

Compendium on Office Procedure Preface

With the creation of many new Central Excise Commissionerates the need has been felt for copies of the Office Procedure Manual which was last printed in the 70's. An attempt has been made to re-draft the most important portions of the earlier manual so that the office procedure in Central Excise can be standardized.

Any suggestions for improvement will be gratefully accepted.

<u>Compendium on Maintenance of records in Central Excise</u>		
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The proper maintenance of Records, files and registers have not been given the proper importance recently. Unless records are properly maintained it is not possible to find a file or a given paper immediately. Important documents received and instructions are lost sight of, resulting in lack of follow up action. Misplacing of important files also results in loss of revenue. It is therefore essential that proper records be maintained by the Range and Division. Unfortunately, the Office Procedure Manual is not available to most formations and the instructions have therefore not been followed.

1. Receipt, disposal and dispatch of dak

1.1 On receipt of dak, the diarist will first ensure that the same has been properly addressed. He will then rubber stamp the dak with the date and office designation. In cases where the dak is brought by hand, the office copy should be stamped as received and signed by the diarist. He/she must be especially careful when accepting refund claims since interest is leviable on the department after the of three months after the receipt. In the Division, all the dak must then be entered in the concerned register and sent to the AC for signature and marking to the dealing officer. In the range, the dak is to be put up to the Range Superintendent for similar action and handing over to the sector officer.

The AC/Range Superintendent must keep his own diary of important receipts including Special Watch, dak requiring prompt action for disposal on a specified date etc. The dak in the case of the division must then be returned to the diarist who is responsible to hand over the same to the concerned dealing hand after getting his or her signature in the receipt diary register. He may at this time, or on receipt of the dak give each letter a running serial number starting from 1st Jan., of every year.

DAK REGISTER (as laid down in Paragraph 9(6) of Central Secretariat Manual of Office Procedure.)

Date-----

S.No.	Particulars of Number	Dak received Date	From whom received	To whom sent/brief subject	Remarks(Signature of officer)
1	2	3	4	5	6

1.2 The dealing hand will maintain a desk diary in the form given below:

DESK DIARY

(Paragraph 12(1) of Swamy's Office Procedure Manual)(Page 108).

S.No.	Number and date of receipt		From Whom	Brief subject
i	Number	Date	iv	v
To whom marked	File No.	Replied to In Hindi	No reply was necessary	Remarks
vi	vii	viii	x	xi
		In English		
		ix		

Dealing hands who receive the dak must sign for the same; attach them to the appropriate file; and initiate action on the receipt. If the dealing hand feels that they are not concerned with the particular receipt, they should bring the same to the attention of the allocating officer, for transfer to the proper desk.

The Head of Office should try to dispose of as many letters received at dak stage as possible, by dictating letters or by giving orders for their final disposal On-the-receipt-itself.

1.3 Dispatch of outgoing letters

The dispatcher is responsible for the dispatch of all letters, telegrams, etc., sent out of the office. All fair copies of letters are to be sent to the dispatcher as soon as they are signed. Before dispatching, he must see that the corrections, if any, made by the officer in the fair copies are carried out in the other copies, that the dispatch serial number is recorded on the fair as well as office copy of the communication, and that all the enclosures are correctly attached to the original, the number and nature of the documents enclosed being prominently indicated thereon.

In respect of letters to be delivered by hand, the dispatcher should satisfy himself that they have been duly delivered and that a receipt has been obtained. The local peon book should be used when it is desired to send

letters, files or other papers for delivery by special messenger. All peon books should be numbered and this number noted on the issue register against each dispatch.

All papers sent out of the office should be entered in the "outward correspondence register" in the following format.

Dispatch Register for Post Communications (Appendix 16 of OPM of Central Edition)

Secretariat 11th

Sl. No	Number of Communication/ file no.	Addressee	value of Stamps
1.	2.	3.	4.

The date must be written prominently in red ink at the commencement of the entries for each day. The serial number in col. 1 should run consecutively for the whole calendar year. All communications issued to one addressee should be entered consecutively with the relevant file numbers. After casting the total of the value of stamps used at the close of the entries for each day, the dispatch clerk should put his signature in the register. A separate register should be maintained for Hindi and English dispatches.

All letters intended for one addressee and dispatched on the same day should be placed in a single cover as far possible. This reduces work for the dispatching clerk, and leads to economy in the expenditure of postage stamps and stationery.

All letters issued from the office will bear the number of the file to which they relate. Dealing clerks are responsible for inserting the correct number on the draft put up by them for approval.

When the fair copies have been dispatched, the dispatcher should write on the office copy 'Issued' or "issued with enclosures" as the case may be and initial the entries with date. The office copy should be placed on the relevant file. The file(s) should then be returned to the dealing clerk(s).

2.1 Each Divisional office is expected to maintain a single file opening register. The list of subject's indices for offices in Central Excise is at Appendix I. The register should have separate pages for file subject number and a separate pages for each file subject number and a separate page for all registers as follows:

Record of files and registers maintained in office of-----
Commissionerate/Division/Range etc.

File Heading Number: eg "V"
Index number of the file(s).... (eg V (30))

Sl. No.	Subject of file/register	Date of opening of file/register	Date of closing of file/register	Date of recording of file with classification	Date of destruction	Remarks
1	2	3	4	5	6	7

File and registers should be entered in separate sections (Source Board's F. No. 28(b) Admn V/53 dated 17.1.53 or 12.10.53)

All fresh requests must be placed in new files with correct file numbers. The supervisory officer must periodically examine the register to ensure that no files have lost sight of and files where the action is complete should be recorded.

Finally, if a file becomes too bulky and if a portion of it is to be removed for separate action the file and be numbered Part I, II, and III etc. The front of the file should indicate how many have been issued. Similarly, earlier files and later files should indicate on the front.

2.2 File System

The flat file system should be followed. Each file consists of two parts, one for correspondence and the other for nothing. All communications and enclosures should be filed chronologically in the exact order of their arising. All previous files should be mentioned in the file over, as also any later connected.

The arrangement of a file is as follows (from the top downwards)

- (1) Note sheet
- (2) Draft or drafts for approval.
- (3) Correspondence including the fresh receipts which should be tagged in the proper place i.e. above the earlier correspondence on the file.
- (4) Previous unrecorded paper.
- (5) Recorded files needed for reference arranged in chronological order, the latest being on top.
- (6) Other routine papers arranged in chronological order.
- (7) When books are sent with a file, they should be placed on top of the bundle or file and not between papers.

In the field offices, all papers are placed inside the file cover and tagged. All Note Sheets are placed on the inside front cover starting from the top with additional papers placed closer to the office and address prominently written as follows :

Name of the office:

Address

File Number

Subject: _____

Papers under consideration (PUC) pages nos. _____ to _____. Paged in the notes side are numbered in Roman Numerals in the centre top line. Each Note sheet should have the file number on the top right side.

The file number is to be given on each note page on the outer edge. If a new sheet is used with a new sentence, the following should be written: "- from pre-page". The note can continue on the next line. When putting up a note to a senior officer, it should never be completed at the bottom of the page. There must be space for the officer's comments and significance on the same sheet.

P.U.C. means "Papers under construction" and applies only to the first correspondence received. F.R. means "Fresh Receipt". The page numbers on the correspondence side should be indicated. Wide margins must be kept on the left side of the sheet to enable officers to make notes in the margin. The margin can be used to refer to a page number in the correspondence side also.

The correspondence side is numbered with normal numbers and letters are attached to the inside bottom of file cover with Fresh receipts being placed to the centre.

All correspondence is placed on the back cover and new receipts, as received, are placed on top. They should be numbered in normal numerals with each communication after the PUC marked FR-1, FR-2 etc. It is essential to number the correspondence, drafts etc. should be kept in a separate file attached to the main file.

When a letter is referred to in the note sheet or in a draft, the correct F.R. number and, page number must be indicated in the margin in pencil.

All pins should be pointing right to left with the tip hidden in the papers so that no one suffers a pin prick. The face of the file cover should have name of the office, address, subject, previous and subsequent file numbers and File number on top right hand corner.

2.3 Disposal of Papers in file

All papers received can be disposed off in one of the following ways:

-reference- i.e. a temporary disposal when action still continues because further information is required:

-"lie over" i.e. when action cannot be taken because another communication is awaiting disposal of a further communication is promised but not received. This is similar to "call book". A reminder diary of such matters other than call book should be kept and periodically verified.

Form of reminder diary
 Dates files Number due for reminders or
 other action

Month

1
 2
 3
 4

Except in urgent matters reminders can be issued after 15 days of the original communications to officers. In other cases after 3 weeks.

- Final disposal i.e. when all action has been completed.

When a file is closed, the date is recorded on the file opening register.

2.4 Duties of Record Keeper

1. When a file is recorded, entry should be made in the file register and charge register.
2. Every officer dealing with records should have a separate file for recording files. This will be a permanent current file for the officer.
3. When recorded records are sent to the record room, a list in triplicate should be prepared. Triplicate will be the office copy on the file. The list should have following columns:
 1. Sl. No.
 2. File No.
 3. Subject
 4. Date of recording and classification
 5. Remarks
4. The record keeper should receive the records, verify with list, acknowledge receipt on the duplicate list, and sign in token of receipt indicating his name, designation and date.

5. On receipt of the duplicate copy of the list of files, officer who had sent the list to Record Keeper may replace the triplicate copy of the list with acknowledged duplicate copy on his Record file.
6. The record keeper should store files according to their classification.
7. Record of each classification will be bundled in appropriate sizes, neatly tied in cloth. Different colored plain cloth for each classification of the file should be used.
8. On top of the bundle, list of files in the bundle may be pasted and pinned to the bundle.
9. In the record register (Appendix III) details of each file will be entered and the place where the file is kept will be indicated so that tracing a file or a register will not be difficult.
10. The record keeper will assign number to racks and for each bundle space on the racks.
11. If any recorded file is required, the officer requiring the file should send a written requisition in form Appendix VI. Only then record will be sent.
12. If the record is not available, the requisition form will be returned by the record keeper with endorsement to that effect.
13. The record keeper will assign a serial number to every requisition slip when record is handed over and file it in requisition site when record is handed over and file it in requisition slip file. He shall obtain acknowledgement for receipt of record on the requisition slip itself from the person who receives the record with his name, designation and date.
14. He shall indicate the date of handing over the record on the register against the entry in the relevant column.
15. He shall also make an endorsement on the list of records placed on the bundle containing the record.
16. When a recorded record taken out from the record room is to be sent back, it should be sent back with the return slip for in Appendix VII in duplicate by the officer sending the file back.
17. The record keeper should file the return slip also on the file containing requisition slip.

18. The Record Keeper will return the original copy of the return slip to the officer who returns the file for his record with dated acknowledgement.

2.5 Destruction of Files

The length of retention of a file is to be seen in Appendix I. The length of retention of other records is in Appendix-II. When the action on the file is complete, it should be recorded by the dealing hand in consultation with the supervising officer classifying the period of retention as in Appendix A when the period of retention is over the files should be destroyed.

The files which are to be destroyed are to be listed with file number and subject in triplicate. The orders of Head of Office are to be obtained on the sheet. A reference to the line in the file opening register is to be made. The file opening registers should show the destruction of the file. One copy of the list is to be kept with the record keeper. All govt. files should be destroyed and under no circumstances should they be sold as 'raddi'.

3.1 File numbering system:

File numbers must be read as follows:-

First: index number in Roman numerals (please see appendix (A) eg VI

Then the subject number in round brackets (as per appendix A.) followed by slash for example IV (5)/

Further the serial number in the file opening number followed by a slash-eg VI (10) RIV/1/ (referring to the first file in the subject in the file opening register)

Finally the last two numbers of the year i.e. 99 or 00. Hence a typical file number in Chief Commissioner, Delhi's office would read IV(5)11/58/99 meaning the 58th file in 1999 out of subject of Central Excise Bonds opened in Chief Commissioner, Delhi's office.

4.1 Arrear Reports:

On the last day of the week, each dealing clerk or officer will prepare from his desk diary register an arrears report for his responsibility in the following form and submit it to the supt. (T) or supervisor who, after checking correctness should submit it to the H.O.O. for orders. In a range this should be submitted directly to the supt. Rabge.

Arrears Report

1. Number of receipts ending at the beginning of the week.
2. Number of receipts received during the week
3. Total
4. Number of receipts disposed off during the week.
5. Number of receipts pending with file number
 - i) For less than a week
 - ii) For more than a week

If possible an list of the pending cases can be shown to the Head of office also.

In addition to the arrears report prepared by each dealing officer as above, the receipt clerk or steno in the division will prepare an arrear report of all special watch, immediate letters etc. and after checking the details of disposal with the concerned section it to the HOO. This arrears report will be in the same proforma as above. In such cases 'Disposal' means "final disposal", not temporary reply

4.2 Special Watch Register

At dak stage, certain receipts like Parliament questions, references from the PAC, Board etc are marked by the HOO as "Special Watch", Also some letters received from Commissionerate or AC to subordinate formations are also marked "Special Watch". These are to be entered in a Special Register maintained for the purpose. The format is as follows:

Special Watch Register

1. Sl No. and date of receipts
2. Subject matter of communication with origination office file marked.
- 3 The officer to whom it is marked.
4. The file number in the office i which it is placed.
5. The date of final disposal.

The register should be put up to the HOO daily for ensuring that there is no delay.

5. Maintenance

- 5.1 All machinery maintained by the office should be kept under annual maintenance contract on competitive rates. Each machine should have a card showing the maintenance done and the machines should be serviced regularly.
- 5.2 A Dead Stock Register for moveable Govt. property such as furniture and fittings, tents, machines and instruments, clocks, safe, boxes etc. must be maintained in the standard form No. S150(Paragraph 100 of Departmental Office Procedure Manual) Once a year, all the items in the dead stock register should be verified by a Gazette officer and signed as having been checked.. Any item which has become unusable may be sold in auction. Repairs of furniture should be done at least once a year, and broken chairs, etc. should not be kept in passage ways. Recaneing of furniture should be done by visually handicapped persons wherever possible.
- 5.3 A space is granted when applying for office, for the purpose of record keeping. This amounts to 25% of the total carpet area. This space should not be used for any other purpose. A record keeper should be appointed. All sections must ensure that all files where no action is pending (other than call book cases and court matters) should be sent to the record room. The record keeper is responsible to ensure that files which are ripe for disposal/destruction are put up at monthly intervals to the Head of Office. The month of May-June is usually fixed for a special drive to weed out and destroy files and records whose period of retention is over, or where action is completed. The record room should be kept clean and free of anything other than old files, registers and manuals. Adequate precautions against fire and pests should be taken.
- 5.4 A register of perishable stores such as dusters, broom, phenyl, water buckets, waste paper basket etc. should be maintained by the division only in the following form:

Register of Perishable Stores (from Departmental OPM)

Date of purchase of receipt	From whom received (or purchased locally)	Voucher No. and Date	No./qty. purchased	Total cost	Date of issue	No./qty. issued	To whom issued
1	2	3	4	5	6	7	8
Signature of the person to whom issued	Balance	Signature of issuing Officer	Letter No. and date of write off and name of authority ordering write off	Reasons of Write off	Remarks		
9	10	11	12	13	14		

6. Document Management

- 6.1 Maintenance of departmental manuals and upgrading of these is very essential. This should be checked by all officers when conducting inspection. A guard file should be maintained of all instructions, circulars, public notices standing orders, trade notices etc. received. It is the responsibility of the Head of Office to ensure that any instructions or other publications not received are obtained by correspondence with the issuing authority. He is also responsible to ensure that the lower formations i.e. range and sector offices obtain sufficient copies of these documents. The guard file should contain each document pasted in, so as to make it impossible to remove the instructions. If copies are required, they should be photocopied and under no circumstances should the guard file be taken out of the office. A guard file should also be kept of all adjudication orders issued by the AC division/Commissioner so that a contradictory decisions are not taken. It also helps with drafting subsequent orders.

6.2 All books purchased by the office for official use like ELT, ECR, RLT etc, should be entered into a special dead stock register (Central Accession Register) and account kept of the person to whom they have been issued. Before allowing an officer to be relieved, the HOO should ensure that all books/ manuals borrowed have been returned.

When the book/manual /other publication is received or purchased, the dealing clerk should enter it into the Central Accession Register. On entry the book should be rubber stamped prominently on several pages with the name and address of the Central Excise Office. It must be given a running serial number which is taken from the Central Accession register (modified dead stock register). This register should indicate the cost of the book so that if it is subsequently misplaced the officer concerned may be asked to pay the amount. The register should also show in whose name the book is issued. Any person wishing to take the book from the custody of the dealing clerk should sign for the same and ensure that the signature is deleted when the book is returned.

The dealing clerk should hand over the register and all the books shown as lying with him when he hands over charge. The departmental publications in particular are very difficult to obtain and quite often the officer removes the publications on transfer or retirement. This should be strictly avoided. If an officer wishes to keep his own personal copy of a departmental publication he should be allowed to take a photocopy of the same.

6.3 The original documents of Bonds and bank guarantees should be kept in the safe at the division by the cashier. Photo copies of the original documents can be placed in the file for action by the various officers. The cashier should keep a register giving the bonds and bank guarantees kept by them and these should be taken over and signed for by the relieving officer.

7 Registers

7.1 A complete record of the registers in use in division and range office should be maintained in the form as laid down F.No.28(6)-AD V/52, dt. 17.1.1953 and reproduced in paragraph 102 of the Departmental Office Procedure Manual. The format is as follows;

Record of files and registers maintained in**office.....Commissionerate**

Range Division

Serial No.	Subject. of File/Register	Date of opening of File/Register	Date of closing of File/Register.	Date of recording of File with classification	Remarks
1	2	3	4	5	6

7.2 The period of maintenance of the various registers is given in appendix A(1). Every register should be opened only after making an entry in the file register/register of registers. Procedure for opening, closing, recording and destruction of register should be same as for the files. In place of the column for the file number in the file register, the register's name should be written in the register. On the cover of the register, the following details should always be mentioned.

(a) Name of the register in file register.

(b) (b) Sl. No. of the register in file register.

(c) Authority/instruction requiring maintenance of register (If no authority available, can be left blank.)

(d) Date of opening the register.

(e) Date of closing register

(f) Period of retention.

All pages should be serially numbered in a register and a certificate certifying that the register contains that many pages, as serially numbered therein, should be incorporated on the first page. The Certificate should be signed by the immediate superior of the officer who opens the register with his name and designation below. No page should be removed from a register and no two pages should be pasted to each other. If any mistake has been made, the page can be cancelled by drawing two lines across. Every register should be seen once a month by the supervisory officer. As far as possible, on every register, an abstract of performance also should be put up once in a month. The supervisory officer should pass remarks, if any, on the register when the abstract is reviewed by him.

8. Computerized records

- 8.1 Whenever a letter is typed on a computer, it is better to keep a neat office copy on file in view of the fact that we are still far away from a paperless office. In the office copy, the name of the document on the computer, and in which computer it is typed should be mentioned. If the document is copied on a floppy disk /C.D., the location of floppy Disk/ C.D. should also be mentioned. When entering information on to a floppy or CD, ensure that they are labeled with the file name and date.
- 8.2 As soon as a letter has been prepared on computer, it is always advisable to copy it on a floppy and keep the floppy safely. Where data is being entered on a daily basis, or periodically whenever corrections/ up gradations are made, copies should be taken on a floppy/ C.D.
- 8.3 With the software now available to assist in office work now, registers and records can be easily maintained on computer but it may become too costly if hard copies/ printouts are taken on a regular basis. Extracts of the register can be generated as and when required.
- 8.4 One particular officer should be authorized to switch on/off the system at the beginning and closing hours of the office. It should be ensured that the officers using the computer system change their user ID code frequently and on regular basis to avoid any misuse.
- 8.5 In cases where there is the provision of E mail facility and arrangement should be made to access the E-mail at least once in the day and download all correspondence. In case the Board/Ministry web site address is known, this should also be checked daily for the latest information. The password for the E -mail address should be known to any person assessing the E-mail and not restricted to only Gazetted officers.

9. Responsibilities of Supervisory Officers

10.1 All supervisory officers must issue an office order laying down specifically the duties and responsibility of each officer and dealing hand. This should also give the time limits within which papers are to be dealt by the junior staff. In order to ensure that the complete receipt is being shown they should periodically check with the range offices if AC division to ensure that all correspondence sent by the range has been received in the division and vice versa. The supervisory officer must ensure that proper follow up action is taken within time that important matters are not lost sight of and the figures of pendencies are genuine.

Each office will formulate an action plan in the month of Jan. each year. The purpose is to ensure that programmes and projects are implemented in a systematic manner. The action plan will reflect the manner and time frame of action to be undertaken in the year, with a month-wise break up of targets to be achieved in respect of each of the activities to be performed during the coming financial year. By 31st January the office will send two copies of the action plan to the supervisory officer. Achievement of action plan target are part of the performance appraisal of each employee. Each supervisory officer is responsible to work out the action plan for his and subordinate offices and to ensure that action is taken by a performance review on a weekly basis.

10.2 The supervisory officer should ensure the inspection of his own and each office subordinate to him once a year.

It is the responsibility of the Head of Office to ensure that records are properly maintained in the record room. He should periodically review all the file opening registers, and where action is completed, order for recording the file. Weeding out and destruction of files should definitely be done once a year. The condition of the records in the office is an index of the efficiency of the office.

10.3 When handing over charge to the successor whether on leave or transfer, a handing over note must be prepared listing all important matters that are pending. The books and manuals belonging to the library should be returned before relinquishing charge. An officer taking over must insist on a proper handing-over-note.

Appendix -I**List of subject Indices for files with period of retention**

Source: Office Procedure Manual of Central Excise Department page 156 onwards

I-Administration

Number	Subject	Period of retention of File
1.	Arms and Ammunition	Permanent
2.	Associations and Unions	5 Years
3.	Books and Publications	5 Years
4.	Buildings and Lands	Permanent
5.	Circulars and Instructions	Permanent
6.	Forms	6 Years
7.	Furniture, Equipment and Appliances. etc.	10 Years
8.	Holidays	1 Year
9.	Jurisdiction	Permanent
10.	Law suits	Permanent
11.	Office Accommodation	3 Years after the closure of the deal.
12.	Office Organization and Procedure	Permanent
13.	Powers and delegation. etc.	Permanent
14.	Printing	5 Years
15.	Rent, Rates and Taxes	Permanent
16.	Sanction of Staff	10 Years
17.	Stationery	5 Years
18.	Telephones	3 Years
19.	Tour and Inspection notes	3 Years
20.	Stores	5 Years
21.	Welfare Institutes	3 Years
22.	Miscellaneous	3 Years

II-Establishment

(Page 157 of Office Procedure Manual) Matters marked with an * are subsequent additions

- | | | |
|-----|---|--|
| 1. | Advances (all kinds) | 3 Years except for permanent advance files which should be permanent. |
| 2. | Allowances and Honorarium(all kinds) | Permanent |
| 3. | Appointment, Promotion, Posting.
Transfer and Retirement of Class I,II ,III &
IV servants | Permanent(They should be Permanent records till the officer's retirement & one year after final orders on pension are passed.) |
| 4. | Character and antecedents,
verification of | Permanent(they should be permanent records till the officer's retirement & one year after final orders on pension are passed.) |
| 5. | Causalities | 5 Years |
| 6. | Caster Communal representations and
Rules | Permanent |
| 7. | Circulars and Instructions | Permanent |
| 8. | Complaints and allegation | 3 Years |
| 9. | Confidential Character Roll | 45 Years |
| 10. | (A) Conduct and Discipline

(B) Removal and dismissal from service | (A) 45 Years(These should be permanent records till the officer's retirement-& one year after final orders on pension are passed).

(B.) 10 Years.(The rest should be preserved for not less than 10 years & for 3 years after |

appeals & memorials period is
over whichever is greater)

11.	Confirmation	35 Years
12.	Departmental Examinations	5 Years
13.	Deputations	5 Years
14.	Diaries	5 Years
15.	Displaced Government Servant	10 Years
16	Exemption-Age. Education, Physical measurements. etc.	35 Years
17.	Funds and Insurance	10 Years
18.	Fundamental Rules and Supplementary Rules: Instructions	10 Years
19.	Income –Tax	3 Years
20.	Leave	5 Years
21.	Medical Examinations	5 Years
22.	Medical Treatment Rules	Permanent
23.	Overtime fees	3 Years
24.	Pay, Special Pay and Increments	Permanent
25.	Pension and Gratuities	5 Years after retirement but cases in which invalid pension has been sanctioned should be preserved for 25 years or 3 years after the death of the pensioner.
26.	Appeals, Petitions and Memorials(including re-instatement).	Permanent, (These should be permanent records till the officer's retirement & one year after final orders on pension are passed.)
27.	Returns	5 Years except annual establishment returns which should be preserved for 35 years.

28.	Rewards	3 Years
29.	Service Records	5 Years after death or retirement whichever is earlier.
30.	Provident Fund*	10 Years
31.	Recruitment	10 Years
32.	Re-employment and extension of service	3 Years
33.	Resignations	3 Years
34.	Seniority	10 Years
35.	Training	5 Years
36.	Tour Program	One year
37.	Uniforms and clothing	8 Years
38.	Miscellaneous	3 Years

III-Accounts

1.	Assignments and compensations	10 Years
2.	Budget Estimates	5 Years
3.	Contingencies	5 Years
4.	Circulars and Instructions	Permanent
5.	Defalcations and Frauds	10 Years
6.	Deposits	Permanent
7.	Grants-in-aid and amenities	5 Years
8.	Permanent advances	Permanent
9.	Personal Ledger Accounts	5 Years
10.	Internal Audit	3 Years
11.	Pre-audit	3 Years

12.	Reconciliations	3 Years
13.	Returns	3 Years
14.	Remittance	3 Years
15.	Service Stamps	3 Years
16.	Securities(other than those taken under Central Excise Rules which will be classified under the appropriate head)	Permanent
17.	Works	3 Years
18.	Write off	5 Years
19.	Expenditure statements	5 Years
20.	Miscellaneous	3 Years

IV-Central Excise Act and Rules

1.	Accounts	Permanent
2.	Appeals to Commissioner(A)	Permanent
3.	Appeals to the Board and Revision Applications to the Government of India	Permanent
4.	Assessment	Permanent
5.	Bonds	Permanent
6.	Intelligence and Preventive	Permanent
7.	Licensing & Registration *	Permanent
8.	Powers of Officers	Permanent
9.	Offences and Adjudications	Permanent
10.	Refunds and Remissions	Permanent
11.	Reports and Returns	Permanent
12.	Store-rooms	Permanent
13.	Transport, Import and Export	Permanent
14.	Loss of documents and issue of duplicate	Permanent
15.	Warehousing	Permanent
16.	Miscellanées	Permanent
17.	Modvat*	Permanent
18.	Service Tax *	Permanent
19.	Selective Audit*	Permanent
20.	C.E.G.A.T.*	Permanent
21.	High Court*	Permanent
22.	Supreme Court*	Permanent
23.	Commissioner (Appeals)*	Permanent
24.	Dealers*	Permanent
25.	Prosecution*	Permanent

V-Central Excise Tariff Act & Rules

All communications should be registered as far as possible under the following index heads. Roman numerals for the main subject heading followed by tariff item number for minor heads, Arabic numerals in brackets for sub-heads, serial number of the case file and ending with the year to which it relates. As for example, a file relating to assessment of glass and glassware should be numbered as V.23 A(3)/-/64.

1	Accounts and Audit	3 Years
2.	Appeals, Revision Petitions & Court matters	5 Years
3.	Assessment	5 Years
4.	Arrears of Duty	5 Years
5.	Bonds and Security	As long as bond is valid and for one year thereafter or until the obligations there under are fulfilled.
6.	Banderols, Revenue Stamps and Labels	5 Years
7.	Bonded Removals	5 Years
8.	Circulars and Instructions	Permanent
9.	Classification *	5 Years.
10.	Import and Export	3 Years
11.	Inspection Notes	3 Years
12.	Intelligence and Preventive	3 Years
13.	Licensing/Registration	3 Years
14.	Manufacture/Production	3 Years
15.	Offenses and Adjudications	5 Years
16.	Overtime	3 Years
17.	Price Declaration, Valuations *	3 Years
18.	Refunds and Remissions	3 Years
19.	Reports, Returns, Registers and Parliament Questions*	3 Years
20.	Rewards	10 Years

21.	Representations from Trade and Public	3 Years
22.	Samples for Chemical Analysis	3 Years
23.	Stock Taking	3 Years
24.	Textile or other special control	5 Years
25.	Trade Labels	5 Years
26.	Trade Samples	3 Years
27.	Transport	3 Years
28.	Tour Notes	3 Years
29.	Warehousing	5 Years
30.	Miscellaneous	3 Years.

VII-All Cess and other allied Acts.

1. Assessment
2. License
3. Inspection
4. Offense
5. Refunds and Remissions
6. Returns
7. Rewards
8. Miscellaneous.

Note:- Any cess, as and when imposed may be treated in the same manner by giving successive letters of the alphabet.

VIII-Customs- Sea and Land

1.	Customs Act, Rules and Notifications issued there under	Permanent
2.	Customs Tariff Act, Notifications and Tariff Rulings	Permanent
3.	Foreign Exchange Regulations Act and Notifications issued by the Central Government and Reserve Bank of India	Permanent
4.	Foreign Trade (Development) Regulation Act and Notifications issued there under; Notfn. and Public Notices issued by the Director General, Foreign Trade, etc.	Permanent
5.	Miscellaneous and allied Acts (Destructive Insects and Pests Act, Agricultural Cess Act, Merchandise Marks Act. etc.)	Permanent
6.	Assessment (a) Imports (b) Exports	5 Years
7.	Baggage	3 Years
8.	Facilities, Privileges and Individuals' baggage concessions.	3 Years
9.	Circulars and instructions	Permanent
10.	Offences and penalties including seizure reports. History sheets. DRI-9, Adjudication files and case files	5 Years
11.	Prohibitions and Restrictions	3 Years
12.	Returns	3 Years
13.	Appointment of Clearing agents and sircars and authorization under Section 203 of Sea Customs Act	As long as the bond is valid and for one year thereafter or until the old obligations there under

		are fulfilled.
14.	Appointment of Land Customs Stations and the routes prescribed.	Permanent
15.	Parliamentary questions	5 Years
16.	Bonds and Letters of guarantee taken for conditional exports, imports and transit	One year after the completion of Exports/Imports/transit.
17.	Law suits, Rule cases, Civil suits. Notices under Section 80 C.P.C. and Prosecution files	5 Years after final judgment
18.	Motor Vehicles passed conditionally under triptque or carnet system.	3 Years
19.	Repair Passes	3 Years
20.	Refunds, drawbacks and exemptions	3 Years
21.	Trade agreements	10 Years
22.	Audit objections	5 Years
23.	Demands for extra duty	5 Years
24.	Tour notes, Inspection reports etc.	3 Years
25.	Disposal of seized and confiscated goods, auctions and godown administration	5 years after al action is completed
26.	Intelligence reports, source information, directions received from higher officers to keep special watches, purchase of information(normal reward action after a case is finalized should be taken in the case file under item 10) (confidential). Information report files. Causation list of exporters. Monthly, Quarterly, Half Yearly and Annual Returns relating to Price of gold and rates of Exchange	5 Years
27.	Overtime fees	3 Years
28.	Appeal to the Collector, C.B.E.&C and Revision petitions to the	5 Years

	Government/Appeals	
29.	Sample and Chemical analysis	3 Years
30.	Vessels Plying under general pass	3 Years
31.	Light dues	3 Years
32.	Port dues	3 Years
33.	Landing and export certificates	3 Years
34.	Correspondence with Port Administration	Permanent
35.	Bonds	As long as the bond is valid and for one thereafter or until the old obligations there under are fulfilled.
36.	Errors and omissions in Customs documents	3 Years
37.	Ship's stores	3 Years
38.	Entry inward of vessels	Permanent
39.	Transshipment.	3 Years
40.	Warehousing	5 Years
41.	Port clearances and entry outward	3 Years
42.	Creek Passes	4 Years
43.	Appointment of ports, wharves, Custom-houses and declaration of ports for coasting.	Permanent
44.	Véhicules and Launches	Permanent
45.	Personal deposit accounts	5 Years
46.	Receipts and remittances	Permanent
47.	Land Customs or minor port accounts	Permanent
48.	Miscellaneous	3 Years
49.	Complaints from the Trade and the Public	3 Years
50.	Nepal Invoices	5 Years
51.	Modus operandi files, Dossiers and Indexing.	5 Years from the date of suspect becoming inactive
52.	Vigilance files	15 years or till the Govt.

53. Quarterly Bulletins received from other Commissionerate and Directorate of Revenue & Intelligence	Servant is in service, which ever is later. 3 Years
54. Secret inquiries files, inquiry files i.e. inquiries received fro other Collectorates about seized goods	3 Years for infractions and 5 Years for others.
55. Proscribed literatures	Generally such literature would be destroyed. However, where departmental proceedings or prosecutions are launched/contemplated the literature may be retained as long as it has evidence value
56. Press Cuttings	1 Year
57. Verification of character and antecednets files.	3 Year
58. Register of offences and penalties	10 Year
59. Hazardous waste*	.

XV- Opium

1.	Accounts	3 Years
2.	Acts and Rules	Permanent
3.	Circulars	Permanent
4.	Exports	3 Years
5.	International Conventions	Permanent
6.	Manufacture	10 Years
7.	Offences and Adjudications	5 Years
8.	Payments to cultivators	10 Years
9.	Plants and Machinery	Permanent
10.	Poppy cultivation	10 Years
11.	Preventive and Intelligence	3 Years
12.	Price	5 Years
13.	Rewards	3 Years
14.	Returns	3 Years
15.	Samples	3 Years
16.	Stores	Permanent
17.	Supplies to States in India	5 Years
18.	Selling rates	3 Years
19.	Miscellaneous	3 Years

XVI-Alkaloids

1.	Accounts	3 Years
2.	Advertisements	3 Years
3.	Chemical Analysis	3 Years
4.	Export	3 Years
5.	Manufacture	10 Years
6.	Offences and Adjudications.	5 Years
7.	Plant and Machinery	Permanent
8.	Returns	3 Years
9.	Sales	3 Years
10.	Samples	3 Years
11.	Selling rates	5 Years
12.	Stores	Permanent
13.	Miscellaneous	3 Years

Standard List of File Headings and Numbers for use in Range Offices
(Board's letter No.3/32-CXT/48, dated 2nd July, 1948).

General

1. Pay, allowances, leave uniform, office equipment, etc.
2. Miscellaneous reports and returns
3. Inspection notes.
4. Diaries-
 - (a) Range Officers' diaries.
 - (b) Assistant Range Officer's diaries

5. Circulars and standing orders (Para 335(O)TEM

(b) Manufactured excisable goods

(c) Unmanufactured products other than tobacco

Appendix-II
EXTRACTS FROM "RECORD RETENTION SCHEDULE
FRO RECORDS COMMON TO ALL
DEPARTMENT"

Cabinet Secretariat
Department of Personal and Administrative Reforms
(Administrative Reforms)
New Delhi

RECORDS OTHER THAN FILES

Description of records	Retention Period	Remarks
1. Establishment/Section Register	Permanent	Where, for any reason, the register is re-written, the old volume will be kept for 3 years.
2. Service book of:	3 years after issue of final	
(a) Officials entitled to retirement / terminal benefits	pension/gratuity payment order.	
(b) other employees	3 years after they have ceased to be in service	
3. Leave account of :	3 years after issue of final	
(a) Officials entitled to retirement / terminal benefits	pension/gratuity payment order	
4. Casual leave account	To be destroyed at the end of the year	
5. Special casual leave year	1 year	

1. Staff Car Log Book	3 years: or 1 year after completion of audit, which ever is later
2. Stock register	3 years: or 1 year after completion of audit, and settlement of audit objections which ever is later
3. Railway receipt register	3 years: or 1 year after completion of audit, which ever is later
4. Shorthand notebook distribution register	1 year
5. Library accession register	Permanent
6. Departmental security seals register	Permanent
7. Register of identity cards	Permanent
8. Register of CGHS identity Cards	Permanent
9. Register of spare copies classified documents	Permanent
10. Telephone bill (including treunk register	3 years: or 1 year after completion of audit

If for any reason a register had to be rewritten, the old register will be retained for 3 years.

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HINDI**Description of record**

Main head

Sub Head

1.	2.	3.	4.
1. Progressive use of Hindi in Gove. Office	11. General aspects and Hindi Committees	Permanent in the case of departments, issuing the orders and instructions: other departments need keep only the standing orders, weeding out the superseded ones as and when they become obsolete	
	12. Circulation of orders	To be destroyed at the end of the year	
	13. Registration of telegraphic address in Hindi	1 year	
	14. Periodical reports regarding use of Hindi for official purpose	1 year	
2. Hindi Teaching Scheme	11. General aspects and Hindi committees	Permanent in the case of departments issuing the orders and instructions; other departments need keep only the standing orders, weeding out the superseded or as and when they become obsolete.	
	12. Training programme	1 year	
	13. Examinations	(a) Applications : 1 year	
		(b) Results :	5 years for department's conduction the examination. 1 year for other departments

14. Grant of advance increments

3 years; or 1 year after completion of audit, which ever is later

Subject to a suitable entry being made in the service record and an authenticated copy being kept in personal file

15. Grant of awards

(a) for department making the award :- 3 years; or 1 year after completion of audit whichever is later
(b) For departments in which the recipient is employed

Subject to a suitable entry being made in the service record and an authenticated copy being kept in personal file

PUBLIC RELATIONS

13. Arrangements for Press Conference	(a) Cases Involving expenditure:	3 years; or 1 year after completion of audit whichever is later
	(b) Other cases:	1 year

FINANCE, BUDGET, CASH AND ACCOUNTS

Allowance 11. Allowance	11. Rules(general aspects)	Permanent in the case of departments issuing the rules, orders and instructions; other departments need only the standing rules weeding out the superseded ones as and when they become obsolete	
	12. Children's education allowance		
	13. city compensatory allowance		
	14. Daily allowance		
	15. Dearness allowance	3 years; or 1 year after	
	16. deputation allowance	After completion of audit	
	17. house rent allowance	Whichever is later	
	18. overtime allowance		
	19. travelling allowance		
	20. washing allowance		
	12. advance increments	3 years; or 1 year after completion of audit whichever is later	Subject to a suitable entry being made in the service record and an authenticated

	13 efficiency bar	1 year	copy being kept in personal file subject to : (a) files not being closed ;after the final review; (b) a suitable entry being made in the appropriate service record and pay Bill Register; and Subject to an authenticated copy being kept in personal file and suitable entry being made in the appropriate service record
	14. withholding of increments	10 years; or 3 years after the final disposal of appeal or final judgment under the normal course of law, whichever is later	
	17. Declaration of officers as head of department	Permanent in the case of departments issuing the orders and instructions; other departments keep only the standing rules orders etc. weeding out the superseded ones as and when they become obsolete.	
	19 . Declaration of officers as Controlling and Drawing & disbursing officer	3 years; or till they are superseded(which ever is later) for departments issuing the orders and departments need keep only the standing orders, weeding out as and when they become obsolete	
Honorarium	11. Rules(general aspects)	Permanent in the case of departments issuing the orders and instructions; other departments keep only the standing rules orders etc. weeding out the superseded ones as and when they become obsolete.	
	12. Class I		
	13 Class II	3 years; or 1 year after	
	14. Class II(non-gazetted)	Completion of audit, which	
	15. Class III	Ever is later	

	16 Class IV		
Pension/Gratuity	11. Rules(general aspects)	Permanent in the case of departments issuing the orders and instructions; other departments keep only the standing rules orders etc. weeding out the superseded ones as and when they become obsolete.	
Budget Estimates/Revised Estimates	11. Demand No..... 12. Demand No..... 13 Demand No.....	3 years	The retention period here relates to the budget revised estimates as compiled by the Budget/Accts. Section for the department as a whole To be weeded out at the end of the financial year
Expenditure estimates	11. Demand No..... 12. Demand No..... 13 Demand No.....	a) In respect of lower formations b) In respect of department itself	To be weeded out after the Appropriation Accounts for the year have been finalized
Reconciliation	11. Demand No..... 12. Demand No..... 13 Demand No.....	a) In respect of lower formations b) In respect of department itself	To be weeded out at the end of the financial year To be weeded out after the Appropriation Accounts for the year have been finalized
Reappropriation	11. Demand No..... 12. Demand No..... 13 Demand No.....	3 years	
Supplementary grants	11. Demand No..... 12. Demand No..... 13 Demand No.....	3 years	

Description of record	Retention period	Remarks
1. Civil credit notes(Form S 142) and stock register thereof	3 years; or 1 year after after completion of audit whichever is later	
2. Register of monthly expenditure(Form GFR 9)	To be weeded out after the Appropriation Accounts for the year have been finalized	
3. Register for watching progress of expenditure(Form GFR 11)	To be weeded out after the Appropriation Accounts for the year have been finalized	
4. Register for watching progress of expenditure on local purchase of stationary	3 years; or 1 year after completion of audit whichever is later	
5. Register for reconciliation of accounts	To be weeded out after the Appropriation Accounts for the year have been finalized	
6. Cash book	10 years	
7. Cash receipts(FormTR5 counterfoil and stock register	3 years; or 1 year after completion of audit whichever is later	
8. Petty vouchers not furnished to audit	3 years; or 1 year after completion of audit whichever is later	
9. Appropriation Accounts	3 years	
10. Pay Bill register	35 years	
11. Office copies of Establishment pay bills and related schedules(in respect of period for which pay bill register is not maintained)	35 years	
12. Schedules to the establishment pay bills for the period for which pay bill register is maintained	3 years; or 1 year after completion of audit whichever is later	
13. Acquaintance roll	3 years; or 1 year after completion of audit whichever is later	
14. Postal life insurance register	3 years; or 1 year after completion of audit whichever is later	
15. Increment register	1 year	
16. Increment list	3 years; or 1 year after completion of audit whichever is later	
17. Register files	1 year	
Part II- Records other than those relating to establishment and house keeping work common to all departments		

17. Money order receipts and acknowledgements	3 years; or 1 year after completion of audit whichever is later
18 Circulars regarding holidays and closure of office	To be weeded out at the end of the year
19 Attendance register	1 year

Appendix-III

LIST OF FILES TRANSFERRED TO DEPARTMENTAL RECORD ROOM

(See Para 206(2) of Swamy's Manual on Office Procedure)

S.No.	File No.	Classification and Year of review	Date of actual destruction	Commissionerate-----Division-----
1	2	3	4	

Appendix -VI

Record Requisition Card

(Para 109(1) of Swamy's Manual on Office Procedure)

Date	File No. requisitioned	File No. or Diary No. with which to be put up	Requisitioning officer/section	Requisitioning Officer's Signature	Date of return	Initial of record custodian
1	2	3	4	5	6	7

Appendix - VII

Return slip for return of file/register taken from record room(to be sent in duplicate)

Office of the _____

The following file/register received from the record room is returned herewith.

- 1) File No./Name of the register.
- 2) Subject
- 3) Date of opening
- 4) Date of closing/recording

Signature

Date Name

Place Designation