirect Taxes GST | - | Data is shared between PFMS & CBDT/CBIC/GSTN; files to be maintained in active mode as per mutual agreement. |
| 94 | e-Files/records may be digitized any one of the category*: (1)Category-I (e-Files/records to preserved permanently on which are of historical importance) (2)Category -II (e-Files/records of secondary importance and have a reference value for a limited period) <i>*From 'Categorisation of Records' of Record Retention Schedule of D/o Administrative Reforms & Public Grievances</i> | - | For 10 years, it will be kept in the Department's server and thereafter transferred to the server of the National Archives of India. 10 years on the Department's server. In exceptional cases, if the record is required to be retained beyond 10 years it will be upgraded to Category-I |