

	Circular for Retention Plan of Records	C: DMSM: 01 Edition: 02 Page No.: 01 of 14
Issue Date: Issued by:		Place of use: NSIC Office_____

1) DESTRUCTION OF OFFICE RECORDS CONNECTED WITH ACCOUNTS

1a) 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.

The following shall on no account be destroyed:-

1. Records connected with expenditure, which is within the period of limitation fixed by law.
2. Records connected with expenditure on projects, schemes or works not completed, although beyond the period of limitation.
3. Records connected with claims to service and personal matters affecting persons in the service except as indicated in the Annexure to this Appendix.
4. Orders and sanctions of a permanent character, until revised.

1b) As per decision of Competent Authority, vouchers of all type i.e. Journal, Cash, Bank etc. must be retained for Sixteen years from the year of preparation of voucher and all books of accounts i.e. Cash Book, Bank Book, Journal Book, Ledger & other subsidiary books etc. must be retained for atleast Sixteen Years from the year of issue/start of these books.

If there is any legal case/court case pending or if statutory/Government audit or Income Tax assessment/Sales Tax assessment for a particular period is pending because of some legal reason or otherwise then in such cases, books and vouchers must be retained till the audit is completed or case/assessment is settled completely in all respects

2. The following shall be preserved for not less than the period specified against them :-

S.No. (1)	Description of records		Retention periods (4)	Remarks (5)
	Main Head (2)	Sub-Head (3)		
1.	Payments and recoveries.	(i) Expenditure Sanctions not covered by paragraph 1 above (including sanctions relating to grants-in-aid) (ii) Cash Books maintained by the drawing and disbursing officers under Central Treasury Rule 77. (iii) Contingent expenditure. (iv) Arrear claims (including sanction for investigation, where necessary) Papers relating to : (v) CPF Membership. (vi) CPF Nomination (vii) Adjustment of missing credits in CPF Accounts. (viii) Financing of Insurance Policies from CPF Accounts. (ix) Final withdrawals from CP Fund, e.g., for house building, higher technical education of children, etc. (x) CPF annual statements. (xi) T.A./Transfer T.A. claims	2 years, or one year after completion of audit, whichever is later. 10 years. 3 years, or one year after completion of audit, whichever is later. 3 years, or 1 year after completion of audit, whichever is later. 1 Year 1 Year 1 Year 1 Year 1 Year 1 Year 3 Year, or one year after completion of audit, whichever is later.	<p style="text-align: center;">Not applicable for NSIC Ltd.</p> <p>Subject to :</p> (a) Original nomination being placed in Vol. II of the Service Book of Group 'D' government servant; and (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. However, it is requested to maintain all records permanently in EPF trust. Subject to an authenticated copy of the sanction being placed on the personal file.

SI No.	Description of records		Retention periods	Remarks
	Main Head			
(1)	(2)		(4)	(5)
2.	Budget Estimates/Revised Estimates		3 Year	Not applicable for NSIC Ltd.
3.	Service Books of : (a) Officials entitled to retirement/terminal benefits. (b) Other Employees.		3 Year after issue of final pension/gratuity payment order. 3 years after they have ceased to be in service	
4.	Leave Accounts of : (a) Officials entitled to retirement/terminal benefits. (b) Other employees.		3 years after issue of final pensions/gratuity payment order. 3 years after they have ceased to be in service.	

Sl. No. (1)	Description of records		Retention periods (4)	Remarks (5)
	Main Head (2)	Sub-Head (3)		
5.	Service records.	(a) Nomination relating to family pension and DCR gratuity. (b) Civil List Gradation/Seniority list - (i) in the case of Departments preparing and brining out the compilation. (ii) In the case of other Departments (i.e. those supplying information for such compilation) (c) Alteration in the date of birth (d) Admission of Previous service not supported by authenticated service record, e.g., through collateral evidence. (e) Verification of service	1 Year 3 years 1 year after issue of relevant compilation. 3 years 3 years; or 1 year after completion of audit, whichever is later. 5 years	Subject to the nomination in original or an authenticated copy thereof (where original is kept with the audit) as the case may being placed in Vol. II of the Service Book/Personal File. 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. -do- Subject to a suitable record being kept somewhere, e.g. in the Service Book or History Sheet.

Sl. No. (1)	Description of records		Retention periods (4)	Remarks (5)
	Main Head (2)	Sub-Head (3)		
6.	Expenditure statements	(a) In respect of lower formations. (b) In respect of Department itself. (c) Register of monthly expenditure (Form GFR 9)	To be weeded out at the end of financial year. To be weeded out after the Appropriation Accounts for the year have been finalised. To be weeded out after the Appropriation Accounts for the year have been finalised.	
7.	Surety Bonds executed in favour of a temporary or a retiring Government Servant.		3 years after the bond ceases to be enforceable.	

8.	(a) Pay Bill register. (b) Office copies of Establishment pay bills and related schedules (in respect of period for which pay bill register is not mentioned (c) Schedule to the Establishment pay bills for the period for which pay bill register is maintained (d) Acquittance Roll		20 years 20 years 3 years, or one year after the completion of audit, whichever is later 3 years, or one year after the completion of audit, whichever is later.	
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Sl. No. (1)	Description of records		Retention periods (4)	Remarks (5)
	Main Head (2)	Sub-Head (3)		
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.	Not applicable for NSIC Ltd. The Counterfoils 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 counterfoils are required to preserved in connection with settlement of some enquiry, etc., these should not be destroyed unless otherwise advised the authorities conducting the enquiry. The other instructions contained in the Appendix will continue to be applicable in this case before the counterfoils which are more than five years old are actually destroyed.
10.	Bill register maintained in FormTR-28-A.		5 Years.	
11.	Paid cheques returned by the Bank to the Audit/Accounts Office.		5 Years.	

Sl. No. (1)	Description of records		Retention periods (4)	Remarks (5)
	Main Head (2)	Sub-Head (3)		
12.	Files, papers and documents relating to contracts, agreements, etc.		5 years after the contract/agreement is fulfilled or terminated. In case 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 authority or have been reviewed by the Public Accounts Committees.	
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 nominated Controlling Officer.	Not applicable for NSIC Ltd.

3. Destruction of records referred to in Para. 1a (3) of this Appendix

Sl. No.	Description of records		Retention periods	Remarks
	Main Head	Sub-Head		
(1)	(2)	(3)	(4)	(5)
1.	Creation and Classification of posts.	(i) Continuance/abolition/revival of post. (ii) Conversion of temporary posts into permanent ones. (iii) Creation of posts (iv) Revision of scales of pay. (v) Upgradation of posts	1 years. 10 years. 10 years. 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. 10 year	Subject to particulars of sanctions being noted in Establishment/Sanction Register. -do- -do- -do- -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.

Sl. No.	Description of records		Retention periods	Remarks
	Main Head	Sub-Head		
(1)	(2)	(3)	(4)	(5)
3.	Arbitration and litigation cases		3 years	Subject to : (a) the file not being closed until the award/judgement becomes final in all respect by limitation or final decision in appeal/revision; and (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 or review.
4.	Notice 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.

Sl. No.	Description of records		Retention periods	Remarks
	Main Head	Sub-Head		
(1)	(2)	(3)	(4)	(5)
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.

Sl. No.	Description of records		Retention periods	Remarks
	Main Head	Sub-Head		
(1)	(2)	(3)	(4)	(5)
7.	Surety Bonds executed in favour 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.) (ii) In respect of Groups 'A', 'B', 'C' and 'D' Government servants. (a) Pre-verification of pension cases (b) Invalid pension (c) Family pension (d) Other pensions (e) Gratuity (f) Commutation of pension	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. 3 years - till one year after the last beneficiary of the family pension ceases to be entitled to receive or 5 years whichever is later. 5 years 15 years	

4. QMS Documents

S.No.	Description	Retention Period	Responsibility
1.	Obsolete Documents	Two years	CMR / LMR / Issue control authorities
2.	IQAs, NCRs – Reports	Two years	CMR / LMR
3.	Local MRM Minutes	Two years	CMR / LMR
4.	Corporate MRM Minutes	Two years	CMR
5.	Training Records	1 year after the employee leaves the corporation	Head, HR
6.	Reports of corrective & preventive actions	One year	Concerned Head
7.	Brochures of various schemes	6 months from the date of revision of scheme	Concerned Head

5. Disposal Method:

The records may be destroyed by burning and converting it into ashes.