

## **ALTERATION MEMORANDUM:**

When the Treasury Officer notices a wrong classification after despatch of treasury accounts of a month to the AG in the same financial year, the Treasury officer should prepare an AM in Form No. TA IX and carryout the corrections in the accounts under preparation enclosing copies of the AM s with those accounts.

In respect of alterations effecting service head and debit head after close of the financial year the AM has to be approved by the AG only.

## **MISAPPROPRIATION OF MONEY RELATING TO EMPLOYEES – PROCEDURE FOR SECOND DRAWAL.**

In respect of the cases where the amounts relating to Employees were lost in transit or involved in Misappropriation , the fact shall be reported to the Head of the Department, & A.G., A.P., Hyderabad immediately for further action. The Government will issue permission for drawl of the amount from the following Head of Account to avoid suffering of the lost employees.

Deposits and Advances:

8550	Civil Advances
104	Other Advances
03	Other Advances

The above said amount shall be disbursed to the persons concerned and the entire amount shall be recovered from the persons responsible for the misappropriation and credited to the above Head of Account. (Memo. No.15455-B/257 A &L/ 76 F & P (FW A & L) Dept., Dt.19-3-76 and Cir.Memo.No.271-A/716/A&L/87 Fin. & Plg. Dt.27-1-87)

## **DISTRUCTION OF RECORDS AT THE TREASURIES AND SUB-TREASURIES**

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**Sl.No. Name of the Record/Register To be destroyed after**

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### **I. OFFICE RECORDS / REGISTERS**

1.	Inward Register	5 years
2.	Distribution Register	5 years
3.	Personal Register	5 years
4.	Running Note-files of personal registers	3 years
5.	Register of confidential papers	5 years
6.	Consolidated periodical register	5 years
7.	Periodical Register	5 years
8.	Call-book	3 years

9. Register of tappals despatched by post	3 years
10. Register of tappals by local delivery	3 years
11. Daily stamp account of service postage	3 years
12. Register of Telegrams	3 years
13. Fair Copy Register	3 years
14. Arrear lists	3 years
15. Security Register	10 years
16. Attendance Register	3 years
17. Casual leave Register	3 years
18. Record Issue Register	3 years
19. Catalogue of Books in the library	3 years
20. Register of books issued from the library	3 years
21. Furniture Register	3 years
22. Gazettes	3 years
23. Indents for forms	3 years
24. Stock Register of forms	3 years
25. Invoices and Advices relating to receipts and Despatch of forms	3 years
26. Indents for stationery articles	3 years
27. Stock register of stationery	3 years
28. Invoices and Advices relating to receipts and Despatch of stationery	3 years
29. Register showing hour etc., of handing over and taking back the sealed bag containing the key of the record room	1 year

## **II. TREASURY RECORDS / ACCOUNTS (TO BE DESTROYED)**

1. STOs Number Book	3 years
2. Pen carbon copy of the bank scroll	10 years
3. Reserve Bank deposit Register	3 years
4. Monthly bank statement(RBD)	10 years
5. Accountants Day Book	10 years
6. Daily classified lists TA VII	3 years
7. Postings registers, receipts and disbursements	3 years
8. Transfer slips	3 years
9. List of payments(LOPs)	10 years
10. Office copies of Main Treasury Account and Sub- Accounts sent to AG	10 years
11. Sub-Treasury Accounts	10 years
12. Register to watch the receipt of daily sheets	3 years
13. Daily sheets(TA VIII) received from the Sub-Treasuries	3 years
14. Register of vouchers not received alongwith daily sheets	3 years
15. Register of distribution of vouchers and challans	3 years
16. Subsidiary Register	10 years
17. Paid paper tokens and Form 101	3 years

## **III. CASH ACCOUNTS AND REGISTERS :**

1. Permanent advance register	3 years
2. Acknowledgement of permanent advance	3 years
3. Register of contingent charges(APFC Form 7)	3 years

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| 4. Paid sub-vouchers retained at the treasury  | 3 years  |
| 5. Register of undisbursed pay etc.,   | 3 years  |
| 6. Amanath balance register  | 3 years  |
| 7. Treasuries daily balance sheet(APTC Form 24)  | 3 years  |
| 8. Currency chest slips received from sub-treasuries, after the next subsequent verification of the balances in the currency chest | 3 years  |
| 9. Monthly verification statement of currency chest balances   | 1 year   |
| 10. Monthly cah balance report(APTC Form 1)  | 3 years  |
| 11. Shroff daily cash book   | 20 years |
| 12. Recipted challancs retained in the Dist.Treasury   | 3 years  |

**III. CIVIL DEPOSITS (TO BE RETAINED)**

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| 1. Register of receipts and repayments of deposits in respect of all civil deposits           | 10 years |
| 2. Weekly statements showing receipts and repayments of Civil Court Deposits                  | 3 years  |
| 3. Monthly extracts of registers of receipts and repayments of deposits received from the STO | 3 years  |
| 4. Quarterly outstanding lists received from the STO  | 1 year   |
| 5. Statement of lapsed deposits   | 3 years  |
| 6. Clearance register   | 3 years  |

**IV. ESTABLISHMENT (TO BE DESTROYED)**

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| 1. Register of Service books  | 5 years  |
| 2. Service books of Govt.servants who after are dismissed or whose probation have the Govt. servant's been terminated whichever   | 5 years or<br>decease  |
|   | is earlier.  |
| 3. Service books of Govt.servants whose services are terminated by resignation, date of resignation or discharged without fault or discharge or settlement of pension which is later. | 5 years from the<br>services are<br>terminated by<br>resignation,<br>date of resignation<br>or discharged<br>without fault<br>or discharge or<br>settlement of pension |
| 4. Service book of Govt.servant who died  | Till settlement of while in service family pension and payment of  |

pensionary benefits.

5. Pay bill register 35 years
6. Acquittance register of pay 35 years
7. Pay bills and acquittance rolls of Govt. Servants in last grade service 45 years
8. Establishment lists 3 years
9. Increments watch register 3 years
10. Register of periodical increments sanction 3 years
11. Certificate of Transfer of Charge (CTC) 3 years
12. Register of LPCs issued 3 years
13. Office copies of schedules of GPF, PLI and other Deductions 3 years
14. TA Bill register 3 years
15. Acquittance register of TA 3 years
16. Register of Temporary Establishment 3 years
17. Register of Tour advances, advance on Transfer and LTC recovery of all Amounts entered in it. 1 year after
18. Pension cases(including service books and Leave accounts attached to them) in which Invalid or compensation pensions have beenSanctioned. 25 years
19. Other pension cases(including the service books and leave accounts attached to them) after the retirement of the Govt.servant concerned or settlement of pension case 10 years
20. Stock register of saleable copies 3 years
21. Register of security bonds of Treasury officials 5 years
22. Personal files of retired and deceased public Servants 5 years after retirement and one year after death.

## **V GOVERNMENT SECURITIES :**

1. Register in form 16 to be retained in Treasury.

(TO BE DESTROYED)

1. Advices of enfacement 1 complete A/c year
2. Register in form No. 9 20 Years
3. Register in form No.14 (TA 35) 10 Years.
4. Cancellation of advises 1 Complete A/c year
5. Register of Interest warrants 10 years
6. Register of Securities tendered for renewal Consolidation of sub division 3 years

## **VI LOCAL FUNDS: (TO BE DESTROYED)**

1. Ledgers in form TA 22 10 Years
2. Subsidiary Register in From TA 11 10 years
3. Registers in Grants-in-Aid 3 years

- 4. Statements obtained from Bank for Reconciliation 3 years
- 5. Plus and Minus Memorandum of all LF deposits 10 years
- 6. Certificate of Acceptance of Balances obtained from the Administrators of Panchayat Boards 10 years

**VII CIVIL PENSIONS: (TO BE DESTROYED)**

- 1. Register of PPOs 20 years
- 2. Register of PPOs received for renewal from STOs 3 years
- 3. Old PPOs which are renewed 3 years
- 4. Register of Imprest Amount drawn 3 years

**VIII MILITARY PENSIONS: (TO BE RETAINED)**

- 1. Register of Military Pensions [ TS Register]
  - 2. Check Register
- (TO BE DESTROYED)
- 1. Descriptive Rolls:
    - A] In ordinary cases, 3 years after the Accounts to which they relate have been settled.
    - B] When a Pensioner has not drawn Pension for 3 consecutive years-5 years from the date of last payment.
    - C] When no claim to arrears is received from the heirs, after the Pensioner Death – 3 years from the date of death, Descriptive Rolls to be returned To the CDA there after.

**IX PERSONAL DEPOSITS: (TO BE DESTROYED)**

- 1. Personal deposits Accounts in form TA 22 10 years
- 2. Register of daily receipts and repayments of deposits – TA 24. 10 years
- 3. Plus and Minus Memos in form TA 45 10 years

**X RESERVE BANK REMITTANCES : TO BE DESTROYED)**

- 1. Indents for RBI remittances froms [APTC 87] 3 years
- 2. Stock Registers of RBI remittances Draft forms and other forms [Form RBR 22] 3 years

**XI SPECIAL REGISTERS: (TO BE RETAINED)**

- 1. SLO Register
- 2. Fly leaf Register
- 3. Register of Tour Advances drawn by 1 year after the Gazetted Officers date of recovery of the total amount Entered in the Register

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| 4. Register of Alteration Memorandae [A.M.]  | 10 years          |   |
| 5. Register of Retrenchment Orders   | 3 years           |   |
| 6. Register AG's authorisations  | 3 years           |   |
| 7. Register of AG's audit objections   | 3 years           |   |
| 8. Register of Pre-audit Slips [APTC form 69]                                      | 3 years           |   |
| 9. Register of Post-audit Slips  | 3 years           |   |
| 10. Register of Bills received for Pre-audit [APTC FORM 72 A]                      | 3 years           |   |
| 11. Register of intimation for passing of bills [APTC FORM 72 A]                   | 3 years           |   |
| 12. Register of Challans enfaced on bank.  | 3 years           |   |
| 13. Register of Payment Orders issued on the Bank                                  | 3 years           |   |
| 14. Register of Land cess adjustable to Local Bodies                               | 3 years           |   |
| 15. Register of Cheques issued in payment of Government dues [APTC FORM 14]        | 3 years           |   |
| 16. Weekly statements of central transaction in Non Banking Sub Treasuries [TA-XV] | 3 years           |   |
| 17. Seals Register   | 10 years          |   |
| 18. Safe custody Register [APTC 19]  | 3 years after all | the valuables entered in it or returned or in other registers |
| 19. Register of counterfoils of receipts issued to Departmental Officers           | 3 years           |   |
| 20. Register of Receipts and return of Departmental                                |                   | <b>Cash chests 3 years</b>                                    |
| 21. Register of Padlocks and Keys [APTC 26]  | 3 years           |   |
| 22. Register of RBI remittances boxes locks and keys                               | 3 years           |   |
| 23. Stock Register of Cheque Books and Pass Books                                  | 3 years           |   |
| 24. Register of Cash Orders  | 10 years          |   |

**XII STAMPS :** (TO BE DESTROYED)

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|---|----------|
| 1. Double Lock Register                                       | 3 years  |
| 2. Single lock Register                                       | 3 years  |
| 3. Sales Register   | 3 years  |
| 4. Indents to Nasik and IG Registration and Stamps, Hyderabad | 3 years  |
| 5. Invoice of Stamps  | 3 years  |
| 6. Sub Treasury indents consolidation register                | 3 years  |
| 7. District posting register of stamps                        | 3 years  |
| 8. Post Master's indents                                      | 3 years  |
| 9. Quarterly indents of Sub Treasuries as passed              | 3 years  |
| 10. Stamp Accounts received from Sub Treasuries               | 10 years |
| 11. Discount Statement  | 10 years |
| 12. Plus and Minus Memo of stamps                             | 10 years |
| 13. Half yearly Physical verification certification           | 3 years  |

