

राजस्थान सरकार

निदेशालय, चिकित्सा एवं स्वास्थ्य सेवाएं, राजस्थान, जयपुर

क्रमांक: लेखा/विविध/2024/

दिनांक:

परिपत्र

विषय:—कार्यालय में उपलब्ध अनुपयोगी अभिलेखों के निस्तारण के सम्बन्ध में।

सामान्य वित्तीय एवं लेखा नियम भाग-1 के नियम-327 के अन्तर्गत परिशिष्ट-vi में कार्यालय में संधारित विभिन्न अभिलेखों के संधारण की अवधि निर्धारित की गई है।

यह देखा गया है कि उपरोक्त अवधि व्यतीत हो जाने के पश्चात् भी विभाग के विभिन्न अनुभागों में अनुपयोगी अभिलेख रखे हुए हैं, जिससे बहुत सारी जगह का सही उपयोग नहीं हो पा रहा है।

अतः सभी अनुभागों को निर्देशित किया जाता है कि अपने-अपने अनुभागों में रखे गये ऐसे अभिलेख जिनके संधारण की अवधि समाप्त हो चुकी है तथा जो शासकीय आदेश, किसी कोर्ट केस, ऑडिट रिपोर्ट, पीएसी इत्यादि में वांछनीय नहीं है, की सूचियां तैयार करें तथा सामान्य वित्तीय एवं लेखा नियम भाग-2 के नियम-22 के प्रावधानानुसार कमेटी के माध्यम से कार्यवाही पूर्ण करते हुए नीलामी/नष्टीकरण करने की कार्यवाही सम्पन्न करेंगे।

सभी अनुभाग प्रभारी माह मार्च 2024 की दिनांक 15, 20, 25, 30 मार्च को अपने-अपने अनुभाग की प्रगति से अधोहस्ताक्षरकर्ता को अवगत करावें।

31 मार्च 2024 तक अनुपयोगी अभिलेखों का निस्तारण न करने पर सम्बन्धित अनुभाग प्रभारी के विरुद्ध नियमानुसार अनुशासनात्मक कार्यवाही की जायेगी।

सैलमन परि-२

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निदेशक (जन स्वास्थ्य)

चिकित्सा एवं स्वास्थ्य सेवाएं

राजस्थान, जयपुर

दिनांक: 13-3-24

क्रमांक: लेखा/विविध/2024/7799

प्रतिलिपि: निम्न को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है:—

1. निजी सचिव, अतिरिक्त मुख्य सचिव, चिकित्सा एवं स्वास्थ्य विभाग, राजस्थान सरकार।
2. वित्तीय सलाहकार, चि० एवं स्वा० सेवाएं, राज० जयपुर।
3. समस्त अतिरिक्त निदेशक, चि० एवं स्वा० सेवाएं, राज० जयपुर।
4. समस्त संयुक्त निदेशक, चि० एवं स्वा० सेवाएं, राजस्थान, जयपुर।
5. समस्त अनुभाग प्रभारी, चि० एवं स्वा० सेवाएं, राज० जयपुर।

6. प्रभारी सर्वर रूम को भेजकर लेख है कि इस परिपत्र को विभागीय वेबसाईट पर अपलोड करावें।

(B)

निदेशक (जन स्वास्थ्य)

चिकित्सा एवं स्वास्थ्य सेवाएं

राजस्थान, जयपुर

**Appendix-6**

**RULES REGARDING THE DESTRUCTION OF ACCOUNTS RECORD IN OFFICES  
RENDERING ACCOUNTS TO ACCOUNTANT GENERAL.**

**[See Rule 327(1)]**

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may, hereafter be prescribed by Government in this behalf, with the concurrence of the Comptroller and Auditor General of India:-

- (a) 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, scheme or Works not completed, although beyond the period of limitation.
  - (iii) Records connected with claims to service and personal matters affecting Government servant in the service.
  - (iv) Orders and sanctions of a permanent character, until revised.
- (b) the following shall be preserved for not less than the period specified against them:

<b>S.No.</b>	<b>Description of Records</b>	<b>Present Form No.</b>	<b>Retention Period</b>
1.	<b>Budget</b> Budget Estimates/ Revised/ Supplementary estimates, Register, Schedules, Application, Statements, Month Progress Reports, etc.	1,2,3,4,5,6,7, 8,9,10,11,13, 14,15,15,26,2 8,29,30,31	3Years
2.	<b>Revenue</b> (i) Statement showing remission of Revenue (ii) consolidated monthly statement of grants of land and alienation of land revenue	16,17	3Years
3.	<b>Payment</b> Slip on bill, Register showing expenses by Heads of account, Statement of Liabilities, Broad sheets, Compilation and Reconciliation Sheets with A.G.	18, 19,20,21, 22,23,24,27	3Years
	Bill Register, Bill transit Register	59,59A,120, 154	One Year after Audit of A.G.
4.	Bill for refund of deposit, Application for refund of lapsed deposit, etc.		

S.No.	Description of Records	Present Form No.	Retention Period
	Register of Contingent Charges, Register of Detailed bills, Stock Register of Service Postage Stamps, Register showing Service Postage Stamps used and Balances	104,105,114, 115,116	One Year after Audit of A.G.
	Application for long term advances	157,158	One Year after Audit of A.G.
	Advice to treasury, Vouchers, pertaining to contingencies, Refunds, etc., Indent for Service Postage Stamps, Deposit repayment order and voucher, Detailed disbursement account of advances, Bill of P.F., Application for refund and lapsed deposit, challan/invoices for inter-departmental adjustment, Voucher for emergent petty advance out of permanent advance	106,107,108, 109,110,111, 112,113,117, 120,121,122, 125,154,172, 189	3 Year after Audit of A.G.
	Salary Bill along with Schedules of deductions, statements, increment certificate absentee statement indemnity Bond Last Pay Certificate, acquittance Rolls, etc.	62,63,64,65,66, 67,68,69,70,71, 75,76,77,78,79, 80,81,84,85,86, 87,87a,88,90, 92,100	35 Years
	Statement & Schedule of Income tax deductions	82,82a,83	One Year after Audit of A.G.
	Expenditure Sanction, Particular of accommodation allotted	86a	One Year after Audit of A.G.
	T.A. Bill	72,94,95,95a, 96,97	One Year after Audit of A.G.
	Register of Trunk Call, Register of grant	116	One Year after Audit of A.G.
	Perches cases Sale of Tender form register tender receipt register, tender notice, tender form etc ,	Sr New Form No1,2,3,4,5,6,7.	After completion of supply & refund of security deposit and one year after audit by A.G.
	Register of interest bearing deposits		Permanent
	Survey Report, Sale Account, Register of surplus, obsolete/Unserviceable stores		One Year after disposal
	Muster Roll		2 Years of payment and audit
	Estimates		One Year after Audit

S.No.	Description of Records	Present Form No.	Retention Period
	M.B.etc.		After completion of work and payment of final bill Refund of security deposit and one Year after audit by A.G.
	Documents relating to Contract and agreement	Sr.(New form No.8,9)	5 Years after the contract/agreement is fulfilled and 2 Years after audit by A.G. In case of audit objections, files and other documents shall not be destroyed till settlement of audit objection or review by Public Accounts Committee
	Cash Book Register for Watching Encashment of bills	48,49,50,173	15 Years
	Register of M.O./ cheques /drafts,etc. received	51	
	Register of payment by M.O. & Bank drafts	103	
	Ledger	54	
	Receipt Counterfoil	55,56,57	20 Years
	Cheque book counterfoil, party used/blank cheque books		Till audit and it is certified that they are no longer required
	Preliminary acknowledgement of the receipt of a cheque register	52	2 Years
	Register of cash Challan	58	
	Challan		Permanent
	Pass Book of P.D. Account	155	15 Years
	Loans and Advances individual ledger	156	Permanent
	<b>Establishment</b>		
	Register of Pay and allowances	73,74,93	3 Years
	Establishment Register	98,99,102	Permanent

S.No.	Description of Records	Present Form No.	Retention Period
	Register of Increments, T.A. Bill Register/ Register of Undisbursed Pay and Allowances		
	Annual certificate of deductions	55a	One Year
	No Demand Certificate	89	One Year
	Surety Bond for temporary Govt. servant		One Year after repayment of advance
	Application for leave, Casual Leave Register	45	One Year
	Attendance Register	159, 160	
	Leave Account and Service Book/ Roll, Register of Service Book	36,37,46, 190	3Years after retirement or death and sanction of pension etc.
	Security bond given by Govt. servant		Permanent
	Fidelity Bond of Insurance Companies		2 Years
	Certificate of Transfer of Charge, Handing over/charge report	43, 44	One year
	Surety Bonds of Govt. servants		3 Years after the Bond ceases to be enforceable
6.	<b>Grants-in-aid</b>		
	Bond for grant-in-aid, utilisation certificate for grant-in-aid		3 Years after audit & expiry of period for which bond was taken
	Bill for grant-in-aid, bill for Scholarship/stipend	118, 119	3 Years after audit
	Register of Assets & Block Account of assets acquired out of Govt. grants		Permanent
7.	<b>Loans and Advances</b>		
	Bond for grant of loan, written undertaking for loans by Govt. companies, etc., utilisation certificate for loans		Permanent
	Annual statement of loans and advances, Bill		3 Years
	Bill for Loans and Advances		3 Years after audit

S.No.	Description of Records	Present Form No.	Retention Period
	Detailed Bill		3 Years after audit
	Register of Loans & advances Register of irrecoverable Loans and Advances		Permanent
8.	<b>General</b>		
	Pass Book of P.D.Account	155	Permanent
	Application for advances, etc.	157, 158	One year
	Stock register for Stationery	161	One year after audit
	Indent for issue of Stores		
	Dead Stock Register	162	Permanent
	Register of Misappropriation etc.	163	Permanent
	Register of Caution Money Deposit		2 years after deposit
	Register of Deposit & Repayments	171	Permanent
	Register of Recoveries	60	2 years after audit and all recoveries made
	Register of Special recoveries	61	Permanent
	Register of Buildings		Permanent
	<sup>1</sup> [Files and record relating to long term loans and advances to the Government servant in connection with purchase/construction of house, repair of a house, purchase of motor conveyance	-	Issue of "no-dues certificate" after full recovery of loans and advances with interest and audit of accounts by A.G. or issue of P.P.O. by the pension department, whichever is earlier.]

- Note :** (a) Before any salary bill are destroyed, the service as recorded in the service books or service rolls (as the case may be) shall be verified.
- (b) Where a minimum period after which any record may be destroyed has been prescribed, Heads of departments may order in writing the destruction of such records in their own and subordinate offices on the expiry of that period counting from the last day of latest official year covered by the record.
- (c) 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 properly appertain to the accounts audited by the Indian Audit and Accounts Department shall be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the Head of the Department.
- (d) Full details shall be maintained permanently in each office of all records destroyed from time to time.

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1. Inserted vide Circular No. 24/96 dated 26.7.1996.

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13/3/24

- Instructions:**
- (1) The retention period specified above in the case of a file is to be reckoned from the years in which the file is closed (i.e. action thereon has been completed) and not necessary from the Year in which it is recorded.
  - (2) In the case of records other than files, e.g., register, 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, if it has certain special features or such a course is warranted by the particular Head of Department.  
In no case, however, will a record be retained for a period shorter than that prescribed.
  - (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 later 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.