

Coord/Exp/Circular-Instruction/Vol.I/21-22/68
Government of India

Ministry of Finance
O/o the Pr. Chief Controller of Accounts
Central Board of Excise and Customs
A.G.C.R. Building (1st Floor)
New Delhi-110002

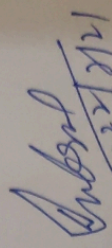
Dated: 22/07/2021

Circular

Subject: Correction Slip No. 20 & 21 Amendment in CAM revised 2nd Edition-2007 Vol-I & II.

Please find enclosed two OMs No. TA-2-01001/9/2021-TA-CGA/544 & TA-2-01001/9/2021-TA-II/548 dated 12/07/2021 received from Ministry of Finance, Department of Expenditure, O/o CGA, New Delhi on above cited subject for your information and necessary action.

This issues with the approval of Competent Authority.


(Lakshman Dubrowal)
Sr. Accounts Officer

Encl: As Above

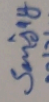
To:

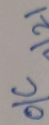
1. All Zonal Heads, O/o Pr.CCA, CBIC.
2. All PAOs of O/o Pr.CCA, CBIC.
3. Sr. AO, (Admin), CBIC

Copy for information:

4. PS to Pr.CCA(CBIC)
5. PS to CCA(DK) CBIC
6. PS to CCA(CM) CBIC
7. PA to DCA(IA) CBIC
8. IT Section(for uploading on website) ---


23/07/21


23/7/21


23/7/21

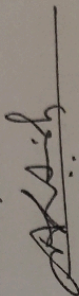
F. No. TA-2-01001/1/2021-TA-II/548
Government of India
Ministry of Finance
Department of Expenditure
Office of Controller General of Accounts

Mahalekha Niyantrak Bhawan
GPO Complex, E-Block,
INA, New Delhi-110023
Date: 12th July, 2021

Office Memorandum

Subject: - Correction slip to Para 17.16 of CAM regarding period of preservation of records

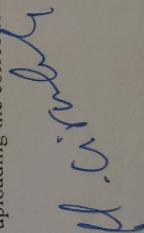
Please find enclosed the correction slip No. 21 dated 12-7-2021 relating to Para 17.16 (period of preservation of records) of Civil Accounts Manual for information and necessary action.

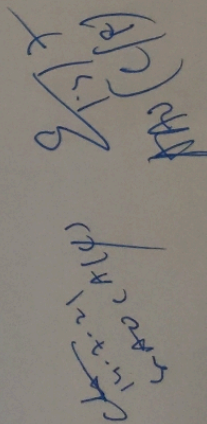


(Ashish Kumar Singh)
Dy. Controller General of Accounts

To,

1. All Pr. CCAs/ CCAs/ CAs of Ministries/ Departments
2. DG (A/cs.), O/o Comptroller & Auditor General of India, Bahadur Zafar Marg, New Delhi
3. CC (Pension), CPAO, DoE, MoF, Trikot-II, Bhikaji Cama Place, RK Puram, New Delhi
4. PAOs, Lok Sabha Secretariat/ Rajya Sabha Secretariat/ President Secretariat/Election Commission, Delhi
5. Director of Accounts, UTs Administration- Andaman & Nicobar Islands/ Dadra and Nagar Haveli and Daman & Diu/ Lakshadweep and Ladakh.
6. The AG(A&E), UT of Chandigarh Administration.
7. PAO (Audit), O/o AG (Audit), AGCR Building, IP Estate, New Delhi-2
8. All Sections in CGA Office.
9. Sr. A.O. (ITD), O/o CGA for uploading the correction slip on the website of CGA.





Subject: Amendment in Civil Accounts Manual Revised Second Edition -2007 Volume-I & II
(Reprinted in 2012)

Correction Slip No. 21

Dated: 12th July 2021

The Para 17.16 of Civil Accounts Manual has been substituted as follows:-

17.16 PERIOD OF PRESERVATION OF RECORDS IN ELECTRONIC OR PHYSICAL FORM MAINTAINED BY THE DEPARTMENTALIZED PAY AND ACCOUNTS OFFICES.

17.16.1 The table below indicates the retention period of various accounting records maintained by the Pay and Accounts Offices. Irrespective of the period of preservation so prescribed, these records shall be preserved till completion of audit (statutory and internal) for the relevant period and the settlement of the objections so raised. The accounts records relevant to Appropriation Accounts and Finance Accounts will be preserved for the periods specified against each or until these documents are presented to Parliament, whichever is later. The provisions of Appendix 9 to G.F.Rs, 2017 shall be applicable for the retention of records referred therein.

17.16.2 As far as possible, digitization of records/ documents in PAO may also be done on continuous basis and stored in a structured file. Before weeding out the vouchers relating to PF or Long term/Short term advances or refunds of revenue and schedules attached to pay bills voucher, it is to ensure that the entries are posted in the concerned ledger, Broadsheet or relevant Registers as the case may be, in manual or electronic format, and it is reconciled with the accounts. Before weeding out of the vouchers relating to final settlement of PF dues (Sl.No.7 and 8 below) and payment of provisional pension, CGEGIS, the same are recorded in the service book/e-service book.

17.16.3 Item-wise information about creation as well as clearance of items classified under deposit or suspense heads be maintained. Before weeding out of deposit or suspense vouchers, it is to be ensured the item is liquidated and shown in the register maintained for this purpose.

17.16.4 The standard Retention Periods for the document types provided for in the GFR and the CAM shall be adhered to in respect of e-records maintained in PFMS.

Note: Retention period indicated in Col. (c) is to be reckoned from the date of close of the financial year to which the voucher/register/record relates, unless otherwise specified.

SL. No. (a)	Nature of Record (b)	Retention Period (c)
	I-VOUCHERS	
1	Contingent Bills	2
2	Provident Fund vouchers other than final payment	2

SL. No. (a)	Nature of Record (b)	Retention Period (c)
3	Refund vouchers	2
4	Suspense vouchers	2
5	Pay Bills	2
6	TALTC Bills	2
7	Provident Fund vouchers through which final payments are made to persons other than subscribers:	
	(a) To minors	20
	(b) To other than minors not in accordance with declaration of subscribers	20
	(c) To other than minors in accordance with declaration of subscribers	6
8	Provident Fund vouchers of final payments other than those mentioned in 7(a) to (c)	6
9	Vouchers pertaining to non-refundable withdrawals from Provident Fund	2
10	House Building Advance vouchers	6
11	Medical Bills	2
12	Deposits payment vouchers other than personal deposits	6 years or till all deposits are reconciled and final.
13	Pension vouchers	3
14	Vouchers relating to Government employees Insurance Schemes (Vouchers of payment from Savings Fund, Insurance Fund or of Insurance cover)	6
15	D.C.R.G. vouchers	6
16	Commuted value of pension paid by the PAO	6
	II-OTHER RECORDS	
1	Bill Diary	2
2	Register of files/Vouchers/registers	
	(a) transferred to Departmental Recording Wing (i.e., Old record room of the Department Office)	25
	(b) transferred to National Archives	Permanent
3	File Index Register	10
4	Register of valuables	5 years or till all outstanding items are cleared.
5	Expenditure Control Register (now Bill Passing cum E.C.R.)	1 year or till the Appropriation Accounts are discussed by the P. A. C. of Parliament, whichever is later.
6	Register of final post-check of pre-checked bills	1
7	Inward Claims Register and supporting documents received with Inward Claims	2 years or till the settlement of all items in corresponding Broadsheet and of audit for the relevant period and settlement of audit objections, whichever is later.
8	Outward Claims Register	

Sl. No. (a)	Nature of Record (b)	Retention Period (c)
9	Schedule of Debits/Credits	-do- 3 years or till the Appropriation Accounts are discussed by the P. A. C. of Parliament, whichever is later.
10	T.E. Register	1
11	Appropriation Audit Register	1
12	Summary of Transfer Entries	2
13	Office copies of J.Es.	1
14	Ledger and Trial Balance	3
15	(i) Bank Scrolls with paid cheques/challans (ii) Pension payment scrolls received from various public sector banks	2 2
16	Counterfoils of cheque books	2
17	Paid cheques	2
18	Review of Balances and papers connected therewith	2 (However, records/ reports in terms of Para 17.13 may be preserved on permanent basis).
19	Scheduled of Deposits (including any subsidiary accounts) for the month of March in which any item(s) has(have) credited to Govt. as lapsed deposits	25
20	Misc. correspondence regarding inter-Government and Reserve Bank adjustments	2
21	List of payments to be furnished by the D.D.Os.	2
22	Account of receipts to be furnished by the D.D.Os.	2
23	Bank reconciliation statement	1
24	Register of R.B.D. H.Qrs./P.S.B. Suspense	3 years or till all outstanding are settled.
25	Compilation Book (Daily Posting Register)	2
26	Departmental Classified Abstract	1
27	P.W. Classified Abstracts	1
28	Departmental Consolidated Abstract	1 (The information may be maintained in e-format for reasonable period viz. 5 years for the purpose of reconciliation of old outstanding items)
29	Office copies of Monthly Accounts prepared by PAOs/Pr.A.Os. for submission to Pr.A.Os./C.G.A.	One year or till the annual accounts have been prepared, whichever is later.
30	Monthly account rendered by P.A.Os.	-do-
30A.	Monthly accounts of Public Works Disbursing officers with supporting schedules (except the schedules of Deposits), Schedules docketts, lists of payments and vouchers for payments other than those for land acquisition.	10 complete accounts years

SL. No. (a)	Nature of Record (b)	Retention Period (c)
30B.	Schedule of Deposits (including any subsidiary account) for the month of March & Supplementary)	25 complete Accounts year
30C.	Vouchers for payment on account of acquisition of land	Permanent Record
31	Broadsheet of PAO Suspense (Receipts and Payments)	3 (The e-format of the record may be maintained as permanent record)
32	Register of Govt. servants lent on Foreign Service	10 years subject to condition that necessary information regarding recovery of contributions is recorded in Service Book.
33	Stock Register of Cheque Books	2
34	Account of Cheque Forms	2
35	Office copies of information to bank regarding the cheque (Forms) brought to use	2
36	Register of requisition of Bank Drafts	1
37	Office copies of letter forwarding cheque/Bank Draft	1
38	PAO's check register of outstanding pre-check cheques	5
39	Register of Cheques drawn	5 years or upto settlement of audit paras corresponding to register of cheque drawn whichever is earlier
40	Register of Cheques delivered	-do-
41	Establishment check register	2
42	Fly Leaf of Payment Register	2
43	Register of Special Charges	2 years subject to the condition that all sanctions still current are noted in new Register with progressive exp. Under proper attestation.
44	Register of Periodical Charges	-do-
45	Register of Grants-in-aid & Scholarships	3 years after all the utilization certificates have been received.
46	Objection Book	3 years subject to the condition that all outstanding items are transferred to next OB with full details.
47	Abstract of Objections	-do-
48	Office copy of letter forwarding Schedules of receipts /disbursements for adjustment in books of other accounting units.	1
49	Office copy of letter sending cheque/Bank Drafts in settlement of accounts (inward)	1

SL. No. (a)	Nature of Record (b)	Retention Period (c)
50	Register of Broadsheet of Advances for HB/MC/and Interest thereon.	2 years after recoveries have been fully effected and reconciliation with ledger figures effected.
51	Register of Sanctions to Contracts	3
52	Advices to the R.B.I. (CAS) Nagpur by the Principal Accounts Offices and Clearance memos from CAS Nagpur	5
53	Assignment/Letter of Credit in favour of cheque drawing DDOs and correspondence relating thereto	2
54	Monthly branch bank statements and correspondence thereon.	3
55	Monthly put-through statements-Reconciliation memoranda and correspondence thereon.	5
56	Ledger/Broadsheet of DDS&R heads	Permanent
57	Broadsheets/Registers maintained for reconciling differences between Central Government balance as shown in the books of R.B.I. and as worked out in accounts (including P.S.B. Suspense, Reserve Bank Suspense and Reserve Bank Deposits)	5 years subject to the condition that the reconciliation with banks is completed.
58	Reserve Bank Statement of monthly transactions for the Department/Ministry	3
59	IRLA Ledger	10 years from the date of final settlement of accounts of the officers concerned after retirement etc. from Government Service.
60	File containing report and authorisation (including Form 7 of C.C.S. Pension Rules) for all types of pensions Viz.; Superannuation, invalid, family pension etc.	35 years from the date of retirement/death or after the last installment of family pension has been paid, whichever is later.
61	Register of P.P.Os. maintained in the office of the P&AO issuing the P.P.O.	35 years from the date of last entry made in the register.
62	Register of P.P.Os. maintained in the Principal Accounts Office in which P.P.Os./authorities routed through that office for being countersigned by the authorised officer and embossed with his special seal before being sent to the concerned Accounts Officer for arranging payment, are noted.	10 years from the date of last entry made in the register.
63	Files relating to Commutation of pension if the same is not dealt with in the file referred to at (1) above.	35 years from the date on which commutation becomes final
64	Final withdrawal Register	6 subject to verification of all entries in the respective ledgers and Broadsheets
65	Register of Temporary withdrawals	2

SL. No.	Nature of Record (b)	Retention Period (c)
(a)		
66	Register of Policies assigned to the President	35
67	Index Register of Provident Fund	35
68	Provident Fund Ledgers & Registers and P.F. Extracts supplied by Accountants General at the time of departmentalization of accounts in support of transferred G.P. Fund balances	35
69	Provident Fund Broadsheet.	2 Years after reconciliation is effected with Ledger and all outstanding unposted items alongwith the debits appearing in the Broad Sheets have been duly carried forward to the subsequent year's Broad Sheet.
70	G.P. Fund Schedules	3 years subject to non-existence of unposted items for the period of the schedules and completion of agreement of Broad Sheet with Ledger for that period.
71	Statement of Central Transactions	25
72	Files containing correspondence regarding S.C.T.	6
73	Files containing Union Govt. Finance Accounts and related correspondence	6
74	Printed Union Government Finance Accounts	Permanent (two copies)
75	Files containing Appropriation Accounts and related correspondence.	10
76	Printed Union Government Appropriation Accounts (Civil)	Permanent (two copies)
77	Printed Demand for Grants	5
78	Files containing P.F. Final payment cases	Preservation should be five years from the date of last authorisation.
79	Files containing correspondence regarding Provident Fund allotment of GPF numbers, Transfer in and out of GPF balances etc.	5
80	Printed reports of C.&A.G. of India	One year after the settlement of all the audit observations reported therein.
81	Files containing correspondence regarding creation of new accounting offices, re-organisation or winding up of offices, banking arrangements and transfer of records to other offices.	Permanent (maintain in digital form)
	III-Other PFMS Data (From Appendix 3 of Data Retention, Archiving, Backup and Destruction Policy 2020 of PFMS)	
82	e- Asset Register	Permanent

SL. No. (a)	Nature of Record (b)	Retention Period (c)
83	Master Data • Beneficiary Data • Agency Data • Bank Data • Contoller • PAO • DDO/CDDO • Program Division • IFD • Scheme • Vendor • Employee • Head of Budget Accounts (COA) • Scheme COA	Always should be maintained in active records and Inactive data should move to archival along with transactional data
84	Ack/Nack Responses	3 months post completion of reconciliation (Files till clear status is achieved)
85	Debit/Credit Status	3 Months post completion of reconciliation (not required once e-Scroll is received or reconciliation is confirmed. e-Scroll file required till CM received and reconciled.
86	Sanctions	3 Years post the final release (to be archived after sanction is consumed)
87	Releases	3 Years post the final release
88	NTRP Transactions	5 Years post the Financial Year in which receipts were recorded
89	DBT Transactions	3 Years post the Financial Year in which transactions were recorded
90	Suspense Transactions	3 Months post completion of reconciliation or till settling of audit paras corresponding to suspense transactions whichever is later
91	Budget Data	3 years

SL. No. (a)	Nature of Record (b)	Retention Period (c)
92	User Access Data	6 months post the user is deleted from the system or as per audit requirements
93	Audit Data	2 years post completion of Audit or settlement of the objection(s) so raised, if any, whichever is later.
94	CGA Annual Accounts	Permanent
95	EIS (Service Records)	As per GFR
96	Direct Taxes Indirect Taxes GST	Data is shared between PFMS & CBDT/CBIC/GSTN; files to be maintained in active mode as per mutual agreement.
97	e-Files/records may be digitized any one of their category*: (1)Category-I (e-Files/records to be preserved permanently on which are of historical importance) (2)Category -II (e-Files/records of secondary importance and have a reference value for a limited period) *From 'Categorisation of Records' of Record Retention Schedule of D/o Administrative Reforms & Public Grievances	10 years, it will be kept in the department's server and thereafter transferred to the server of the National Archives of India. In exceptional cases, if the record is required to be retained beyond 10 years it will be upgraded to Category-I

Authority: CGA's (TA-II Section) File No. TA-2-01001/1/2021-TA-II (Computer No. 5752).

This issues with the approval of CGA.

Neelakantan R.
(Neelakantan R.)

Sr. Accounts Officer (TA-II)
12/1/2021

Dated, 12th July 2021.

Subject: Amendment in Civil Accounts Manual Revised Second Edition -2007 Volume-I & II (Reprinted in 2012)

Correction Slip No. 20

(i) Insert the following new sub-para 1.4.7 under para 1.4: Detailed procedure in regard to banking arrangements for PAOs:

1.4.7 PAOs of civil Ministries/Departments have to open two e-FPB accounts in RBI i.e one for collection of revenue under Non Tax Receipts Portal (NTRP) and one for arranging e-payments through Inter Accountal Adjustment Advice (IAAA). PAOs operate IAAA where RBI would make e-payments for amounts exceeding Rs.100 crore, directly to PSUs/Other Parties etc. PAOs need to send the request for account opening to the Regional Director, RBI, Mumbai. (Authority: S-11012/1(12)/HLM/2012/RBD/1414-1460 dated 22.8.2016)

(ii) Substitute the heading of the existing para "1.5: Categories of cheque and their use" with 1.5 MODE OF PAYMENT THROUGH ISSUE OF PAYMENT ADVICES AND CHEQUES"

(iii) Insert the following new paras 1.5.1 and 1.5.2.

1.5.1. PAYMENT ADVICES: The term 'Payment advice' as defined in Rule 2 of the R&P Rules, 1983 means the instructions issued to the bank for direct credit by electronic transfer of the specified amount to the specified bank account of the payee. The payment advice other than electronically signed advices shall be accompanied by a cheque for an equal amount drawn in favour of the relevant accredited bank.

1.5.2 While passing bills for payment, the following points relating to payment advice will be observed:

- All payments to private parties such as suppliers, contractors, grantee, loanee institutions etc. above Rs.5000 (The monetary limit of Rs.5000 is applicable w.e.f. 5.12.2016) may be made by payment advices for direct credit by electronic transfer to the specified bank account of the payee in accordance with the amendment of R&P Rules, 1983. (Authority: F.NO.3(2)(1)/2016/R&P Rules/Amendment/649 dated 5.12.2016).
- All payments towards settlement of retirement/terminal benefits such as gratuity, commuted value of pension, encashment of leave salary, CGEGIS, withdrawals from General Provident Fund etc. shall be paid by direct credit to the bank accounts of the beneficiaries.
- All payments to Government servants, including salary payments, shall be made by electronically signed payment advices for direct credit to their bank accounts, subject to

co

H. Girish 15/7

availability of banking facilities: provided that a one-time relaxation may be granted for payments by other recognized modes in cases of hardship where the reasons are duly approved by the Head of Department and Finance Adviser. (Authority: OM No.3(2)(1)/2016/TA/R&P Rules/Amendment /443 dated 12.5.2017)

- iv. Payment of immediate relief in terms of Rule 79 and 80 of Compendium of Rules on Advances to Government Servants, 2005 to the family member of the government servant who dies in service, is not covered under (i) above. In this case, DDO shall draw and disburse eligible amount of immediate relief in cash either from Imprest or by drawing money from the Bank. DDO should ensure adjustment of this advance against the arrears of pay and allowances, leave salary, Death Gratuity, balance of GPF/CPF or any other payment due in respect of the deceased government servant.
- v. When payment is desired by different modes of payments ie. Payment advice/cheque/ Demand draft/Postal Order/Money Order/ Cash etc., separate bills shall be prepared by the DDOs and the following shall be clearly indicated on the top of the bills: "Payments by (*)".

(* payment advice or cheque or DD or Postal Order or Money Order or cash)'.
(iv) Re-number the existing para 1.5 categories of cheques and their use as 1.5.3.

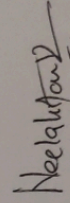
(v) Delete the existing sub-para 1.5.1.1 and 1.5.1.2 as these are no more relevant. Also re-number the existing sub-para 1.5.1.3 to 1.5.1.5 as 1.5.3.1.1 to 1.5.3.1.3 respectively.

(vi) Re-number the existing Paras 1.5.2 and 1.5.3 as 1.5.3.2 and 1.5.3.3 respectively.

(vii) Add the following in continuation of the existing 'Para 1.11: Register of valuables'.

Rule 49 of GFR, 2017 emphasizes migration to e-receipts to ensure customer convenience and immediate credit of receipts to the Government account. Non Tax Revenue Portal (NTRP) www.bharatkosh.gov.in has been made operational for facilitating online receipts from various stakeholders through concerned Government Ministries/Departments. In case of remittance of revenue through NEFT/RTGS, the amount shall be credited in the e-FPB receipt account of PAO specifically opened for this purpose in RBI. (Authority: S-11012/1(12)/HLM/2012/RBD/1281-1337 dated 22.8.2016).

This issues with the approval of Controller of General of Accounts.


(Neelakantan R.)
Sr. Accounts Officer (TA-II)
12/8/2016

To

1. All Pr. CCAs/ CCAs/ CAs of Ministries/ Departments.
2. DG (A/c), O/o Comptroller & Auditor General of India, Bahadur Zafar Marg, N. Delhi.
3. CC (Pension), CPAO, DoE, MoF, Trikot-II, Bhikaji Cama Place, RK Puram, N. Delhi.
4. PAOs, Lok Sabha Secretariat/ Rajya Sabha Secretariat/ President Secretariat/Election Commission, Delhi
5. Director of Accounts, UTs Administration- A&N Islands/ Dadra & Nagar Haveli and Daman & Diu/ Lakshadweep and Ladakh.
6. The AG(A&E), UT of Chandigarh Administration.
7. PAO (Audit), O/o AG (Audit), AGCR Building, IP Estate, New Delhi-2
8. Sr. A.O. (ITD), O/o CGA for uploading the correction slip on the website of CGA.