G—FINANCE, BUDGET AND ACCOUNTS

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Description of records Head/Sub-head	Retention period	Remarks
1	2	3
1. Creation of posts		
Continuance of posts.	10 years	Subject to particulars of sanctions being noted in Establishment/Sanction register.
Creation of posts.		
Upgrading of posts.		
Conversion of temporary posts into permanent ones.		
Revision of scales of pay.	Permanent*	
2. Delegation of powers		
Rules	Permanent*	
Declaration of officers as Head of Department.	Permanent*	
Declaration of officers as Controlling and Drawing & Disbursing Officers.		
Budget estimates/revision estimates	3 years	
Expenditure statements :		
(a) In respect of subordinate offices	To be weeded out at the end of the financial year.	
(b) In respect of department itself.	To be weeded out after the appropriation accounts for the year have been finalised.	
Reconciliation :		
(a) In respect of subordinate offices	To be weeded out at the end of the financial year.	
(b) In respect of department itself.	To be weeded out after the appropriation accounts for the year have been finalised.	
Reappropriation.	3 years	
Supplementary grants.		
Accounts and audit.		

1	2	3
Audit objections and audit paras.	3 years after settlement of audit objections	
Estimate Committee		
(a) For departments reported upon on predominantly concerned.	10 years	
(b) For other interested departments. Local audit	3 years	
Public Accounts Committee		
(a) For departments reported upon or predominantly concerned	10 years	Subject to a copy of the report being retained permanently. The State Archives may be consulted before any file is destroyed.
(b) For other interested departments.	3 years	
Other departmental committees	Appropriate retention periods to be determined by administrative departments concerned.	
Appropriation accounts	3 years	
Accounts classification—opening of new heads	Permanent*	
3. Advances		
Rules	Permanent*	
GPF final withdrawal rules	Permanent*	
Grant of all types of advances.	3 years	Subject to :— (i) Suitable entries being made in pay bills register ; and (ii) In case of motor car/motor-cycle/scooter and house building advances :— (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.
Grant of final withdrawal from GPF	3 years	
4. Payments and recoveries		
Air passage bill	1 year after completion of audit.	
Cancellation charges	1 year after completion of audit.	
Contingent expenditure	1 year after completion of audit.	

1	2	3
Electricity charges-recovery	1 year	
GPF annual statements	1 year	
Grants-in-aid-contributions and donations	1 year after completion of audit	
Hospitality fund		
House rent and other allowances		
Last pay certificate		
Pay claims	10 years	
Refunds	1 year after completion of audit	
Refreshment bills		
Rent demand statements	1 years	
Service postage stamps	1 year after completion of audit	
T.A./Transfer T.A. Claims		
Water charges recoveries	1 year	
Reimbursement of legal expenses	1 year after completion of audit	
Reimbursement of tuition fee		
Acceptance of credits/debits		
Adjustment of missing credits/debits	1 year after finalisation	
Arrear claims (including sanction for investigation, where necessary)	1 year after completion of audit	
Postal life insurance	3 years***	**Subject to suitable entries being made in the pay bill register and P.L.I. Index register**
Write-off of losses	1 year after completion of audit	
Expenditure sanction		
5. Administrative approval and technical sanction		
Rules	Permanent*	
Major works	10 years; or 3 years after completion of the work; or one year after completion of audit, whichever is later	
Minor works		
6. Foreign exchange budget		
Rules	Permanent*	

1	2	3
Estimates/Allocation Periodical reports regarding allocation, release and utilisation	3 years	The Finance Department or the department responsible for over-all policy and co-ordination in the matter, may retain these records for appropriate longer periods prescribed by it.

RECORDS OTHER THAN FILES

1	2	3
Civil credit notes and stocks register thereof.	1 year after completion of audit	
Register of monthly expenditure Register for watching progress of expenditure. Register for reconciliation of accounts	To be weeded out after the appropriation accounts for the year have been finalised	
Register for watching progress of expenditure on local purchase of stationery Cash receipts, counterfoils and stock register Petty vouchers not furnished to audit	1 year after completion of audit	
Cash book	10 years	
Appropriation register	3 years	
Pay bill register	35 years	
Acquittance roll	1 year after completion of audit	
Postal life insurance register	3 years after all the policies entered therein have matured for payment	
Increment register	1 year	
Increment list	1 year after completion of audit.	