

**PRESERVATION  
AND  
DESTRUCTION  
OF  
RECORDS**

## **Preservation and destruction of records**

401.(1) Appendix VI gives a list of the registers maintained in the various offices. Where a register shown is as kept in one office only, it is open to the Superintending Engineer and divisional officer to order that it shall be maintained in any of the other offices also. They may also order the maintenance of registers other than those mentioned in the appendix.

(2) Divisional officer shall order in writing the destruction of records, including registers in their own and subordinate offices, on the expiry of the minimum period prescribed in Appendix V, counting from the last day of the latest official year covered by the record. They shall on no account destroy the records mentioned in rule (a) of Appendix XVI of Financial Hand Book, Volume V, Part I. As regards records for which no minimum period has been prescribed, divisional officers shall seek the order of Superintending Engineer, who shall in the case of accounts records, obtain the previous concurrence of the Accountant General before ordering their destruction.

(3) The following rules shall be observed in all offices for the weeding of official records:  
After the disposal of a letter or paper in any file, the head clerk or accountant should mark or stamp each letter or paper, in bold conspicuous figures about one inch in height, the year in which it is to be destroyed, in accordance with the classifications given to it in Appendix V showing the various cases to be destroyed or retained and the period of their existence. The intention is that the paper shall be marked or stamped on, or shortly after, receipt with the date (year) in which they are to be destroyed and that their selection for destruction en masses shall not be left to a clerk, often temporarily entertained. It is to be particularly noted that only papers specifically included in the list may be destroyed. Any paper not so included should be permanently retained and marked or stamped "Permanent Record". No document is to be considered disposed of until it has been so marked or stamped.

The weeding of all papers which have passed the date of destruction marked or stamped on them as noted above must be regularly and systematically carried out. The portion of the records so weeded out shall be submitted to the head of the office for an order to destroy. All papers received in divisional and sub divisional offices will come within one or another of the heads mentioned and the class should be determined by the head of the office. Records should be preserved if there be any doubt that premature destruction will be injurious to the interest of government. Records in which any important principal is discussed should be retained permanently though the subject may fall within the categories for which only temporary retention is prescribed in the rules.

In the case of papers of the accounts branch, the advice of the Accountant General, Uttar Pradesh should be taken before the final disposal of any records not included in the classification given in Appendix V.

A proper record should be kept in the file register of all paper destroyed. The entries must be signed by the head clerk in the case of correspondence record and accountant in the case of account records of a divisional office and by the head clerk of a sub divisional office for the papers mentioned in the Appendix V as regards other papers, the sanction of competent authority must be obtained on a separate list which should be retained permanently and a note of their destruction entered in the file register under the signature of the head clerk or the accountant, as the case may be.

In calculating the time fixed for retention of papers or records, the computation should be made from the commencement of the calendar year succeeding that in which the correspondence took place or to which the record refers. Thus a letter to be retained for five years must, if dated May 1946, be retained until the 1 Jan 1952. All paper will thus be retained for the full number of calendar year specified, independently for the year of receipt of destruction.

Papers shall be destroyed by tearing across after which they shall be sold as waste paper. Paper of a personal and confidential nature shall be torn up and burnt.

The register of destruction of records refer to in Chapter XXV of the Financial Hand Book, Volume VI, shall also be maintained separately for records other than accounts.

## Stationary and forms

- 402(1) See the Printing and Stationary Manual for rules regarding the submission of indents for stationary and forms.
- (2) Indenting officers shall submit annual indent for Public Works Accounts forms not later than 1 June to the Accountant General, Uttar Pradesh, who will send a consolidated indent to the Superintendent, Printing and Stationery, Uttar Pradesh on the due dates. The latter shall supply the indents direct to the indenting officers.
  - (3) Indenting officers shall indent on the Printing and Stationery Department for all stationery and forms (i.e. Electricity Department, English and Hindi forms) by 1<sup>st</sup> October for the year commencing 1<sup>st</sup> January following.
  - (4) Indents shall be so framed that when combined with the quantities in hand the total for each form, or article of stationery, will provide 25 per cent above actual estimated quantities.
  - (5) Supplies will be received by 1<sup>st</sup> January, or soon after and will be fore use up to 31<sup>st</sup> December following.
  - (6) Supplies made shall be paid for before the end of the March following.
  - (7) When the supply of a form is received from the press, the form keeper shall place the new supply below the existing stock of the form, and when the whole supply received has been arranged the head clerk shall examine the form room and satisfy himself that this has been done.
  - (8) The head clerk shall be responsible for maintaining a proper supply of printed forms to his office, and, as far as possible, to prevent the use of manuscript forms if printed copies are obtainable.
  - (9) When the indent for any standard form is in excess of average past consumption by more than 10 per cent, the indenting officer shall explain the reason for such excess.

- (10) All English forms shall be in the custody of the head clerk. The balance of forms in stock shall be carefully counted before the preparation of the annual indent.
- (11) Forms shall be kept, as far as possible, on open racks and in separate compartments. A note of the number of forms received and issued and of the balance in the compartment after each receipt and issue shall be entered in the register maintained for the purpose.
- (12) See Chapter III for powers of divisional officers to print local forms. Miscellaneous English forms shall be printed at the Printing and Stationery Office, Allahabad. Hindi forms may be printed at local presses. See manual of Government Orders, Volume II, Chapter CVII, paragraphs 2399 to 2443, for rules regarding printing at the Printing and Stationery Office.
- (13) "Executive" forms standardized by the Government of India shall not be altered without the previous sanction of that Government. Alterations in standard accounts forms require the sanction of the Auditor General. As regards alterations in forms standardized by the State Government and the introduction of new local forms, see rules in paragraphs 2413 and 2414, Chapter CIVIL of the Manual of Government Orders, Volume II.
- (14) The Law Officers of Government shall draw up forms of deeds and other documents required by the department, if required by the Chief Engineer.

## **Disposal of Tools and Plant**

- 404 (1) When petty articles of tools and plant such as pharaohs, pick-axes, lanterns, measuring tapes etc. become unfit for further use, the Executive Engineer shall not sell them by auction, but shall have them thoroughly broken up in his presence and dispose of them in such manner as to make it impossible for any one to substitute them for serviceable articles of tools and plant.
- (2) Office furniture and tents, which have become unfit for further use, shall be sold by auction.
  - (3) Unserviceable arms shall be returned to the District magistrate.

## **APPENDICES**

APPENDIX V(a)

**[See paragraph 401(2)]**

Alphabetical list of record showing periods after which they are to be weeded out

**Note: D-Divisional Office      S.D.- Sub-divisional Office.**

## P-Permanently

Serial no.	Description of record	Period of retention (years)	Where kept
1	2	3	4
	<b>A</b>		
1.	<b>Absentee statement</b>	1	D.
2.	<b>Accepted tenders. Register of -</b>	Five years after completion of last work entered in the register	D.&S.D.
3.	<b>Accidents. Reports of-</b>	1	D.&S.D.
4.	<b>Accounts of contractors. Ledger-</b>	10 years after final settlement of account	D.
5.	<b>Accountant General's circulars</b>	To be destroyed after they are incorporated in a Manual	D.&S.D.
6.	<b>Accounts. Monthly-</b>	3	D.&S.D.
7.	<b>Accounts. Sale (P.W.A. no. 19)</b>	5	D.
8.	<b>Accountants Transfer of-</b>	3	D.
9.	<b>Acquisition of land</b>	P	D.&S.D.
10.	<b>Additions to and alteration in Civil buildings. Correspondence regarding-</b>	5	D.&S.D.
11.	<b>Adjustment book. (Transfer entry book P.W.A. no. 54)</b>	10	D.
12.	<b>Adjustment by transfer with other division and departments (P.W.A. Nos. 53-57)</b>	3	D.
13.	<b>Administration report and correspondence relating thereto.</b>	P	D.&S.D.
14.	<b>Administrative approval to projects. Letter conveying-</b>	5	D.&S.D.
15.	<b>Advance for house building or motor-cars or cycles, etc. Correspondence relating to-</b>	5	D.&S.D.
16.	<b>Advance for pay and traveling allowances, Correspondence relating to-</b>	1	D.&S.D.
17.	<b>Advice of transfer. Debit and Credit (P.W.A. no. 55).</b>	3	D.
18.	<b>Age limit, Exemption from-</b>	P	D.&S.D.

19.	Allowances and pay. Question regarding-	5	D.&S.D.
20.	Alteration in the date of birth	12	D.&S.D.
21.	Annual repairs, Estimates for- and correspondence, etc.	1	D.&S.D.
22.	Annual repairs. Completion reports for-	3	D.&S.D.
23.	Annual reports. Correspondence regarding communication of adverse remarks-	5	D.&S.D.
24.	Appeals	5	D.&S.D.
25.	Appointments. Application for-	1	D.&S.D.
26.	Appointment, removal, reversion promotion and leave, etc. of officers, subordinates, clerks, etc. Correspondence and documents regarding-	35	D.&S.D.
27.	Appropriations and re-appropriation of budget grants and correspondence connected there with.	2	D.
28.	Appropriation. Register of-	3	D.&S.D.
29.	Arrear of claims. Investigation of-	1	D.&S.D.
30.	Assembly question.	5	D.&S.D.
31.	Association. Formation of-	P	D.&S.D.
32.	Audit advice on statement of correction.	2	D.
33.	Audit note on monthly accounts and appendices.	Should be filled with monthly accounts and destroyed with them.	D.
34.	Agreement.	P	D.&S.D.
35.	Apprentices under training	5	D.&S.D.
36.	Anti-Rabic Treatment	2	D.&S.D.
37.	Association of establishment	3	D.&S.D.
38.	Arms	P	D.&S.D.
	<b>B</b>		
1.	Balance of Cash. Statement of actual-	3	D.
2.	Bills. Traveling Allowance and Contingent. Counter signature of-	1	D.&S.D.
3.	Blankets to office chowkidars	2	D.
4.	Books. Purchase of-	3	D.&S.D.
5.	Budget estimates. Preliminary inquiries	2	D.&S.D.
6.	Building. Correspondence regarding hire of-	Three years after vacation of buildings.	D.&S.D.

7.	Building. Correspondence regarding rent of-	5	D.&S.D.
8.	Building. List of officers occupying public - (copy)	3	D.
9.	Building. Register of-. Addenda and corrigenda to (copy)	3	D.
10.	Building. Damages or destruction of- by fire	5	D.&S.D.
11.	Building. Classification of-	P	D.
12.	Building. Grant-	5	D.
13.	Buildings. Extract register of-	1	D.
14.	Building. Register of-	P	D.
15.	Building. Correspondence regarding furniture of-	5	D.&S.D.
16.	Buildings. Sale of-	P	D.&S.D.
17.	Buildings. Electrification of-	P	D.&S.D.
18.	Buildings. Construction of-	P	D.&S.D.
19.	Breakdowns	3	D.&S.D.
20.	Bills of electric consumption	5	D.&S.D.
21.	Bird Guards	1	D.&S.D.
22.	Bicycles	5	D.&S.D.
23.	Benevolent Fund	P	D.&S.D.
24.	Breakage of conductor	1	D.&S.D.
25.	Building under Power Lines	P	D.&S.D.
	<b>C</b>		
1.	Camp equipage and carriage	5	D.&S.D.
2.	Cash abstract book	3	D.
3.	Cash balance statement. Sub-divisional-	3	D.&S.D.
4.	Cash books. Copies of-	20	D.
5.	Cash books.	20	D.&S.D.
6.	Cash. Statement of actual balance of-	3	D.&S.D.
7.	Casualties. Reports on-	5	D.&S.D.
8.	Casual leave granted. Reports of-	1	D.&S.D.
9.	Changes in the Engineer and subordinate establishment weekly or monthly. Return of-	1	D.&S.D.
10.	Charge certificates of divisional and sub-divisional officers and subordinates. Duplicate	5	D.&S.D.

	<b>copies of-</b>		
11.	<b>Cheque Indent for-Books</b>	<b>1</b>	<b>D.&amp;S.D.</b>
12.	<b>Cheque Books</b>	<b>5</b>	<b>D.&amp;S.D.</b>
13.	<b>Cheque Books. Completed counterfoils of-</b>	<b>5</b>	<b>D.</b>
14.	<b>Circulars. File of Government of India-</b>	<b>Till five years after their supersession or inclusion in a Manual</b>	<b>D.&amp;S.D.</b>
15.	<b>Circulars. File of state Government-</b>	<b>Till five years after their supersession or inclusion in a Manual</b>	<b>D.&amp;S.D.</b>
16.	<b>Circulars. File of Superintending Engineer</b>	<b>Three years after their supersession.</b>	<b>D.&amp;S.D.</b>
17.	<b>Circulars. Letter of forwarding-</b>	<b>1</b>	<b>D.&amp;S.D.</b>
18.	<b>Civil List</b>	<b>1</b>	<b>D.&amp;S.D.</b>
19.	<b>Claims of contractors</b>	<b>Five years after the settlement of accounts.</b>	<b>D.&amp;S.D.</b>
20.	<b>Claims of contractors for payment of work done.</b>	<b>Five years after the settlement of accounts.</b>	<b>Five years after the settlement of accounts.</b>
21.	<b>Classified list. Correspondence list regarding-</b>	<b>Should be sold as waste paper on receipt of new edition.</b>	<b>D.&amp;S.D.</b>
22.	<b>Classified list and distribution return of establishment. Yearly</b>	<b>Should be sold as waste paper on receipt of new edition.</b>	<b>D.&amp;S.D.</b>
23.	<b>Commencement. Reports of- of work</b>	<b>1</b>	<b>D.&amp;S.D.</b>
24.	<b>Complaints against officials</b>	<b>5</b>	<b>D.&amp;S.D.</b>
25.	<b>Completion reports of works and repairs (monthly) copy</b>	<b>3</b>	<b>D.&amp;S.D.</b>
26.	<b>Completion plans of works</b>	<b>P</b>	<b>D.&amp;S.D.</b>
27.	<b>Completion report for original works and special repairs</b>	<b>5</b>	<b>D.&amp;S.D.</b>
28.	<b>Completion report of works and repairs Correspondence connected with-</b>	<b>5</b>	<b>D.&amp;S.D.</b>
29.	<b>Condonation of breaks in service</b>	<b>Five years after retirement</b>	<b>D.&amp;S.D.</b>
30.	<b>Consolidated treasury receipt</b>	<b>1</b>	<b>D.&amp;S.D.</b>
31.	<b>Contingent bills.</b>	<b>5</b>	<b>D.&amp;S.D.</b>
32.	<b>Contingent (Register)</b>	<b>10</b>	<b>D.&amp;S.D.</b>
33.	<b>Contracts, certificate and bills</b>	<b>Five years after final settlement of accounts.</b>	<b>D.&amp;S.D.</b>
34.	<b>Contract. Correspondence regarding-</b>	<b>5</b>	<b>D.&amp;S.D.</b>



35.	Contracts entered by divisional officers	5	D.&S.D.
36.	Contractors account	5	D.&S.D.
37.	Contractors. List of-	Destroy when new list is prepared	D.&S.D.
38.	Contractor's tenders. Acceptance of-by Superintending Engineers.	Three years after work has been completed and account settled.	D.&S.D.
39.	Contractor. Complaints and civil suits.	3	D.&S.D.
40.	Contribution works. Correspondence regarding-	3	D.&S.D.
41.	Contribution work. Reports of expenditure on-	3	D.&S.D.
42.	Conveyance allowance to sub-ordinate. Letters sanctioning the grant of-	5	D.&S.D.
43.	Copies of papers. Application for-	1	D.
44.	Correspondence regarding communication of adverse remarks of annual reports.	5	D.&S.D.
45.	Correspondence regarding refund of earnest money deposits of contractors.	5	D.&S.D.
46.	Correspondence regarding the Inspection Reports of Superintending Engineers and Accountant General, etc.	3	D.&S.D.
47.	Counterfoils of telegraph messages.	1	D.&S.D.
48.	Crossing on Railways	P	D.&S.D.
49.	Crossing on Telegraph lines.	P	D.&S.D.
50.	Crossing on Roads.	P	D.&S.D.
51.	Casual leave.	1	D.&S.D.
52.	Compassionate Fund	3	D.&S.D.
53.	Carts for touring officers	1	D.&S.D.
54.	Contract I.S.D.	2	D.&S.D.
55.	Compensation	5	D.&S.D.
56.	Capital and Revenue Account of buildings.	3	D.&S.D.
57.	Clerks	P	D.&S.D.
58.	Canal Advisory Committee	P	D.&S.D.
59.	Correction Slips	P	D.&S.D.
60.	Catalogue	P	D.&S.D.
61.	Circulars of Postal Department	3	D.&S.D.
62.	Conservancy Tax	5	D.&S.D.
63.	Classification and Control Rules.	P	D.&S.D.
64.	Certificate of domicile	P	D.&S.D.

<b>65.</b>	<b>Central Stores.</b>	<b>5</b>	<b>D.&amp;S.D.</b>
	<b><i>D</i></b>		
<b>1.</b>	<i>Daily reports</i>	<b>1</b>	<b>D.&amp;S.D.</b>
<b>2.</b>	<i>Dak book. Station-</i>	<b>1</b>	<b>D.&amp;S.D.</b>
<b>3.</b>	<i>Defaulter's Book</i>	<b>Till every man whose name is entered has left Government service.</b>	<b>D.&amp;S.D.</b>
<b>4.</b>	<i>Delegation of powers to Superintending Engineer</i>	<b>P</b>	<b>D.&amp;S.D.</b>
<b>5.</b>	<i>Demurrage on Government property</i>	<b>1</b>	<b>D.&amp;S.D.</b>
<b>6.</b>	<i>Superintending Engineer's circulars</i>	<b>Till Superseded</b>	<b>D.&amp;S.D.</b>
<b>7.</b>	<i>Superintending Engineer's reserve for original works, special repairs and tools and plant. Correspondence regarding-</i>	<b>3</b>	<b>D.</b>
<b>8.</b>	<i>Destruction of papers not expressly authorized to be destroyed after fixed period.</i>	<b>P</b>	<b>D.&amp;S.D.</b>
<b>9.</b>	<i>Disabled and discharged soldiers. Correspondence regarding appointment of-</i>	<b>3</b>	<b>D.&amp;S.D.</b>
<b>10.</b>	<i>Disallowances. List of-</i>	<b>2</b>	<b>D.</b>
<b>11.</b>	<i>Dismissal. Petitions against-</i>	<b>5</b>	<b>D.&amp;S.D.</b>
<b>12.</b>	<i>Divisional accounts, Correspondence relating to-</i>	<b>3</b>	<b>D.</b>
<b>13.</b>	<i>Dak bags</i>	<b>3</b>	<b>D.&amp;S.D.</b>
<b>14.</b>	<i>Descriptive role of men debarred</i>	<b>P</b>	<b>D.&amp;S.D.</b>

15.	<i>Defects in lines</i>	5	D.&S.D.
16.	<i>Departmental charges</i>	P	D.&S.D.
17.	<i>Danger plates</i>	3	D.&S.D.
18.	<i>Depreciation reserve fund</i>	P	D.&S.D.
19.	<i>Dusters</i>	3	D.&S.D.
	<b>E</b>		
1.	<i>Electric and water supply by municipalities to Govt. buildings. Correspondence regarding-</i>	3	D.&S.D.
2.	<i>Embezzlement and theft. Report on ordinary cases of-</i>	5	D.&S.D.
3.	<i>Establishment. Annual detailed statement of-</i>	P	D.&S.D.
4.	<i>Establishment. Entertainment of additional temporary-</i>	5	D.
5.	<i>Establishment, Increment &amp; Fines</i>	<b>Twelve years after death, retirement or dismissal of the officer concerned.</b>	D.&S.D.
6.	<i>Estimates register of-</i>	5	D.&S.D.
7.	<i>Estimates sanctioned for original work (Major and minor works)</i>	<b>Ten years after the completion of works, the expenditure on which is recorded therein</b>	D.&S.D.
8.	<i>Estimates, sanctioned for original works (Petty work)</i>	<b>Five years after the completion of the works the expenditure on which is recorded therein.</b>	D.&S.D.
9.	<i>Examination of Assistant Engineers</i>	5	D.&S.D.

10.	<i>Examination. Permission to appear at the departmental-</i>	5	D.&S.D.
11.	<i>Examination. Correspondence regarding-</i>	1	D.&S.D.
12.	<i>Divisional Officers" circulars</i>	Till superseded	D.&S.D.
13.	<i>Exemptions from prolonged halt</i>	1	D.&S.D.
14.	<i>Exemption from educational test rules.</i>	P	D.&S.D.
15.	<i>Exemptions from security deposits</i>	5	D.&S.D.
16.	<i>Expenditure against budget grant. Schedule of-</i>	5	D.
17.	<i>Expenditure under head "Civil Works". Review of-</i>	5	D.
18.	<i>Experiments. Correspondence regarding-</i>	3	D.&S.D.
19.	<i>Engine. Test of-</i>	P	D.&S.D.
20.	<i>Establishment Temporary</i>	5	D.&S.D.
21.	<i>Establishment Permanent</i>	10	D.&S.D.
22.	<i>Engineer Establishment</i>	10	D.&S.D.
23.	<i>Electric Charges, Recovery of-</i>	3	D.&S.D.
24.	<i>Establishment Petty</i>	5	D.&S.D.
25.	<i>Establishment Operating</i>	5	D.&S.D.
	<b>F</b>		

1.	<i>Fee to counsel for conducting prosecutions</i>	1	D.&S.D.
2.	<i>Fees. Acceptance of- for private works</i>	5	D.&S.D.
3.	<i>Forms. Accounts of-</i>	3	D.&S.D.
4.	<i>Forms. Indent for-</i>	2	D.&S.D.
5.	<i>Forms. Printing of-</i>	1	D.&S.D.
6.	<i>Forms. Stock-Book of Manual and General</i>	3	D.&S.D.
7.	<i>Forwarding circulars. Copies of plans, report, returns, monthly account letters</i>	1	D.&S.D.
8.	<i>Furniture, Tools &amp; Plant and Camp equipage in access of sanctioned scale. Correspondence regarding the retention of-</i>	5	D.&S.D.
9.	<i>Furniture</i>	5	D.&S.D.
10.	<i>Fuel</i>	1	D.&S.D.
11.	<i>Fire Protection</i>	3	D.&S.D.
12.	<i>Fencing</i>	3	D.&S.D.
13.	<i>Fans</i>	3	D.&S.D.
14.	<i>Fairs and exhibitions</i>	3	D.&S.D.
15.	<i>Factories Act</i>	P	D.&S.D.
16.	<i>Files for Rural Consumers (Separate file for each</i>	<b>Destroy three years after dismantlement of line or abandonment of project.</b>	D.&S.D.

	<i>consumer)</i>		
	<b>G</b>		
1.	<i>Gazettes of India and Uttar Pradesh</i>	<b>10</b>	<b>D</b>
2.	<i>General Provident Fund. Correspondence relating to-</i>	<b>5</b>	<b>D.&amp;S.D.</b>
3.	<i>Godowns store</i>	<b>3</b>	<b>D.&amp;S.D.</b>
4.	<i>Grants. Lapses of bedget-</i>	<b>2</b>	<b>D</b>
5.	<i>Gratuity and pension cases</i>	<b>Three years after sanction but the sanctioning order to be retained for 25 years after pension or retirement or three years after death whichever is earlier.</b>	<b>D</b>
6.	<i>Guarding of Poles</i>	<b>P</b>	<b>D.&amp;S.D.</b>
7.	<i>Gardens</i>	<b>5</b>	<b>D.&amp;S.D.</b>
8.	<i>Godowns for stores</i>	<b>5</b>	<b>D.&amp;S.D.</b>
	<b>H</b>		
1.	<i>Hand receipts</i>	<b>5</b>	<b>D.&amp;S.D.</b>
2.	<i>Headquarters. Change of-</i>	<b>1</b>	<b>D.&amp;S.D.</b>
3.	<i>Heirs. Correspondence regarding payment of salary and traveling allowance to the –of deceased Government servant</i>	<b>5</b>	<b>D.&amp;S.D.</b>

4.	<i>History of services of Engineers and Upper Subordinates</i>	1	D.&S.D.
5.	<i>Honoraria. Grants of-</i>	5	D.&S.D.
6.	<i>Hot weather establishment. Correspondence regarding-</i>	3	D.&S.D.
7.	<i>Holidays</i>	2	D.&S.D.
8.	<i>Hot weather charges</i>	2	D.&S.D.
9.	<i>House Rent Allowance</i>	P	D.&S.D.
10.	<i>House Tax</i>	5	D.&S.D.
	<b>I</b>		
1.	<i>Impressed Cash-Books</i>	5	D.&S.D.
2.	<i>Impressed with subordinates. Grants of -</i>	1	D.&S.D.
3.	<i>Incumbency. Register of-</i>	P	D.&S.D.
4.	<i>Income Tax. Assessment of- on contractors</i>	1	D.&S.D.
5.	<i>Indents. Annual-for English Stores</i>	1	D.&S.D.
6.	<i>Indents. Annual-for Estimate for English Stores</i>	2	D.
7.	<i>Indent for printed forms of accounts. Executive Engineers-</i>		
	<i>(a) Original</i>	10	D.

	<i>(b) Counterfoils</i>	<b>5</b>	<b>D.</b>
<b>8.</b>	<i>Indent for supplies received from other departments</i>	<b>1</b>	<b>D.</b>
<b>9.</b>	<i>Indent for stationary</i>	<b>1</b>	<b>D.</b>
<b>10.</b>	<i>Indent for Measurement Books</i>	<b>3</b>	<b>D.&amp;S.D.</b>
<b>11.</b>	<i>Index Register</i>	<b>P</b>	<b>D.&amp;S.D.</b>
<b>12.</b>	<i>Indent for note books</i>	<b>3</b>	<b>D.&amp;S.D.</b>
<b>13.</b>	<i>Inspection of boilers. Correspondence related to-</i>	<b>3</b>	<b>D.&amp;S.D.</b>
<b>14.</b>	<i>Inspection reports of Accountant General, Uttar Pradesh</i>	<b>3</b>	<b>D.&amp;S.D.</b>
<b>15.</b>	<i>Inspection report of the Executive Engineer on sub-divisional officers</i>	<b>5</b>	<b>D.&amp;S.D.</b>
<b>16.</b>	<i>Inspections notes on works, building roads etc.</i>	<b>P</b>	<b>D.&amp;S.D.</b>
<b>17.</b>	<i>Inspection of officers by the Chief Inspector of Officers</i>	<b>3</b>	<b>D.</b>
<b>18.</b>	<i>Irregular expenditure and statement of objectionable outlay reports of-</i>	<b>5</b>	<b>D.</b>
<b>19.</b>	<i>Inspections houses</i>	<b>P</b>	<b>D.&amp;S.D.</b>
<b>20.</b>	<i>Instruction on electrical matters.</i>	<b>P</b>	<b>D.&amp;S.D.</b>
<b>21.</b>	<i>Inspection of divisional office by Inspector of Officer</i>	<b>5</b>	<b>D.</b>



22.	<i>Inspection of sub divisional office by Accountant</i>	3	D.&S.D.
23.	<i>Income Tax</i>	2	D.&S.D.
24.	<i>Inspection of divisional office by Superintendent Engineer</i>	5	D.&S.D.
25.	<i>Insurance</i>	2	D.&S.D.
26.	<i>Inspection fee for motor installation</i>	5	D.&S.D.
	<b>J</b>		
1.	<i>Journals of officers and subordinates. Correspondence related to-</i>	1	D.&S.D.
2.	<i>Journey beyond jurisdiction</i>	5	D.&S.D.
	<b>K</b>		
1.	<i>Keys. Register of duplicate-of chests</i>	P	D.&S.D.
2.	<i>Keys of canal gates</i>	2	D.&S.D.
3.	<i>Keys of sub-stations</i>	3	D.&S.D.
	<b>L</b>		
1.	<i>Land plans. Correspondence regarding -</i>	1	D.&S.D.
2.	<i>Landed property. Register of-</i>	P	D.&S.D.
3.	<i>Land. Temporary occupation of-</i>	P	D.&S.D.

4.	<i>Land. Relinquishment of-</i>	<b>P</b>	<b>D.&amp;S.D.</b>
5.	<i>Last pay certificate (copy)</i>	<b>1</b>	<b>D.&amp;S.D.</b>
6.	<i>Leave. Applications for-</i>	<b>5</b>	<b>D.&amp;S.D.</b>
7.	<i>Leave of officers, subordinates and clerks</i>	<b>5</b>	<b>D.&amp;S.D.</b>
8.	<i>Leave. Returns of officials who intend to apply for- during the calendar year</i>	<b>1</b>	<b>D.&amp;S.D.</b>
9.	<i>Levelling books</i>	<b>To be destroyed after the works to which they related are completed.</b>	<b>D.&amp;S.D.</b>
10.	<i>Library books. Purchase of-</i>	<b>3</b>	<b>D.&amp;S.D.</b>
11.	<i>Library books which are not in force</i>	<b>Destroy on receipt of new edition</b>	<b>D.&amp;S.D.</b>
12.	<i>Log sheets</i>	<b>3</b>	<b>D.&amp;S.D.</b>
13.	<i>Levelling</i>	<b>2</b>	<b>D.&amp;S.D.</b>
14.	<i>Lines, H T</i>	<b>1</b>	<b>D.&amp;S.D.</b>
15.	<i>Lines, Test of-</i>	<b>3</b>	<b>D.&amp;S.D.</b>
16.	<i>License for motor</i>	<b>5</b>	<b>D.&amp;S.D.</b>
17.	<i>Law suits</i>	<b>P</b>	<b>D.&amp;S.D.</b>
	<b>M</b>		
1.	<i>Manufacturers register of-</i>	<b>20</b>	<b>D.</b>
2.	<i>Material at site. Statement of-</i>	<b>10</b>	<b>D.</b>

3.	<i>Mathematical instruments. Annual return of-</i>	5	D.&S.D.
4.	<i>Measurement books</i>	<b>Ten years after the date of completion of works entered</b>	D.
5.	<i>Measurement books. Correspondence regarding the supply of- to sub divisional officer and Assistant Engineer and subordinates</i>	3	D.&S.D.
6.	<i>Measurement books. Register of-</i>	<b>One year after the last measurement book entered in it has been weeded or taken on to a new register.</b>	D.&S.D.
7.	<i>Measurement and note book. Loss of -</i>	P	D.&S.D.
8.	<i>Meeting of institution of engineer. Sanction to attend the-</i>	5	D.&S.D.
9.	<i>Minor works. Return of-</i>	1	D.
10.	<i>Miscellaneous correspondence of unimportant nature</i>	1	D.&S.D.
11.	<i>Monthly accounts and vouchers. List of -</i>	3	D.&S.D.
12.	<i>Municipal taxes on Government building</i>	3	D.&S.D.
13.	<i>Motor cars</i>	5	D.&S.D.
14.	<i>Memorials.</i>	3	D.&S.D.
15.	<i>Miscellaneous</i>	3	D.&S.D.
16.	<i>Maps</i>	5	D.&S.D.
17.	<i>Medicines</i>	5	D.&S.D.

18.	<i>Meter reading books</i>	3	D.&S.D.
19.	<i>Motors</i>	5	D.&S.D.
20.	<i>Medical treatment of Government servants.</i>	5	D.&S.D.
21.	<i>Meter installation</i>	3	D.&S.D.
22.	<i>Meter reading statements</i>	3	D.&S.D.
	<b>N</b>		
1.	<i>New papers and periodicals. Subscription to-</i>	1	D.&S.D.
2.	<i>Nill form reports</i>	1	D.&S.D.
3.	<i>Nominal roll of engineers and subordinates. Correspondence regarding-</i>	1	D.&S.D.
4.	<i>Note and measurement books. Loss of-</i>	P	D.&S.D.
5.	<i>Note books, ordinary. Register of-</i>	<b>Two years after completion of works</b>	D.&S.D.
6.	<i>Number plates</i>		D.&S.D.
	<b>O</b>		
1.	<i>Objectionable items. Statement of-</i>	3	D.&S.D.
2.	<i>Objectionable items. Statements of-(copy)</i>	1	D.&S.D.
3.	<i>Objectionable items, statement (quarterly). Copy of-</i>	1	D.
4.	<i>Observation statement on sub divisional officers”</i>	1	D.

	<i>accounts</i>		
5.	<i>Octopi. Correspondence regarding-</i>	3	D.&S.D.
6.	<i>Office copies of survey reports of all kinds of articles together with correspondence.</i>	5	D.&S.D.
7.	<i>Officers" furniture, tents. Sanction to purchase of-</i>	1	D.&S.D.
8.	<i>Official publications</i>	1	D.&S.D.
9.	<i>Order book</i>	P	D.&S.D.
10.	<i>Order book. Correspondence regarding the-</i>	1	D.&S.D.
11.	<i>Original works. Ordinary and special repairs. Correspondence regarding-</i>	P	D.&S.D.
12.	<i>Oil and greases</i>	3	D.&S.D.
13.	<i>Control order</i>	3	D.&S.D.
	<i>P</i>		
1.	<i>Pass-book (treasury)</i>	5	D.&S.D.
2.	<i>Payments, statement of- made in England</i>	3	D.
3.	<i>Peon books</i>	1	D.&S.D.
4.	<i>Periodicals, News papers. Subscriptions to-</i>	1	D
5.	<i>Petitions. Important-</i>	5	D.&S.D.
6.	<i>Petitions from contractors</i>	1	D.&S.D.

7.	<i>Petitions which are deposited without calling for papers</i>	5	D
8.	<i>Petitions finally disposed of-</i>	8	D
9.	<i>Petitions in which papers are called for</i>	8	D.&S.D.
10.	<i>Place work agreements after completion of work</i>	5	D.&S.D.
11.	<i>Piece work agreements. Register of-</i>	Five years after final settlement of account	D.&S.D.
12.	<i>Plans. Indent for-</i>	1	D.&S.D.
13.	<b>Plans. Land – Correspondence regarding -</b>	1	D.&S.D.
14.	<b>Postal life assurance policy certificates</b>	P	D.&S.D.
15.	<b>Postings and transfers of Officers. Correspondence and notifications regarding to -</b>	5	D.&S.D.
16.	<b>Printed papers other than circulars. (One copy)</b>	P	D.&S.D.
17.	<b>Printed proceedings. Letters forwarding etc.</b>	1	D.&S.D.
18.	<b>Printing of forms etc.</b>	1	D.&S.D.
19.	<b>Professional advice. Correspondence regarding -</b>	3	D.&S.D.
20.	<b>Professional and engineering papers. Correspondence regarding the dispatch of -</b>	1	D.&S.D.
21.	<b>Progress reports other than quarterly</b>	1	D.&S.D.
22.	<b>Promotion recommendation rolls of Engineers, subordinates and clerical establishment</b>	12 years after death retirement, or dismissal of the officer concerned	D.
23.	<b>Promotion and reversion of officers. Notification of -</b>	1	D.&S.D.
24.	<b>Pension</b>	P	do
25.	<b>Protective Scheme Test</b>	P	do
26.	<b>Powers</b>	P	do
27.	<b>Pilot Light</b>	P	Do
	<b>R</b>		
1.	<b>Rates. Preparations of schedules of -</b>	1	D.&S.D

2.	Rates. Schedule of -	P	Do
3.	Receipts books. Counterfoil of completed	3	D.&S.D
4.	Receipt for telegrams and registered and insured letters	1	D.&S.D
5.	Records. Destruction of – Correspondence regarding -	3	D.
6.	Register of letters received and dispatched	20	D.&S.D
7.	Register of salary bills	34	do
8.	Register of Works I and II	10 years after the completion of works the expenditure on which is recorded therein	do
13.	Plans. Land – Correspondence regarding -	1	D.&S.D.
14.	Postal life assurance policy certificates	P	D.&S.D.
15.	Postings and transfers of Officers. Correspondence and notifications regarding to -	5	D.&S.D.
16.	Printed papers other than circulars. (One copy)	P	D.&S.D.
17.	Printed proceedings. Letters forwarding etc.	1	D.&S.D.
18.	Printing of forms etc.	1	D.&S.D.
19.	Professional advice. Correspondence regarding -	3	D.&S.D.
20.	Professional and engineering papers. Correspondence regarding the dispatch of -	1	D.&S.D.
21.	Progress reports other than quarterly	1	D.&S.D.
22.	Promotion recommendation rolls of Engineers, subordinates and clerical establishment	12 years after death retirement, or dismissal of the officer concerned	D.
23.	Promotion and reversion of officers. Notification of -	1	D.&S.D.
24.	Pension	P	do
25.	Protective Scheme Test	P	do
26.	Powers	P	do
27.	Pilot Light	P	do
	R		
1.	Rates. Preparations of schedules of -	1	D.&S.D
2.	Rates. Schedule of -	P	Do
3.	Receipts books. Counterfoil of completed	3	D.&S.D
4.	Receipt for telegrams and registered and	1	D.&S.D

	<b>insured letters</b>		
<b>5.</b>	<b>Records. Destruction of – Correspondence regarding -</b>	<b>3</b>	<b>D.</b>
<b>6.</b>	<b>Register of letters received and dispatched</b>	<b>20</b>	<b>D.&amp;S.D</b>
<b>7.</b>	<b>Register of salary bills</b>	<b>34</b>	<b>do</b>
<b>8.</b>	<b>Register of Works I and II</b>	<b>10 years after the completion of works the expenditure on which is recorded therein</b>	<b>do</b>
<b>9.</b>	<b>Reminders</b>	<b>These should be destroyed after the reference pertaining to the reminder has been disposed of</b>	<b>D.&amp;S.D.</b>
<b>10.</b>	<b>Remittance Books. Treasury – Credits</b>	<b>5</b>	<b>D.&amp;S.D.</b>
<b>11.</b>	<b>Remittance. Schedule of-to-Debits</b>	<b>3</b>	<b>D.</b>
<b>12.</b>	<b>Rent. Correspondence regarding assessment of -</b>	<b>5</b>	<b>D.&amp;S.D.</b>
<b>13.</b>	<b>Requisitions</b>	<b>5</b>	<b>do</b>
<b>14.</b>	<b>Requisitions for stationery</b>	<b>3</b>	<b>do</b>
<b>15.</b>	<b>Resolutions</b>	<b>5</b>	<b>do</b>
<b>16.</b>	<b>Retirement of officers</b>	<b>5</b>	<b>do</b>
<b>17.</b>	<b>Returns Periodical review of-</b>	<b>1</b>	<b>D.</b>
<b>18.</b>	<b>Recommendation Rolls</b>	<b>5</b>	<b>D.</b>
<b>19.</b>	<b>Rates for electrical energy</b>	<b>P</b>	<b>D.&amp;S.D.</b>
<b>20.</b>	<b>Road Repairs</b>	<b>3</b>	<b>D.&amp;S.D.</b>
<b>21.</b>	<b>Relay Grid Test</b>	<b>3</b>	<b>do</b>
<b>22.</b>	<b>Record Plan</b>	<b>P</b>	<b>D.</b>
	<b>S</b>		
<b>1.</b>	<b>Salary bills</b>	<b>6</b>	<b>D.</b>
<b>2.</b>	<b>Sanads. Correspondence relating to-</b>	<b>5</b>	<b>D.</b>
<b>3.</b>	<b>Service books. Papers relating to -</b>	<b>5</b>	<b>D.</b>
<b>4.</b>	<b>Service labels. Indent for-</b>	<b>2</b>	<b>D.&amp;S.D.</b>
<b>5.</b>	<b>Service postage labels. Register of -</b>	<b>5</b>	<b>do</b>
<b>6.</b>	<b>Special repairs requiring funds List of -</b>	<b>3</b>	<b>do</b>
<b>7.</b>	<b>Specifications. Schedule of – Correspondence regarding compilation of the -</b>	<b>10</b>	<b>D.</b>
<b>8.</b>	<b>Standard plans. Letters forwarding copies of -</b>	<b>1</b>	<b>D.&amp;S.D.</b>
<b>9.</b>	<b>Stationery Account books</b>	<b>3</b>	<b>D.</b>



10.	Stationery. Local purchase of	1	D.
11.	Stock abstract book (register of stock receipts/issues P.W.A. no. 8)	5	D.&S.D.
12.	Stock abstract of materials issued	5	D.&S.D.
13.	Stock abstract of materials received	5	do
14.	Stock book of Manual and General forms etc.	3	do
15.	Stock Account of daily receipt and issue of -	3	do
16.	Stock receipts. Issue and balances of -	3	do
17.	Stock register	5	do
18.	Stock register. Supplementary to sub-divisional-	5	do
19.	Stock sub-ledger. Divisional-	5	D.
20.	Store purchased. Monthly return of – (copy)	1	D.&S.D
21.	Store unserviceable. Reports connected therewith	5	D.&S.D
22.	Suits against Government. Intimation of -	5	D.&S.D
23.	Summons on officers. Service of -	1	D.&S.D
24.	Supplement to balance return of tools and plant	5	D.&S.D
25.	Surplus materials., tools and plant. Correspondence regarding -	5	D.&S.D
26.	Surplus stores available for sale or transfer. List of	1	D.&S.D
27.	Surveying instruments. Annual return of-	2	D.&S.D
28.	Stamps, Rubber -	5	D.&S.D
29.	Sub-station	5	D.&S.D
30.	Security deposit	5	D.&S.D
31.	Spares	P	D.&S.D
32.	Standard Design	P	D.&S.D
33.	Stock reserve limit	P	D.&S.D
34.	Safety Rules	P	D.&S.D
35.	Standing Order Book	5	D.&S.D
36.	Sale carriage of Government money. Register of -	-	-
	T		
1.	Telephone, Correspondence regarding	3	D.&S.D.
2.	Tenders for contract of works and repairs	5 years after work has been completed	D.&S.D.

		<b>and accounts settled</b>	
3.	<b>Tenders, Unaccepted</b>	<b>To be retained till next inspection of Superintending Engineer and Audit</b>	<b>D.&amp;S.D.</b>
4.	<b>Tenders, Comparative statement of _</b>	<b>After the destruction of bonds concerned</b>	<b>D.&amp;S.D.</b>
5.	<b>Tenders, Register of acceptance of – other than the lowest and correspondence relating thereto</b>	<b>5 years after the completion of the work.</b>	
6.	<b>Tents. Purchase of -. Correspondence regarding the -</b>	<b>3</b>	<b>D.</b>
7.	<b>Tools and plant. Annual estimates for -</b>	<b>3</b>	<b>D.&amp;S.D.</b>
8.	<b>Tools and plant. Balance return of -</b>	<b>5</b>	<b>D.&amp;S.D.</b>
9.	<b>Tools and plant. Balance to the supplement return of -</b>	<b>2</b>	<b>D.&amp;S.D.</b>
10.	<b>Tools and plant, furniture and camp equipage in excess of sanctioned scale. Correspondence regarding the relation of -</b>	<b>3</b>	<b>D.&amp;S.D.</b>
11.	<b>Tools and plant lent to contractors</b>	<b>1 year after return</b>	<b>D.&amp;S.D.</b>
12.	<b>Tools and plant Receipts, issues and balance of – (P.W.A. nos, 13 and 14)</b>	<b>5</b>	<b>D.&amp;S.D.</b>
13.	<b>Tools and plant. Register of -</b>	<b>5</b>	<b>D.&amp;S.D.</b>
14.	<b>Tour lists of Chief Engineer, Superintendent Engineer and Divisional Officers</b>	<b>1</b>	<b>D.&amp;S.D.</b>
15.	<b>Transfer accounts. Schedule of Credit/ Debit</b>	<b>3</b>	<b>D.&amp;S.D.</b>
16.	<b>Transfer debit and credit. Advice of – (P.W.A. No. 55)</b>	<b>3</b>	<b>D.</b>
17.	<b>Transfer papers of Divisional and Sub-Divisional Officers</b>	<b>5</b>	<b>D.&amp;S.D.</b>
18.	<b>Transfer of subordinates Letters regarding</b>	<b>5</b>	<b>D.&amp;S.D.</b>
19.	<b>Travelling allowance journals, Duplicate copies of-</b>	<b>5</b>	<b>D.</b>
20.	<b>Treasury balance certificate</b>	<b>3</b>	<b>D.</b>
21.	<b>Treasury pass-books</b>	<b>5</b>	<b>D.</b>

22.	Typewriters, Correspondence regarding the-	3	D
23.	Tents and shouldaries	5	D.&S.D.
24.	Tour programme	1	D.&S.D.
25.	Taxes on circumstances and property	3	D.&S.D.
26.	Trolley	5	D.&S.D.
27.	Theft	3	D.&S.D.
28.	Tools	1	D.&S.D.
29.	Telephone installation	3	D.&S.D.
30.	Telephone Trunk Call Bill	2	D.&S.D.
31.	Telephone Rent Bills	2	D.&S.D.
32.	Telephone complaints	2	D.&S.D
	U		
1.	Uniform	5	D.&S.D
	V		
1.	Vouchers, Copies of- in sub-divisional office	2	S.
2.	Voucher not submitted for audit	5	D.
3.	Voltage	P	D.&S.D
	W		
1.	Warm clothing	3	D.&S.D
2.	Work abstract	5	D.
3.	Works in progress without sanction to estimate and allotment of funds. List of -	3	D.&S.D
4.	Works Memorandum of – and materials supplied	3	D.&S.D
5.	Works for which there are funds but no sanctioned estimate. Monthly reports on -	3	D.&S.D
6.	Write – back orders	2	D.&S.D
7.	Work-charged establishment	5	D.&S.D
8.	Work-orders	10	D.&S.D
9.	Weeding operation	5	D.
10.	Washing gang	5	D.&S.D

## **APPENDICES**

### APPENDIX V(b)

[See paragraph 401(2)]

#### **Statement showing the minimum period for which the Accounts**

Records prepared in Public Works Accounts Forms should be preserved

Note :- D = Divisional Office S.D. = Sub-Divisional Office P. = Permanent

Serial No.	Description	Minimum period fixed for preservation		Remarks	Where Kept
		Original of foil	Copy or copy foil		
1	2	3	4	5	6
1.	Cash Book Original / Copy	20	20	P.W.A. Code paragraph 540 (1) Audit Code Article 542(2)	D. & S.D.
2.	Imprest cash account	10	3	-	D.
3.	Receipt for payment to Government	-	3	-	D.
4.	Treasury remittance book	3	1	-	D. & S.D.
5.	Cash balance reports	3	3	-	D.
6.	P.W. Cheque (C.foils)	-	5	-	D.
7.	Indent and invoice for stores	10	5	-	D. & S.D.
8.	Register of stock Receipts/Issues	-	5	-	D. & S.D.
9.	Abstract of stock receipts	5	-	-	D.
10.	Abstract of stock issues	5	-	-	D.

11.	Half-yearly balance return of stock	5	5	-	D. & S.D.
12.	Half-yearly stock register	5	-	-	D.
13.	Account of receipt of tools and plant	5	5	-	D.
14.	Account of issues of tools and plant	5	5	-	D.
15.	Register of tools and plant	5	-	-	D. & S.D.
16.	Survey report of stores	-	5	-	D. & S.D.
17.	Sale account	-	5	-	D.
18.	Acquittance roll Salary/ T.A.	5 / 3	-	P.W.A. Code Article 508(1)	D.
19.	Muster roll	10	-	-	D.
20.	Casual labour rolls	10	-	-	D.
21.	Measurement book	10	-	P.W.A. Code Paragraph 169	D.
22.	First and Final Bill (under Rs. 25)	5	5	Or when relating to large projects five-years after closing of the estimate, which ever is earlier	D.
23.	Running Account Bill A	-	5	-	D.
24.	Ditto B	-	5	-	D.
25.	Ditto C	-	5	-	D.
26.	Hand receipts	10	5	Or when relating to large projects five-years after closing of the estimate, which ever is later	D.
27.	Pay bill of works charged establishment	5	-	-	D.
28.	Account of petty contractors	-	5	-	D.
29.	Indenture for secured advances	10	-	Or when relating to large projects five-years after	D.

				<b>closing of the estimate, which ever is later</b>	
<b>30.</b>	<b>Petty work requisition and account</b>	<b>10</b>	-	-	<b>D.</b>
<b>31.</b>	<b>Works abstract A</b>	<b>5</b>	-	-	<b>D. &amp; S.D.</b>
<b>32.</b>	<b>Ditto B</b>	<b>5</b>	-	<b>Or when relating to large projects five-years after closing of the estimate, which ever is later</b>	<b>D.</b>
<b>33.</b>	<b>Detailed statement of expenditure of materials compared with estimated requirements</b>	<b>10</b>	-	<b>Ditto</b>	<b>D.</b>
<b>34.</b>	<b>Outturn statement of manufacture</b>	<b>10</b>	-	<b>Ditto</b>	<b>D.</b>
<b>35.</b>	<b>Report of value and verification of unused materials</b>	<b>5</b>	-	<b>Ditto</b>	<b>D.</b>
<b>36.</b>	<b>Register of clearance of suspense account materials</b>	<b>10</b>	-	-	<b>D.</b>
<b>37.</b>	<b>Register of works A</b>	-	<b>10</b>	<b>After closing of estimate expenditure relating to any part of which is reconded therein.</b>	<b>D. &amp; S.D.</b>
<b>38.</b>	<b>Ditto B</b>	<b>10</b>	-	<b>Ditto</b>	<b>D. &amp; S.D.</b>
<b>39.</b>	<b>Register of manufacture</b>	<b>10</b>	-	<b>Ditto</b>	<b>D. &amp; S.D.</b>
<b>40.</b>	<b>Contractor's ledger</b>	<b>10</b>	-	-	<b>D.</b>
<b>41.</b>	<b>Detailed completion report</b>	-	<b>3</b>	<b>If any copies are retained under any local orders.</b>	<b>D. &amp; S.D.</b>
<b>42.</b>	<b>Completion statement of works etc.</b>	-	<b>3</b>	<b>Ditto</b>	<b>D. &amp; S.D.</b>
<b>43.</b>	<b>Register of revenue, refund of revenue and</b>	<b>5</b>	-	-	<b>D.</b>

	receipts on capital and revenue accounts				
44.	Statement of rents of recoverable from pay bills	5	5	Provided none of the balances is outstanding on date of destruction	D.
45.	Register of rent of land and buildings	5	5		
46.	Consolidated treasury receipts	-	-	Divisional record is in remittance book	D.
47.	Schedule of monthly settlements with treasuries	-	5	After date of record of completed copy foil entered in the register	D.
48.	Register of cheques and receipt books	5	-	-	D. & S.D.
49.	Transfer entry order	-	5	-	D. & S.D.
50.	Transfer entry book	10	-	-	D.
51.	Advice of transfer Debit/Credit	5 / 5	5 / 5	-	D.
52.	Acceptance of transfer Debit / Credit	5 / 5	5 / 5	-	D.
53.	Register of transfer awaited	5	-	-	D.
54.	Register of sanctions to fixed charges	5	-	-	D. & S.D.
55.	Register of miscellaneous sanctions	5	-	Form Date of completion	D. & S.D.
56.	Register of Divisional Accountants audit objections	5	-	Ditto	D.
57.	Schedule docket	-	-	Divisional record is in words abstract	D.
58.	Schedule for percent charges	-	-	Divisional record is in transfer entry book	D.
59.	Schedule of works expenditure (office copy)	5	-	-	D.

60.	Schedule of works expenditure (fair)	-	-	Divisional record in office copy form no. 63	D.
61.	Schedule of deposit works	-	5	-	D.
62.	Schedule of aqavi works	-	5	-	D.
63.	Suspense deposit register	5	-	Provided none of the balances is outstanding on date of destruction	
64.	Schedule of purchase	-	-	Divisional record is in suspense register	
65.	Schedule of alternative form	-	-	Ditto	
66.	Schedule of miscellaneous Public Works advance	-	-	Ditto	
67.	Schedule of London Stores	-	5	Following the limit for suspense register	
68.	Schedule of debits to stock	-	5	-	D.
69.	Stock account	-	5	-	D.
70.	Classified abstract of expenditure	-	5	-	D.
71.	Schedule of rents of land and buildings	-	-	Divisional record in the register form 49	
72.	Schedule of debits/credits to miscellaneous heads of accounts	-	5	-	D.
73.	Schedule of remittances	-	5	-	D.
74.	Schedule of deposits	-	-	Divisional record is in deposit register	
75.	Schedule of alternative from	-	-	Ditto	
76.	Monthly accounts	-	5	-	D.



77.	List of accounts submitted to audit	-	5	-	D.
78.	Divisional Officer's report of Scrutiny of accounts	-	5	-	
79.	Register of interest bearing securities	10	-	-	D.
80.	Accounts of interest bearing securities	After clearance of all items	-	The divisional record is in the register (form 58)	D.
81.	Indent for service postage stamps	-	3	-	D.&S.D.
82.	Register of endowment receipts	-	-	From under revision	D.
83.	Ledger account of endowment	5	-	After completion of the book	
84.	Annual certificates of balances	-	5	-	D.
85.	Register of measurement books. Part I for ordinary book	10	-	After completion of register	D.&S.D.
86.	Part II for standard measurement book	P	-	-	D.&S.D.
87.	List of monthly sub-divisional accounts	5	-	-	D.
88.	Detailed list of works abstracts	5	-	-	D.
89.	Register of miscellaneous recoveries	5	-	-	D.
90.	Register of destruction of records	P	-	-	D.&S.D.
91.	Confidential report on			Office copies are not to	

	<b>the work and conduct of divisional accountants</b>			<b>kept.</b>	
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