

## APPENDIX IX

[\(See Paragraph 121\)](#)

### PERIOD FOR WHICH RECORDS IN ACCOUNTS OFFICES ARE TO BE RETAINED

No record of the railway should be destroyed until after the expiration of the period prescribed for its preservation and full details should be maintained permanently of all records destroyed from time to time, Subject to any orders issued by the Railway Board, in a particular case, the periods for which the records of the railway shall be preserved, should be prescribed by the General Manager, except that the periods for the preservation of records of initial accounts in the executive offices and for other records (including correspondence) in such offices as may be connected with the accounts rendered to the Accounts Department, should be prescribed after consultation with the Financial Adviser and Chief Accounts Officer.

The following records should, however, on no account be destroyed without prior approval of the Head of the Department concerned: —

- (i) Records connected with expenditure which is within the statute of limitation.
- (ii) Records connected with expenditure on works not completed, although beyond the period of limitation.
- (iii) Records of experiments and observations,
- (iv) Records connected with claims to service and matters of persons in service.
- (v) Records required in connection with investigation of cases by Vigilance, Enquiry Committees etc.

Records related to statutory Acts viz Service Tax, Excise, CENVAT etc. shall be preserved for minimum preservation period prescribed under the statutory provisions and shall on no account be destroyed without prior approval of the Head of the Department concerned. **(Authority: Board's Letter No. 2010/AC-II/1/3 dated 02.01.2015) – Acs no.40.**

The list below is not exhaustive. In the case of records not mentioned in the list, the Financial Adviser and Chief Accounts Officer may after consultation with the General Manager prescribe the periods for the preservation of such records. Notwithstanding the minimum period prescribed herein, all returns (and all connected documents) on which internal check has not been completed or on which objections have been raised either in Audit or by Accounts as also those which are required to verify the claims preferred within statutory time limit, should be retained until the arrears in internal check are cleared or until the objections are regularized and claims settled.

S. No.	Form No.	Particulars	Number of complete account years to be preserved
1	2	3	4
1.	Com../T-14 (Revised)	Ticket Indent for Passengers	1 Year

S. No.	Form No.	Particulars	Number of complete account years to be preserved
1	2	3	4
2.	Com./L-48	Luggage Ticket Local	1 Year
3.	Com./L-49	Luggage Ticket Through Traffic	1 Year
4.	Com./T-9	Clock Room Ticket	1 Year
5.	Com./P-38 & P-39	Way-bills for Booking of Animals, Birds etc. Local/Through Traffic.	1 Year
6.	Com./T-8 (Revised)	Ticket Collector's Report	6 Months
7.	Com./P-35 & P-37	To Pay Parcel Way Bills Local/Through Traffic.	1 Year
8.	---	Return of Coaching Vehicles inter-changed between India and Pakistan.	3 Years
9.	Com./C-33 (Revised)	Coaching Transit Memo for Balance Sheet etc.Monthly-Local	6 Months
10.	Com./C-34 (Revised)	Coaching Transit Memo for Passengers etc. Monthly-Local.	6 Months
11.	Com./C-35 (Revised)	Coaching Transit Memo for Parcels & Motor Traffic-Through.	6 Months
12.	Com./C-36 (Revised)	Coaching Transit Memo for Passengers etc. Through.	6 Months
13.	Com./C-37 (Revised)	Coaching Transit Memo Periodical-Local	6 Months
14.	1338-CM	Coaching Station Balance Sheet	2 Years
15.	Com./P-15 & P-16 (Revised)	Passenger Classification Local/Through	3 Years
16.	Com./P-21 (Revised)	Passenger (Government) Return-Local	3 Years
17.	Com./P-22 (Revised)	Passenger (Government) Return-Through	3 Years
18.	Com./R-19 (Revised)	Return of Excess Fare Local/Through	3 Years

S. No.	Form No.	Particulars	Number of complete account years to be preserved
1	2	3	4
19.	Com./L-24 (Revised)	Return of Animals and Birds etc.-Local	3 Years
20.	Com./L-25 (Revised)	Return of Carriages, Motor Cars and Boats etc.	3 Years
21.	Com./L-26 (Revised)	Return of Luggage (Ordinary) Local	3 Years
22.	Com./L-29	Return of Through Luggage (Ordinary)	3 Years
23.	Com./L-27 & 28 (Revised)	Return of Animals, Birds Carriages and Boats etc. Through.	3 Years
24.	Com./D-16 (Revised)	Left Luggage, Demurrage and Wharfage Return.	1 Year
25.	Com./P-3 & 4 (Revised)	Abstract of Local/Through Parcel/Motor Traffic Outward.	2 Years
26.	Com./P-I & 2 (Revised)	Abstract of Local/Through Parcels/Motor Traffic Inward.	2 Years
27.	Com./R-12 (Revised)	List of Refunds of Overcharges	1 Year
28.	Com./D-14 (Revised)& Com./W-6 (Revised)	Return of Goods Demurrage/Wharfage	1 Year
29.	—	Statement of Goods handled by Contractors.	6 Years
30.	Appendix XXIII/ B-CM	Handling Bills	6 Years
31.	Com./G-17 (Revised)	Goods Transmit Memo Monthly Local	6 Months
32.	Com./G-18 (Revised)	Goods Transmit Memo Periodical-Local	6 Months
33.	Com./G-19	Goods Transmit Memo Periodical Monthly Through.	6 Months
34.	2053-CM	Goods Balance Sheet	2 ½ Years
35.	Com./O-6 (Revised)	List of Outstandings	2 ½ Years

S. No.	Form No.	Particulars	Number of complete account years to be preserved
1	2	3	4
36.	Com./C-9 (Revised)	Cash Remittance Note	1 Year
37.	Com./C-II (Revised)	Cash Transmit Notes of Miscellaneous Receipts.	3½ Years
38.	L.T./CM	Statement of Telegraph Cash Transactions	1 Year
39.	L.T./24	Invoice of Message Drafts	1 Year
40.	Com./M-2	Money Receipt	1½ Years
41.	A-2248	Return of Telegraph Message paid for	1 Year
42.	—	Railway Service Message Form	1 Year
43.	A-2802	Error Sheet	2 Years
44.	A-2754	Advice of Check of Station Balance Sheet	2 Years
45.	A-3203, 3219, 3220 & 3225	Traffic Book	5 Years
46.	A-3233	Summary of Traffic Book for Journal Entry.	3 Years
47.	Com./T-24	Report of Travelling Inspector of Accounts.	2 Years
48.	Com./T-24	Statement of Tickets on hand	1 Year
49.	—	Station Master's Relief Certificate	3 Years
50.	—	Traffic Cash Check Sheet	2 Years
51.	—	Advice of Tickets issued	1 Year
52.	—	Return of Passes and PTOs issued	1 Year
53.	A-2923	Accounts Office Balance Sheet	3 Years
54.	—	Station Pay Order	2 Years
55.	—	Cheque Pass (Counter-Foils)	1 Year
56.	---	Register of Passes issued	1 Year
57.	Com./T-12 (Revised) & Com./T-13 (Revised)	Collected RFT Foils	3 Months

S. No.	Form No.	Particulars	Number of complete account years to be preserved
1	2	3	4
58.	Corn./T-18 (Revised)	Statement of Non-issued Tickets	1 Year
59.	A. 2117	Incorrect Statements	3 Years
60.	A. 2908	Office Copy of Carriage Bills	3 Years
61.	A. 2722	Cash Register-Cash and Vouchers	2½ Years
62.	A. 2330	Machine Prepared Abstracts O/C Local	1 Year
63.	—	Machine Prepared Abstracts O/C Through Traffic	1 Year
64.	A 2331	Paid Statements-Local (Outward)	3 Years
65.	—	Paid Statements Through-Traffic	3 Years
66.	—	Accounts copies of Machine Prepared Abstract received from other Railways.	3 Years
67.	A.2325	Error Statements Daily	6 Months
68.	A. 2325	Error Statements Monthly	2 Years
69.	A. 2336	LDCC Statement received from other Railways.	2 Years
70.	A 2138	Pilgrim Tax Statements	2 Years
71.	A. 2325	Statement of incorrect Invoices (Over/ Undercharges) of Outward-Local.	3 Years
72.	A. 2344	Statement of Crane Charges	1 Year
73.	A. 2346	Siding Charges Statement	2 Years
74.	A. 2138	Statistical Statement No. 8	2 Years
75.	A .1959	List of Unpaid Wages	3 Years
76.	A .304	General Cash Book	10 Years
77.	A. 306	Cash Abstract Book (Receipts and Disbursements)	3 Years

S. No.	Form No.	Particulars	Number of complete account years to be preserved
1	2	3	4
78.	A. 307	Journal	10 Years
79.	A. 310	Ledger	10 Years
80.	Appendix XII- A	Monthly Account Current Capital	2 Years
81.	Appendix XI- A	Monthly Account Current Revenue	2 Years
82.	A, 406	Transfer Certificate	2 Years
83.	A. 308	Journal Slip	5 Years
84.	A. 728	Finance Accounts	P
85.	A. 702	Annual Capital and Revenue Accounts	P
86.	A. 1946	Chief Cashier's Cash Book (Payments)	10 Years
87.	A. 1954	Cashier's Cash Book	5 Years
88.	A. 1944	Remittance Note	1 Year
89.	A. 313	Register of Earnings	1 Year
90.	A. 1817	Register of Paper Securities	20 Years
91.	Annexure I} Chapter XII}	Pay Bill	10 Years
92.	Annexure II} Chapter XII}	Memo of Difference in Pay Bills	3 Years
93.	—	Travelling Allowance Bill	3 Years
94.	Annexure IV} Chapter XII }	Absentee Statement	3 Years
95.	—	Journal of Duties performed	3 Years
96.	—	Statement of Deductions from Pay	3 Years
97.	—	Pay Order	3 Years
<p>Note: — The preservation period of Pay order in respect of payments of handling Bills and Out Agency bill will be 6 years. Preservation period of other pay orders would however continue to be 3 years</p>			
98.	A. 1104	Register of Bills Received for Internal Check.	6 Years
99.	A. 1107	Abstracts of Bills Passed	10 Years

S. No.	Form No.	Particulars	Number of complete account years to be preserved
1	2	3	4
100.	A. 1139	Register of Bills Recoverable	5 Years
101.	---	Leave Account of Non-gazetted Staff	(i) 5 years after retirement. (ii) 3 years after death. (iii) 10 years after resignation, discharge, removal or dismissal from service.
102		Service Records of Non-gazetted Staff	Same as for leave accounts provided the Pension, Provident Fund and Gratuity /Special Contribution to Provident Fund Claims have been disposed of.
103	S. 2001	Inventory of Dead Stock	2 Years
104	S. 3001	Annual Statement of Stores Transactions	2 Years
105	S. 2809	Purchase Register	6 Years
106	S. 2812	Stock- Verifiers' Report of Discrepancies in Stores	3 Years
107	S. 1539	Advice Note of Stores Returned	2 Years
108	S. 1539	Advice of Stores Returned (from Workshop)	2 Years
109	S. 2617	Class Ledgers	3 Years
110	S. 2618	Consolidated Class Ledger	5 Years
111	S. 2740	Stock Adjustment Account Register	3 Years

S. No.	Form No.	Particulars	Number of complete account years to be preserved
1	2	3	4
112	—	Statement of Overtime and Allowances (Authority:-2008/ACII/1/7 dated 23.02.09)—acs no. 29	3 Years
113	----	Workshop Out-turn Statement	2 Years
114	—	Schedule of Indirect Charges Debitable to Work Orders.	2 Years
115	—	Statement of Works Completed in Workshops	2 Years
116		Workshop Deposit Schedule	3 Years
117	---	Monthly Account Current	3 Years
118		Monthly Statement of Locomotive Expenses	6 Months
119.		Monthly Statement of Carriage and Wagon Expenses.	6 Months
120.	E. 1304	Labour Pay Sheets	5 Years
121.	E. 1456	Register of Tools and Plant	2 Years
122.	E. 1466	Ballast Train Return	1 Year
123.	E. 1461	Adjustment Memorandum	3 Years
124.	E. 1338	Contractors" Bills	6 Years
125.	E. 1706	Completion Reports	5 Years
126.	E. 1435	Petty Stores Return	2 Years
127.	A. 851	Objection Statements	1 Year
128.	E. 1480	Register of Capital and Depreciation Reserve Fund Expenditure.	10 Years
129.	E. 1473	Register of Works	10 Years
130.	A. 854	Objection Book	2 Years
131.	A. 312	Revenue Allocation Register	3 Years



S. No.	Form No.	Particulars	Number of complete account years to be preserved
1	2	3	4
132.	—	Form of Provident Fund Declaration	Five Years after the Claim has been disposed of.
133.	A. 909	Provident Fund ledger	35 Years
134.	A. 912	Check Sheet	3 Years
135.	—	(1) Final Payment vouchers of Provident Fund/Special Contribution to Provident Fund—  (i) Vouchers on which payments have been made to persons other than the subscribers.  (ii) To minors  (iii) To other than minors —  (a) not in accordance with 25 years nomination of the subscribers.  (b) in accordance with the 40 years nomination of the subscribers.  (2) Vouchers on which payments have been made to subscribers.	25 years
136.	---	Pension Papers	Five years after the date on which the Pension becomes inoperative.
137.	---	Pension Paid Vouchers	5 Years
138.	---	Bills for Ex -gratia Payments	3 Years
139.	A. 1022	Register of Pension and DCRG	10 Years
140.	A. 1035	Check Register of Pension Payments -	3 Years

\*\*\*\*\*

