

No. 5955 /O.O./UPUMS/2017-18

Date : 18 Dec 2017

OFFICE ORDER

Periodicity for the destruction of the documents held in various departments of the university decided/laid down as follow keeping in view the feedback /inputs received from the SGPGIMS & AIIMS New Delhi.

S/No	Name of the documents	Periodicity
1	Medical Legal Register	10 Year
2	Dead Body Hand Over Register	10 Year
3	Police Information Book	10 Year
4	Duplicate copy of death certificates	Life Time
5	Admission Record (Patient Case Sheet)	10 year
6	Admission & Discharge Register	Life Time
7	Labor Room Register & Birth Register	Life Time
8	Indoor Diary (Dak Incoming & Out Going Register)	10 year
9	O.P.D. Register	10 Year
10	User Charges Receipts	After obtaining financial Concurrence
11	Diet Register	01 Year
12	O.P.D. Pharmacy Drug Distribution Register	02 Year
13	Investigation Report (Duplicate)	01 year
14	Application Dispatch Book	01 year
15	Attendance Register (Manual)	01 Year
16	Complain File	01 Year
17	Investigation Form	01 Year
18	Death Summary	Life Time
19	C.S.S.D. Book	01 Year
20	Laundry Book	01 Year
21	Duty Assignment Register	01 Year
22	Oxygen Book	01 Year
23	H.R.F. medicine book (Issue Voucher Medicine /Surgical/Diagnostic)	01 Year
24	Ledger Book-	
	(i) Consumable (Hospital/Ward)	After Internal Audit
	(ii) Ledger Book -Non Consumable (Hospital /Ward)	After 01 year of condemnation
	(iii) Equipment & Machinery	After 01 year of condemnation
25	Indent Book	
	(i) Consumable	Two Years
	(ii) Non Consumables	Ten Years
26	X Ray (M.L.C.)	Ten Years
27	X Ray (General/Blank)	Two Years

Before initiating this procedure, the following points will also be ensured strictly:-

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- (a) All the documents pertaining to Medico Legal Cases will be destroyed on and after confirmation / completion of investigation from the investigating agencies like Insurance companies, Hon'ble Courts / Police Agencies.
- (b) All the documents required internal audit or external audit (AG's office) will be Destroyed after the audit.

3. The following procedures will be adopted in the destruction of the documents:-

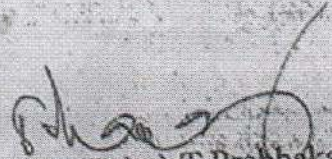

(a) The departments will prepare a list of these documents carefully as per the format given below:-

S/No	Subject	Details		Total Number of service /Period for which documents retained	Total Number of pages / quantity	Remarks
		Date of Opening	Date of closing			

(b) The following will be competent / approving authorities for approval of these Lists:-

- (a) Hospital - Medical Superintendent
- (b) Administration - Registrar
- (c) Medical College - Dean
- (d) Finance - Finance Controller
- (e) Para Medical/ Pharmacy/ Nursing College - Principal

- 4. The destruction board will be constituted by the orders of Registrar, Dean, Medical Superintendent and other, depending on the where hospital/ other documents to be destroyed.
- 5. Board Proceedings duly recommended by the above mentioned authorities as mentioned in para 4, above will be forwarded to the Vice Chancellor for approval.
- 6. After approval of the board proceedings, will be forwarded to concerned Head of the department for holding the destruction proceedings. These proceedings will be forwarded to Vice-chancellor for perusal after the destruction certificate.
- 7. After checking of the documents as per approved list will be destroyed by burning in the incinerate. This board will certify that All the documents approved for destruction have been physically destroyed by burning.
- 8. For strictly compliance please.


(Dr. (Brig.) T Prabhakar)
Vice Chancellor


Uttar Pradesh University of Medical Sciences, Saifai, Etawah

Ref:

Date:

Part A : To be filled-in by the User/Head of the Department

Sl. No (to be assigned by the condemnation Committee) :

Fact sheet of the Equipment/Goods Recommended for Condemnation
(Note : Must include documentary evidences, in support of the data)

Name of the Department :	
Name of the Equipment :	
Site/Place of Installation :	
Current Location :	
Function of the Equipment :	
Sl.No.	DETAILS OF THE EQUIPMENT
1	Make
2	Model No.
3	Supply Order No.
4	Serial No.
5	Manufacturer / Supplier
6	Indian Agent
7	Purchase Cost (in INR)
8	Date of Purchase
9	Date of Installation
10	Warranty Expired on
11	Non Functional/out of use since when ?
12	CMC/AMC Details
13	Source of funding (encircle whichever is applicable) Grant in Aid : UNIVERSITY FUND RESEARCH FUND ANY OTHER (specify)
14	Expected Functional Life as laid down by the manufacturer
15	First External Expert's Recommendation (for cost value more than 50 Lac but less than One Crore)
16	Second External Expert's Recommendation (for cost value more than One Crore)
17	Depreciation value of the equipment (enclose calculation sheet format B)
18	Is the equipment proposed to be condemned under buy back, If yes give details

19	Does the Equipment have any Biohazards, if so, necessary permission from appropriate authorities to be enclosed	
20	Stock Book Entry Done (encircle) If Yes : Central Store Ledger Entry No	Yes No
21	Minutes of the meeting of the Departmental Condemnation Committee (Please enclose copy)	
22	REASON (S) BEHIND RECOMMENDING FOR CONDEMNATION (Please tick mark all that apply) <ul style="list-style-type: none"> • Beyond economic repair • Inability to get spares Clinically obsolete • End of life (as declared by manufacturer) • Running cost of equipment is very high • Any other (specify) 	
23	This is being certified that this equipment has not been condemned earlier.	
	Notes: 1. Fill separate form for each equipment 2. The condemnation of accessories item will be effective as per supply order. 3. Equipment functioning effectively need not be condemned 4. For additional information, please attach a separate sheet 5. Price conversion in Indian rupees in case of imported equipment 6. Please enclose the report/minutes of department condemn committee.	

(Member - D C C)

(Member -DCC-Indenter/User)

(1st External Expert)
If applicable

(2nd External Expert)
If applicable

(Head of the Department/Concern Officer)

Part B: To be filled-in by, Concerned Department, UPUMS

1	Recommendation from supplier for condemnation	
2	Justification for Condemnation	
3	Alternative uses of the equipment/goods and its parts	
4	Proposed method of disposal which may result in maximum benefit to the University	
5	Any other remarks	
(Department OF, UPUMS)		

Part C: Information to be filled-in by Material Management Department

1	Date of Purchase of Equipment	
2	Cost Value of Equipment (in INR at the time of purchase)	
3	Cost of Spares available in store (If any)	
4	Any other remarks	
Signature of Joint Director (MM)		

Part D: Recommendation of the University Condemnation Committee

Remark :

.....

.....

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Condemnation of the equipment: Recommended/Not Recommended

F O or his Nominee	JD (MM) or his Nominee/ SPO	Member	Member	Member Hod
External Tech. Expert (If Applicable)	User HOD	Member Secretary	Chairman Condemnation Committee	
Vice Chancellor, UPUMS				

**Format of Depreciation Value for the Medical Equipment
(As per Format-A Point No. 17 to be filed by Account Department)**

Sr. No.	Details of Equipment	
1	Name of the Department	
2	Name of the Equipment	
3	Site/Place of Installation	
4	Current Location	
5	Total cost of Equipment	
6	Date of Installation	
7	Total Number of Years of Utilisation/bearing by the Department	
8	Rate of % of Depreccation per year	
9	Total % of Depreciation	
9 (a)	1st year	
9 (c.)	2nd year	
9 (d)	3rd year	
9 (e)	4th year	
9 (f)	5th year	
9 (g)	6th year	
9 (h)	7th year	
9 (i)	8th year	
9 (j)	9th year	
9 (k)	10 year	
9 (l)	11th year	
9 (m)	12th year	
9 (n)	13th year	
9 (o)	14th year	
8	Remaining Value of Item after Depreciation	
9	Total Amount to be waived by the competent Authority	

UTTAR PRADESH UNIVERSITY OF MEDICAL SCIENCES SAIFAI, ETAWAH-206130 (U.P.)**FORMAT-(C)****Report of Surplus, Obsolete and Unserviceable Items & Equipments for Disposal
(Based on GFR 2017 Rule 217(iii) Form GFR 10)**

Sr. No.	Particulars of Items & Equipments	Quantity/ Weight	Book Value/Original Purchase Price	Condition and year of Purchase	Mode of disposal (sale, public auction or otherwise)	Remarks
1	2	3	4	5	6	7

Signature.....

Designation.....

Date.....

UTTAR PRADESH UNIVERSITY OF MEDICAL SCIENCES SAIFAI, ETAWAH-206130 (U.P.)

FORMAT-(D)

SALE ACCOUNT
(Based on GFR 2017 Rule 222, Form GFR 11)

Sr. No.	Particulars of Items & Equipments	Quantity/Weight	Name and Full Address of Purchaser	Highest Bid Accepted	Highest Bid Rejected	Earnest Money Realized on the Spot	Date on which the complete amount is realized and Credited into UPUMS Bank Account	Whether the articles were actually handed over on the spot. If not the actual date of handing over of the articles with quantities	Acknowledgement from Accounts department
1	2	3	4	5	6	7	8	9	10

Signature.....

Designation.....

Date.....



उत्तर प्रदेश आयुर्विज्ञान विश्वविद्यालय
सैफई, इटावा (उ०प्र०)-206130
Uttar Pradesh University of Medical Sciences
Saifai, Etawah (U.P.)-206130

Format-E

UTTAR PRADESH UNIVERSITY OF MEDICAL SCIENCES SAIFAI, ETAWAH-206130 (U.P.)

Format for Condemnation of Unused Papers

Certified that following papers are unused in the department of These Papers will not required in future and can be disposed off. Necessary information mention in these papers are stored in soft copy in the department. All the legal and confidential paper are mention and highlighted so that condemnation must be done according to the guidelines of the university.

Sr. No.	Paticulars/Types of Paper	Unused Paper (weight in K.G & Gram)	Criteria for disposed off/ no. of year passed

Member of DCC/ Nominated
member by the HOD

Member of DCC/ Nominated
member by the HOD

Name & Signature)
(HOD)



उत्तर प्रदेश आयुर्विज्ञान विश्वविद्यालय
सैफई, इटावा (उ०प्र०)-206130
Uttar Pradesh University of Medical Sciences
Saifai, Etawah (U.P.)-206130

Formet-G

UTTAR PRADESH UNIVERSITY OF MEDICAL SCIENCES SAIFAI, ETAWAH-206130 (U.P.)

Format for Miscellaneous Items

SL. NO.	NAME OF ITEMS	Supply Order No.	Model No.	Serial No.	Condemn Quantity	Balance Quantity
		1	2	3	4	5

Dealing Assitt./Nursing
Incharge

ANS/ Nominated member by the HOD

Head of Department
(HOD)

Note-


1. For Hospital ward, OT and OPD Nursing Incharge and ANS will sign above.
2. For the rest Dealing Assistant and Nominated member by the HOD will sign.
3. HOD will sign in both the case at prescribed space.

Form - IV
(See rule 13)
ANNUAL / MONTHLY REPORT

Sl. No.	Particulars	
1	Particulars of the Occupier	
	(i) Name of the authorized person (occupier or operator of facility)	: Director AIIMS, Patna
	(ii) Name of HCF or CBMWTF	: All India Institute of Medical Science, Patna
	(iii) Address for Correspondence	: AIIMS, Phulwarisharif, Patna - 801507
	(iv) Address of Facility	: Same as above
	(v) Tel. No, Fax. No	:
	(vi) E-mail ID	: Director@aiimspatna.org
	(vii) URL of Website	: https://www.aiimspatna.org/
	(viii) GPS coordinates of HCF or CBMWTF	:
	(ix) Ownership of HCF or CBMWTF	: Autonomous Organization
	(x) Status of Authorization under the Bio-Medical Waste (Management and Handling) Rules	: Authorization No:-BMW/133/14B3308 Date-15.12.2021 Valid up to 30-11-2023
	(xi) Status of Consents under Water Act and Air Act	: Valid up to: 30-11-2023
2.	Type of Health Care Facility	
	(i) Bedded Hospital	: No. of Beds: 960
	(ii) Non-bedded hospital (Clinic or Blood Bank or Clinical Laboratory or Research Institute or Veterinary Hospital or any other)	: NA
	(iii) License number and its date of expiry	:
3.	Details of CBMWTF	
	(i) Number healthcare facilities covered by CBMWTF	: NA
	(ii) No of beds covered by CBMWTF	:
	(iii) Installed treatment and disposal capacity of CBMWTF:	: _____ Kg per day
	(iv) Quantity of biomedical waste treated or disposed by CBMWTF	: _____ Kg/day
4.	Quantity of waste generated or disposed in Kg per annum (on monthly average basis)	
		: Yellow Category : 103031.3
		: Red Category : 109382.9
		: White : 2797.2
		: Blue Category : 14985.3
		: General Solid waste: Outsourced

[Handwritten Signature]
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5. Details of the Storage, treatment, transportation, processing and Disposal Facility			
(i) Details of the on-site storage facility	:	Size	: 4 × (12 × 10) sq. feet
	:	Capacity	: 4 × 30.61 m ³
(ii) Disposal facilities	:	Provision of on-site storage : (cold storage or any other provision)	
	:	Type of treatment Equipment	No of acit treatedo unit Quantity disposed in kg per annum
	:	Incinerators Plasma Pyrolysis Autoclaves Microwave Hydroclave Shredder Needle tip cutter or destroyer Sharps encapsulation or concrete pit Deep burial pits: Chemical disinfection: Any other treatment equipment:	Handled by - CBMWTF Operator
(iii) Quantity of recyclable wastes sold to authorized recyclers after treatment in kg per annum.	:	Red Category (like plastic, glass etc.) Handled by CBMWTF operator	
(iv) No of vehicles used for collection and transportation of biomedical waste	:	02 (Two)	
(v) Details of incineration ash and ETP sludge generated and disposed during the treatment of wastes in Kg per annum	:	Incineration Ash	Quantity Generated Where disposed
(vi) Name of the Common Bio-Medical Waste Treatment Facility Operator through which wastes are disposed of	:	IGIMS, Patna / Sangam Mediserve Pvt. Ltd	
(vii) List of member HCF not handed over bio-medical waste.	:	NA	
6. Do you have bio-medical waste management committee? If yes, attach minutes of the meetings held during the reporting period	:	Yes, attached	


S D

7.	Details trainings conducted on BMW	
	(i) Number of trainings conducted on BMW Management.	: 09
	(ii) Number of personnel trained	: 623
	(iii) Number of personnel trained at the time of induction	:
	(iv) Number of personnel not undergone any training so far	: NA
	(v) Whether standard manual for training is available?	: YES
	(vi) Any other information	: Nil
8.	Details of the accident occurred during the year	
	(i) Number of Accidents occurred	: Nil
	(ii) Number of the persons affected	: Nil
	(iii) Remedial Action taken (Please attach details if any)	: Nil
	(iv) Any Fatality occurred, details.	: Nil
9.	Are you meeting the standards of air Pollution from the incinerator? How many times in last year could not met the standards?	: NA
	Details of Continuous online emission monitoring systems installed	:
10.	Liquid waste generated and treatment methods in place. How many times you have not met the standards in a year?	: STP of 1200 KLD & ETP of 100 KLD has been commissioned, discharge consent order having memo No.-B-177 date 28-01-2021 is obtained from Bihar state pollution control board. 21.5 kg sludge generated in the Jan 2021 to Dec 2021.
11.	Is the disinfection method or sterilization meeting the log 4 standards? How many times you have not met the standards in a year?	: NA
12.	Any other relevant information	: NA

Certified that the above report is for the period from

01 January 2021 to 31 December 2021

Rajiv

Date: 07-06-2022

Place: PATNA

(Signature)

Name and Signature of the Head of the Institution



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Details of Bio Medical Waste generated/ Disposed from January 2021 to December 2021 in AIIMS, Patna

Sr. No.	Month's Name	Yellow Bag	Blue Bag	Red Bag	PPC	TOTAL
		(Weight in K.G.)	(Weight in K.G.)	(Weight in K.G.)	(Weight in K.G.)	(Weight in K.G.)
1	January	7472.7	212.4	4258.6	101	12044.7
2	February	6993.3	861.2	6220.8	135.7	14211
3	March	4708.3	654.4	5350.8	148.9	10862.4
4	April	9454	1180	6843	96.6	17573.6
5	May	12178.4	987.9	8552.9	302.5	22021.7
6	June	11036.7	1247	8729.6	257.7	21271
7	July	9185.5	1500	10599.4	274.3	21559.2
8	August	7099.9	1550.2	10580.7	288.5	19519.3
9	September	8976.4	1769.8	13462.9	349.3	24558.4
10	October	9656.9	1713.7	11706.6	300.4	23377.6
11	November	7299	1551.8	10786.6	255.5	19892.9
12	December	8970.2	1756.9	12291	286.8	23304.9
Total		103031.3	14985.3	109382.9	2797.2	230196.7

Sueta Kumari
18/01/2022
SANITATION OFFICER
AIIMS PATNA



goods and materials, the frequency of the transactions and the special requirements of the concerned Ministries/Departments.

- (ii) Separate accounts shall be kept for
- Fixed Assets such as plant, machinery, equipment, furniture, fixtures etc. in the Form GFR-22.
 - Consumables such as office stationery, chemicals, maintenance spare parts etc. in the Form GFR-23.
 - Library books in the Form GFR 18
 - Assets of historical/artistic value held by museum/government departments in the Form GFR-24.

Note: These forms can be supplemented with additional details by Ministries/Departments as required.

Rule 212 Hiring out of Fixed Assets. When a fixed asset is hired to local bodies, contractors or others, proper record should be kept of the assets and the hire and other charges as determined under rules prescribed by the competent authority, should be recovered regularly. Calculation of the charges to be recovered from the local bodies, contractors and others as above should be based on the historical cost.

Rule 213 (1) Physical verification of Fixed Assets. The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

Rule 213 (2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

Rule 213 (3) Procedure for verification :

- Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.
- A certificate of verification along with the findings shall be recorded in the stock register.

- Discrepancies, including shortages, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38.

Rule 214 Buffer Stock. Depending on the frequency of requirement and quantity thereof as well as the pattern of supply of a consumable material, optimum buffer stock should be determined by the competent authority.

Note: As the inventory carrying cost is an expenditure that does not add value to the material being stocked, a material remaining in stock for over a year shall generally be considered surplus, unless adequate reasons to treat it otherwise exist. The items so declared surplus may be dealt as per the procedure laid down under Rule 217.

Rule 215 Physical verification of Library books.

- Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done.
- Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable provided such losses are not attributable to dishonesty or negligence. However, loss of a book of a value exceeding Rs. 1,000/- (Rupees One thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken.

Rule 216 Transfer of charge of goods, materials etc. In case of transfer of Officer-in-charge of the goods, materials etc., the transferred officer shall see that the goods or material



are made over correctly to his successor. A statement giving all relevant details of the goods, materials etc., in question shall be prepared and signed with date by the relieving officer and the relieved officer. Each of these officers will retain a copy of the signed statement.

Rule 217 Disposal of Goods.

- (i) An item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item.
- (ii) The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable.
- (iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilised. A report of stores for disposal shall be prepared in Form GFR - 10.
- (iv) In case an item becomes unserviceable due to negligence, fraud or mischief on the part of a Government servant, responsibility for the same should be fixed.
- (v) **Sale of Hazardous waste/Scrap Batteries/Electronic waste:** Scrap lots comprising of hazardous waste, batteries etc. shall be sold keeping in view the extant guidelines of Ministry of Environment & Forest. Prospective bidders of such lots of hazardous waste/scrap batteries/ e-waste should be in possession of registration, valid on the date of e-Auction and on the date of delivery, as recycler/ pre-processor agency.

Rule 218 Modes of Disposal.

- (I) Surplus or obsolete or unserviceable goods of assessed residual value above Rupees Two Lakh should be disposed of by:
 - (a) obtaining bids through advertised tender or
 - (b) public auction.

- (ii) For surplus or obsolete or unserviceable goods with residual value less than Rupees Two Lakh, the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and, also, deterioration in value of goods to be disposed of. Ministries/ Departments should, as far as possible prepare a list of such goods.
- (iii) Certain surplus or obsolete or unserviceable goods such as expired medicines, food grain, ammunition etc., which are hazardous or unfit for human consumption, should be disposed of or destroyed immediately by adopting suitable mode so as to avoid any health hazard and/or environmental pollution and also the possibility of misuse of such goods.
- (iv) Surplus or obsolete or unserviceable goods, equipment and documents, which involve security concerns (e.g. currency, negotiable instruments, receipt books, stamps, security press etc.) should be disposed of/ destroyed in an appropriate manner to ensure compliance with rules relating to official secrets as well as financial prudence.

Rule 219 Disposal through Advertised Tender.

- (i) The broad steps to be adopted for this purpose are as follows:
 - (a) Preparation of bidding documents.
 - (b) Invitation of tender for the surplus goods to be sold.
 - (c) Opening of bids.
 - (d) Analysis and evaluation of bids received.
 - (e) Selection of highest responsive bidder.
 - (f) Collection of sale value from the selected bidder.
 - (g) Issue of sale release order to the selected bidder.
 - (h) Release of the sold surplus goods to the selected bidder.
 - (i) Return of bid security to the unsuccessful bidders.
- (ii) The important aspects to be kept



in view while disposing the goods through advertised tender are as under:-

- (a) The basic principle for sale of such goods through advertised tender is ensuring transparency, competition, fairness and elimination of discretion. Wide publicity should be ensured of the sale plan and the goods to be sold. All the required terms and conditions of sale are to be incorporated in the bidding document comprehensively in plain and simple language. Applicability of taxes, as relevant, should be clearly stated in the document.
- (b) The bidding document should also indicate the location and present condition of the goods to be sold so that the bidders can inspect the goods before bidding.
- (c) The bidders should be asked to furnish bid security along with their bids. The amount of bid security should ordinarily be ten per cent. of the assessed or reserved price of the goods. The exact bid security amount should be indicated in the bidding document.
- (d) The bid of the highest acceptable responsive bidder should normally be accepted. However, if the price offered by that bidder is not acceptable, negotiation may be held only with that bidder. In case such negotiation does not provide the desired result, the reasonable or acceptable price may be counter offered to the next highest responsive bidder(s).
- (e) In case the total quantity to be disposed of cannot be taken up by the highest acceptable bidder, the remaining quantity may be offered to the

next higher bidder(s) at the price offered by the highest acceptable bidder.

- (f) Full payment, i.e. the residual amount after adjusting the bid security should be obtained from the successful bidder before releasing the goods.
- (g) In case the selected bidder does not show interest in lifting the goods, the bid security should be forfeited and other actions initiated including re-sale of the goods in question at the risk and cost of the defaulter, after obtaining legal advice.

(iii) Late bids i.e. bids received after the specified date and time of receipt should not to be considered.

Rule 220 Disposal through Auction.

- (i) A Ministry or Department may undertake auction of goods to be disposed of either directly or through approved auctioneers.
- (ii) The basic principles to be followed here are similar to those applicable for disposal through advertised tender so as to ensure transparency, competition, fairness and elimination of discretion. The auction plan including details of the goods to be auctioned and their location, applicable terms and conditions of the sale etc. should be given wide publicity in the same manner as is done in case of advertised tender.
- (iii) While starting the auction process, the condition and location of the goods to be auctioned, applicable terms and conditions of sale etc., (as already indicated earlier while giving wide publicity for the same), should be announced again for the benefit of the assembled bidders.
- (iv) During the auction process, acceptance or rejection of a bid should be announced immediately on the stroke of the hammer. If a bid is accepted, earnest money (not less than twenty-five per cent. of the bid value) should immediately be taken on the spot from the successful bidder



either in cash or in the form of Deposit-at-Call-Receipt (DACR), drawn in favour of the Ministry or Department selling the goods. The goods should be handed over to the successful bidder only after receiving the balance payment.

- (v) The composition of the auction team will be decided by the competent authority. The team should however include an officer of the Internal Finance Wing of the department

Rule 221 Disposal at scrap value or by other modes. If a Ministry or Department is unable to sell any surplus or obsolete or unserviceable item in spite of its attempts through advertised tender or auction, it may dispose of the same at its scrap value with the approval of the competent authority in consultation with Finance division. In case the Ministry or Department is unable to sell the item even at its scrap value, it may adopt any other mode of disposal including destruction of the item in an eco-friendly manner.

Rule 222 A sale account should be prepared for goods disposed of in Form GFR 11 duly signed by the officer who supervised the sale or auction.

Rule 223 (1) Powers to write off. All profits and losses due to revaluation, stock-taking or other causes shall be duly recorded and adjusted where necessary. Formal sanction of the competent authority shall be obtained in respect of losses, even though no formal correction or adjustment in government accounts is involved. Powers to write off of losses are available under the Delegation of Financial Powers Rules.

Rule 223 (2) Losses due to depreciation : Losses due to depreciation shall be analysed, and recorded under following heads, as applicable :-

- (i) normal fluctuation of market prices;
- (ii) normal wear and tear;
- (iii) lack of foresight in regulating purchases; and
- (iv) negligence after purchase.

Rule 223 (3) Losses not due to depreciation : Losses not due to depreciation shall be grouped under the following heads :-

- (i) losses due to theft or fraud;
- (ii) losses due to neglect;

- (iii) anticipated losses on account of obsolescence of stores or of purchases in excess of requirements;
- (iv) losses due to damage, and
- (v) losses due to extra ordinary situations under 'Force Majeure' conditions like fire, flood, enemy action, etc.;



CONTRACT MANAGEMENT

Rule 224 (1) All contracts shall be made by an authority empowered to do so by or under the orders of the President in terms of Article 299 (1) of the Constitution of India.

Rule 224 (2) All the contracts and assurances of property made in the exercise of the executive power of the Union shall be executed on behalf of the President. The words "for and on behalf of the President of India" should follow the designation appended below the signature of the officer authorized in this behalf.

Note 1: The various classes of contracts and assurances of property, which may be executed by different authorities, are specified in the Notifications issued by the Ministry of Law from time to time.

Note 2: The powers of various authorities, the conditions under which such powers should be exercised and the general procedure prescribed with regard to various classes of contracts and assurances of property are laid down in Rule 21 of the Delegation of Financial Powers Rules.

Rule 225 **General principles for contract.**

The following general principles should be observed while entering into contracts:—

- (i) The terms of contract must be precise, definite and without any ambiguities. The terms should not involve an uncertain or indefinite liability, except in the case of a cost plus contract or where there is a price variation clause in the contract.
- (ii) Standard forms of contracts should be adopted wherever possible, with such modifications as are considered necessary in respect of individual contracts. The modifications should be carried out only after obtaining financial and legal advice.
- (iii) In cases where standard forms of contracts are not used, legal and financial advice should be taken in drafting the clauses in the contract.
- (iv) (a) A Ministry or Department may, at its discretion, make purchases of value up to Rupees two lakh and fifty thousand by issuing purchase orders containing basic terms and conditions:
 - (b) In respect of Works Contracts, or Contracts for purchases valued

between Rupees one lakh to Rupees ten lakhs, where tender documents include the General Conditions of Contract (GCC), Special Conditions of Contract (SCC) and scope of work, the letter of acceptance will result in a binding contract.

- (c) In respect of contracts for works with estimated value of Rupees ten lakhs or above or for purchase above Rupees ten lakhs, a Contract document should be executed, with all necessary clauses to make it a self-contained contract. If however, these are preceded by Invitation to Tender, accompanied by GCC and SCC, with full details of scope and specifications, a simple one page contract can be entered into by attaching copies of the GCC and SCC, and details of scope and specifications, Offer of the Tenderer and Letter of Acceptance.
- (d) Contract document should be invariably executed in cases of turnkey works or agreements for maintenance of equipment, provision of services etc.
- (v) No work of any kind should be commenced without proper execution of an agreement as given in the foregoing provisions.
- (vi) Contract document, where necessary, should be executed within 21 days of the issue of letter of acceptance. Non-fulfilment of this condition of executing a contract by the Contractor or Supplier would constitute sufficient ground for annulment of the award and forfeiture of Earnest Money Deposit.
- (vii) Cost plus contracts should ordinarily be avoided. Where such contracts become unavoidable, full justification should be recorded before entering into the contract. Where supplies or special work covered by such cost plus contracts have to continue over a long duration, efforts should be made to convert future contracts on a firm price basis after allowing a reasonable period to the suppliers/contractors to



Sl. No.	Main-Head	Description of records		Retention Period	Remarks
		(1)	(2)		
(1)	(2)	(3)	(4)	(5)	
2.	Budget Estimates / Revised Estimates.	(viii) Final withdrawal from GPF, e.g., for house building, higher technical education of children, etc. (ix) GPF annual statements. (x) T.A./Transfer T.A. claims	1 year. 1 year. 3 years, or one year after completion of audit, whichever is later. 3 years.		The retention period here related to the Budget / Revised Estimates as compiled by the Budget / Accounts Section for the Department as a whole.
3.	Service Books of:				
	(a) Officials entitled to retirement / terminal benefits.		3 years after issue of final pension/ gratuity payment order.		
	(b) Other employees.		3 years after they have ceased to be in service.		
4.	Leave Account of:				
	(a) Officials entitled to retirement / terminal benefits.		3 years after issue of final pension/ gratuity payment order.		
	(b) Other employees.		3 years after they have ceased to be in service.		
5.	Service records.	(a) Nomination relating to family pension in and DCR gratuity. (b) Civil List Gradation/ Seniority list- (i) in the case of Departments preparing bringing out the compilation. (ii) In the case of other Departments (i.e., those supplying information for such compilation)	1 year - after settlement of benefits. 3 years. 1 year after issue of relevant compilation.		Subject to the nomination in original or an authenticated copy thereof (where original kept with the audit) as the may be being placed in Vol. II of the Service Book/ Personal File.



Sl. No.	Main-Head	Description of records		Retention Period	Remarks	
		Sub-Head				
(1)	(2)	(3)		(4)	(5)	
6.	Expenditure statements.	(c) Alteration in the date of birth.		3 years.	Subject to suitable entry being made in the appropriate service record and an authenticated copy of the order being kept in Vol. II of Service Book/Personal file - do -	
		(d) Admission of previous service not supported by authenticated service record, e.g., through collateral evidence.		3 years; or 1 year after completion of audit, whichever is later	Subject to a suitable record being kept somewhere, e.g., in the Service Book or History Sheet.	
		(e) Verification of service.		5 years.		
		(a) In respect of lower formations. (b) In respect of Department itself.		To be weeded out at the end of financial year. To be weeded out after the Appropriation Accounts for the year have been finalized		
7.	Surety Bonds executed in be favour of a temporary or a retiring Government servant.	(c) Register of monthly expenditure (Form GFR 9)		To be weeded out the Appropriation Accounts for the year have been finalized.		
				3 years after the Bond ceases to enforceable.		
8.	(a) Pay Bill register. (b) Office copies of Establishment pay bills and related schedules (in respect of period for which pay bill register is not maintained). (c) Schedules to the Establishment pay bills for the period for which pay bill register is maintained. (d) Acquaintance Roll.			35 years		
				35 years		
					3 years, or one year after the completion of audit, whichever is later	
					3 years, or one year after the completion of audit, whichever is later.	



Sl. No.	Main-Head	Description of records		Retention Period	Remarks
		(1)	(2)		
(1)	(2)	(3)	(4)	(5)	(5)
9.	Muster Rolls.			Such period as may be prescribed in this behalf in the departmental regulations subject to a minimum of three financial years of payment excluding the financial year of payment	
10.	Bill Register maintained in Form TR-28-A			5 years.	
11.	Paid cheques returned by the Bank to the Audit/Accounts Office.			5 years	The counter foils of paid cheques should be preserved for the same period as prescribed for preservation of paid cheques, viz., 5 years. However, in cases where the counter foils are required to be preserved in connection with settlement of some enquiry, etc., these should not be destroyed unless otherwise advised by the authorities conducting the enquiry. The other instructions contained in this Appendix will continue to be applicable in this case before the counterfoils which are more than five years old are actually destroyed.
12.	Files, papers and documents relating to contracts, agreements, etc.			5 years after the contract/ agreement is fulfilled or terminated. In cases where audit objections have been raised, however, the relevant files and documents shall not, under any circumstances, be allowed to be destroyed till such time as the objections have been cleared to the satisfaction of the audit authorities or have been reviewed by the Public Accounts Committee.	
13.	Sub-vouchers relating to the Secret Service Expenditure.			3 years after the expiry of the financial year in which the expenditure was incurred, subject to completion of administrative audit and issue of audit certificate by the nominated Controlling Officer.	

**INSTRUCTIONS**

1. The retention period specified in Column (4), in the case of a file, is to be reckoned from the year in which the file is closed (i.e., action thereon has been completed) and not necessarily from the year in which it is recorded.
2. In the case of records other than files, e.g., registers, the prescribed retention period will be counted from the year in which it has ceased to be current.
3. In exceptional cases, a record may be retained for a period longer than that specified in the schedule, if it has certain special features or such a course is warranted by the peculiar needs of the department. In no case, however, will a record be retained for a period shorter than that prescribed in the schedule.
4. If a record is required in connection with the disposal of another record, the former will not be weeded out until after all the issues raised in the latter have been finally decided, even though the retention period marked on the former may have expired in the meantime. In fact, the retention periods initially marked on such records should be consciously reviewed and, where necessary, revised suitably.

NOTES.-

- (1) Before any pay bills/pay registers are destroyed, the service of the Government servants concerned should be verified under Rule 257 in accordance (1) with .
- (2) The periods of preservation of account records in Public Works Offices are prescribed separately by Government.
- (3) Where a minimum period after which any record may be destroyed has been prescribed, the Head of a Department or any other authority empowered by him to do so, may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest financial year covered by the record.
- (4) Heads of Departments shall be competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as property appertain to the accounts audited by the Indian Audit and Accounts Departments shall be forwarded to the Audit Officer and or the Accounts Officers, as the case may be, for his concurrence in their destruction before the destruction is ordered by the Head of Department.
- (5) Full details shall be maintained permanently, in each office, of all records destroyed from time to time.



ANNEXURE TO APPENDIX – 9

Destruction of records referred to in Para. 1 (iii) of this Appendix

Description of records			Retention Period	Remarks
Sl. No.	Main-Head	Sub-Head		
(1)	(2)	(3)	(4)	(5)
1.	Creation & Classification of posts.	(i) Continuance / revival of posts. (ii) Conversion of temporary posts. (iii) Creation of posts. (iv) Revision of scales of pay. (v) Upgrading of posts.	1 year 10 years 10 years Permanent in the case of Departments issuing orders and Departments concerned; other Departments need keep only the standing orders, weeding out superseded ones as and when they become obsolete. 10 years	Subject to particulars of sanction being noted in Establishment/ Sanction Register. – do – – do – – do –
2.	Review for determining suitability of employees for continuance in service.	Establishment / Sanction Register.	Permanent.	Where, for any reason the register is re-written, the old volume will be kept for 3 years.
3.	Arbitration and litigation cases.		3 years	Subject to: (a) the file not being closed until the award/ judgment become final in all respects by limitation or final decision in appeal/ revision; and (b) cases involving important issues or containing material of a high precedent / reference value being retained for an appropriately longer period either initially or at the time of review.



Description of records			Retention Period	Remarks
Sl. No.	Main-Head	Sub-Head		
(1)	(2)	(3)	(4)	(5)
4.	Notices under Section 80 of Civil Procedure Code.		1 year	If such a notice is followed up by a civil suit, it would become arbitration/ litigation case and would, therefore, need to be retained for 3 years.
5.	Recruitment.	Condonation of break in service.	5 years	Subject to a suitable entry being made in the appropriate service record and an authenticated copy of the order being kept in Vol. II of Service Book Personal File.
6.	Advance. house building	(i) Car Advance Rules (ii) Conveyance Advance Rules. (iii) Cycle Advance Rules (iv) Festival Advance Rules (v) GPF Advance Rules (vi) House Building Advance Rules (vii) Motor Cycle / Scooter Advance Rules (viii) Pay Advance Rules (ix) T. A. Advance Rules (x) Travel Concession Rules (xi) Other Advance Rules (xii) Grant of car Advance (xiii) Grant of conveyance allowance	Permanent in the case of Departments issuing the rules, orders and instructions; other Departments need keep only the standing rules, etc., weeding out the superseded ones as and when they become obsolete. 1 year	Subject to : (i) suitable entries being made in pay bill register; and (ii) in case of motor car/motor cycle / scooter and house building advances.



Description of records			Retention Period	Remarks
Sl. No.	Main-Head	Sub-Head		
(1)	(2)	(3)	(4)	(5)
		(xiv) Grant of cycle advance (xv) Grant of festival advance (xvi) Grant of GPF advance advance (xvii) Grant of (xviii) Grant of motor cycle/scooter advance (xix) Grant of pay advance (xx) Grant of T. A. advance (xxi) Grant of LTC advance (xxii) Grant of other advance	1 year 1 year	(a) copies of sanction being placed on personal files; and (b) mortgage deeds and other agreements executed being kept separately in safe custody for the period they are valid.
7.	Surety Bonds executed in favor of a temporary or a retiring Government servant.		3 years after the Bond ceases to be enforceable.	
8.	Pension / retirement.	(i) Rules and Orders (general aspects.) (ii) In respect of Groups 'A', 'B' and 'C' Government servants. (a) Pre-verification of pension cases. (b) Invalid pension (c) Family pension (d) Other pensions (e) Gratuity (f) Commutation of pension after the Bond ceases to be enforceable.	Permanent in the case of Departments issuing the rules, orders and instructions; other Departments need keep only the standing rules and orders weeding out the superseded ones as and when they become obsolete. 3 years Till one year after the last beneficiary of the family pension ceases to be entitled to receive or 5 years whichever is later. 5 years 15 years	



Note – The principle to be adopted in respect of files having financial implications and hence liable to be called by audit for inspection is that such files should be retained for a period of five years after they have been recorded. If, at any time during the period of five years, an audit objection having reference to the transaction dealt with in that file arises, is received, the file will not be destroyed until after the audit objection has been settled to the satisfaction of the audit. Also, if local audit does not take place within the period of five years, the Head of the Office should ascertain from the audit authorities whether they have any objection to the files relating to the earlier years, due for weeding out by the application of the five year formula, being destroyed or retained for a further period for scrutiny by the audit party and, if so, for what period.

While records may be reviewed and weeded out at periodical intervals in the light of the retention periods prescribed to avoid their build-up, the attempt should be to make a continuous and conscious effort throughout the year to weed out unnecessary records. In other words, the working rules should be “weed as you go”.

INSTRUCTIONS:

1. The retention period specified in Column (4) in the case of a file, is to be reckoned from the year in which the file is closed (i.e., action thereon has been completed) and not necessarily from the year in which it is recorded.
2. In the case of records other than files, e.g., registers, the prescribed retention period will be counted from the year in which it has ceased to be current.
3. In exceptional cases, a record may be retained for a period longer than that specified in the Schedule, if it has certain special features or such a course is warranted by the peculiar needs of the Department. In no case, however, will a record be retained for a period shorter than that prescribed in the schedule.
4. If a record is required in connection with the disposal of another record, the former will not be weeded out until after all the issues raised on the latter have been finally decided, even though the retention period marked on the former may have expired in the meantime. In fact, the retention periods initially marked on such records should be consciously “reviewed and where necessary revised suitably”.



APPENDIX - 10

[See Rule 61 and Rule 69]

“CHECK AGAINST PROVISION OF FUNDS”

The pre-check to be applied to all payments by the departmentalized Accounts Officers includes a check against provision of funds also. It is an important part of the functions of the Accounts Office to see that no payment is made in excess of the budget allotment. In order to exercise an effective check in this behalf, a separate register (DDO-wise Bill Passing-cum-Expenditure Control Register –Form CAM –9) should be maintained in the Accounts Officer for each Drawing Officer and by sub-heads and units of appropriation so as to ensure at the time of passing each bill that the amount of the bill under check is covered by Budget allotment. If the amount of any bill leads to excess over the Budget allotment or is not covered by an advance from the Contingency Fund, the Accounts Officer should decline payment under advice to the authority controlling the grant so that the latter could arrange for additional funds. An Appropriation Audit Register (Form CAM – 62) shall be maintained.

NOTE. – In cases where payment of a bill/claim would lead to excess over the provision under any unit of appropriation the payment may be made by the Pay and Accounts Office only on receipt of an assurance in writing from the Ministry/Head of Department controlling the grant that the expenditure involved is not on a New Service, or New Instrument of Service; that necessary funds to accommodate the expenditure will be provided for in time by issue of re- appropriation order, etc., that a note to the effect has been kept for further action, and that the grant as a whole (i.e., separately under Revenue and Capital Sections) is not likely to be exceeded. This applies in respect of any new item of expenditure, provision for which does not exist in the Budget (as distinct from expenditure on “New Service” or “New Instrument Service” not provided in the Budget) as well as in cases where the existing provisions is not sufficient to cover the payments. **In case of an urgent requirement of expenditure attracting the provisions of New Service/New Instruments of Service and thereby supplementary demands through the approval of Parliament, the same should be referred to Ministry of Finance. The excess expenditure in such cases can be allowed by the concerned Financial Advisers only on the specific approval of Secretary (Expenditure) that the necessary funds will be made available through the next batch of supplementary demands for grant.**

If such a contingency in regard to inevitable payment of a bill should arise towards the close of financial year and the grant as a whole is likely to get exceeded thereby, order of the FA on behalf of the Chief Accounting Authority would have to be sought.

In case the additional funds required are to be made available merely by reallocation (and not by re- appropriation) of savings, if any, under the same sub-head of appropriation, the related claim will be passed for payment only after additional funds therefor are allocated in writing by the Controlling Officer.

PUBLISHED IN THE GAZETTE OF INDIA PART II, SECTION 3, SUB-SECTION (i), EXTRAORDINARY DATED 9.4.2003

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE AND COMPANY AFFAIRS
DEPARTMENT OF COMPANY AFFAIRS**

NOTIFICATION

New Delhi the 9th April, 2003.

G.S.R. 324 (E).— In exercise of the powers conferred by section 3 of the Destruction of Records Act, 1917 (5 of 1917), and in supersession of the Disposal of Records (in the Offices of the Registrars of Companies) Rules, 1984, except as respect things done or omitted to be done, before such supersession, the Central Government hereby makes the following rules, namely :-

- 1. Short title and commencement.** – (1) These rules may be called the **Disposal of Records (in the Offices of the Registrars of Companies) Rules, 2003.**
 - (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. Definitions.** – In these rules, unless the context otherwise requires,-
 - (a) “Act” means the Companies Act, 1956 (1 of 1956);
 - (b) “company” has the meaning assigned to it in the Act and includes a foreign company within the meaning of section 591 of the Act;
 - (c) “company in operation” means a company whose name has not been struck off the register under sub-section (5) of section 560 of the Act or which has not been fully wound up and finally dissolved;
 - (d) “registered documents” means a document filed and registered or recorded by the Registrar of Companies in pursuance of the Act and any register or other records maintained by the Registrar of Companies in pursuance of the Act; and
 - (e) “Registrar of Companies” means a Registrar, or an Additional, a Joint, Deputy or an Assistant Registrar, having the duty for registering companies under the Act.
- 3. Certain documents to be preserved permanently.** – The following documents shall be preserved permanently, namely :-

- (1) the Register of Companies;
- (2) the Index to the Register of Companies;
- (3) Index Cards of Companies; and
- (4) Registered documents which relate to any company in operation and which are specified in Schedule I to these rules.

4. Destruction of documents. – Subject to the previous order of the Registrar of Companies, the following records in his office may be destroyed after the expiration of the period of their preservation as specified below :-

(a) **Records to be preserved for 35 years:**

- (i) Register of Security Bonds; and
- (ii) Succession List of Officers.

(b) **Records to be preserved for 21 years :** All papers, registers, refund orders and correspondence relating to the companies liquidation accounts.

(c) **Records to be preserved for 5 years :**

- (i) Copies of Government orders relating to companies;
- (ii) All papers, registers, refund orders and correspondence relating to payment from companies unpaid dividend account under section 205A of the Act and all papers, statements, registers and abstracts relating to the amounts deposited in the fund established under section 205C of the Act;
- (iii) Registered documents of companies which have been fully wound up and finally dissolved together with correspondence relating to such companies;
- (iv) Papers relating to legal proceedings from the date of disposal of the case and appeal, if any;
- (v) Copies of statistical returns furnished to Government;
- (vi) All correspondence including correspondence relating to scrutiny of balance-sheets, prosecutions, reports to the Regional Directors and Company Law Board including inspections under section 209A of the Act, and the correspondence relating to complaints :

Provided that in case of prosecution matters, the date is to be recorded from the date of disposal of the case and appeal, if any.

5. Preservation of documents specified in Schedule II. – (1) The registered documents specified in Schedule II to these rules relating to any company in operation shall be preserved for the period indicated against them in the said schedule.

(2) Notwithstanding anything contained in these rules, where any document to which Schedule II applies has been filed by the company,

- (i) but has not been registered on the date of publication of this notification, it shall be registered before the 1st day of April, 2003 and shall be preserved for a period of one year from the date of such registration; or
- (ii) where it has already been registered before the date of publication of this notification, shall be preserved for a period of two years from the date of such registration:

Provided that in either case, every such document shall be preserved for the period of preservation provided under the said Schedule from the date of filing of the document or one year from the date of registration, whichever is later.

6. Registered documents of foreign companies. – Registered documents of foreign companies which cease to have any place of business in India shall be destroyed after expiry of three years from the date such company ceases to have any place of business in India in accordance with the following procedure:-

The Registrar of Companies, Delhi, shall intimate to the Registrar concerned his intention to destroy the documents and other records of a particular company by a certain date, two weeks in advance thereof and the Registrar concerned shall, on receipt of such intimation, destroy the said documents at the same time and communicate to the Registrar of Companies, Delhi, the fact of such destruction.

7. Records to be preserved for three years :-

- (1) All books, records and papers, other than those specified in clauses (a), (b) and (c) of rule 4, and rule 5 and rule 6.
- (2) Routine correspondence regarding payment of fees, additional filing fees and correspondence about the return of documents:

Provided that no record in the office of the Registrar of Companies shall be destroyed without his previous order in writing in that behalf.

8. Record of document destroyed to be maintained. – The Registrar of Companies shall maintain a Register in two parts, in the form set out in the Appendix annexed hereto, wherein he shall enter brief particulars of the records destroyed and shall certify by his own hand writing therein the date and mode of destruction.

9. Application of other rules not barred. – The provisions of these rules, shall be in addition to and not in derogation of the rules for the destruction of office records connected with accounts (containing in Appendix 13 to the Compilation of the General Financial Rules) and the period prescribed under Record Retention Schedule for Records common to all departments and such other rules (Appendix IX, para 1, part II, Schedule).

[F.No.1/3/2003-CL.V]

RAJIV MEHRISHI
Joint Secretary

APPENDIX

[See Rule 9]

PART I

(Particulars of documents relating to companies)

NAME OF COMPANY	ACT UNDER WHICH REGISTERED	DATE ON WHICH FINALLY DISSOLVED OR WOUND UP OR STRUCK OFF	DESCRIPTION OF DOCUMENTS DESTROYED	DATE AND MODE OF DESTRUCTION WITH INITIALS OF THE REGISTRAR OF COMPANIES
(1)	(2)	(3)	(4)	(5)

PART II

(Particulars of documents other than those specified in Part I)

NO. OF THE FILE OF DOCUMENT DESTROYED	SUBJECT TO WHICH THE DOCUMENT REFERS	DESCRIPTION OF DOCUMENTS DESTROYED	DATE AND MODE OF DESTRUCTION WITH INITIALS OF THE REGISTRAR OF COMPANIES
(1)	(2)	(3)	(4)

SCHEDULE I

[See Rule 3(4)]

NO. (1)	NAME OF DOCUMENT (2)	PERIOD OF PRESERVATION (3)
1.	Certified copy of order of Regional Director confirming change of registered office from one place to another within a State	Permanent
2.	Certified copy of special resolution for alteration of object clause in the Memorandum and a printed copy of the memorandum so altered [section 18(1)]	Permanent
3.	Certified copy of order confirming change of registered office from one State to another [section 18(3)]	Permanent
4.	Memorandum and articles for registration of a new company [section 33(1)]	Permanent
5.	Approval granted under section 25 for modification in the memorandum and articles of association; any order under section 31	Permanent
6.	Notice of consolidation or division of share capital and of conversion and reconversion into stock [section 95]	Permanent
7.	Notice of increase of share capital [section 97] for companies incorporated under section 25	Permanent
8.	Order of court confirming reduction of share capital and certified copy of the order and minute [section 103]	Permanent
9.	Copy of order of court regarding cancellation or variation of shareholders' right [section 107]	Permanent
10.	Notice of address at which books of account are maintained [section 209(1)]	Permanent
11.	Copy of order of court regarding compromises and arrangements with creditors and members and copy of orders in appeal [section 391(3)]	Permanent
12.	Copy of orders of court relating to reconstruction and amalgamation of companies [section 394(3)]	Permanent
13.	Scheme or contract involving transfer of shares [section 395(4A)(1)(i)]	Permanent
14.	Order of amalgamation [section 396]	Permanent
15.	Copy of orders of court for alteration of memorandum and articles of association under section 397 or section 398	Permanent
16.	Abstract of receiver accounts [section 421] Register of remittances into and withdrawal from Reserve Bank of India	Permanent

17.	Certified copy of court's order declaring dissolution to be void [section 559(2)]	Permanent
18.	Registration of existing companies – copy of resolution [section 565]	Permanent
19.	Registration of existing companies – list of members [section 567(a)]	Permanent
20.	Registration of existing companies – statement of particulars to be filed [section 567(c)]	Permanent
21.	Application by an existing joint stock company for registration as a limited/unlimited company [section 568]	Permanent
22.	Application by an existing company (not being a joint stock company) for registration as a limited/unlimited company [section 568]	Permanent
23.	Registration of existing companies – list of directors, etc. [section 568(a)]	Permanent
24.	Registration of an existing company – declaration form [section 569]	Permanent

SCHEDULE II

[See Rule 5]

NO. (1)	NAME OF DOCUMENT (2)	PERIOD OF PRESERVATION (3)
1.	Declaration of compliance with requirements of the Act by an Advocate, Attorney, Pleader, Secretary or Chartered Accountant in whole-time practice, or Director, Manager or Secretary named as such in the articles [section 33(2)]	5 years
2.	Return of deposit filed under section 58A under rule 10 of the Companies (Acceptance of Deposits) Rules, 1975	5 years
3.	Copy of advertisement or statement in lieu of advertisement under section 58A (under rule 4/4A <i>ibid</i>)	5 years
4.	Return of allotment of shares [section 75(1)(a)]	5 years
5.	Contract of allotment of shares fully or partly paid up otherwise than in cash and verified copies of such contract [section 75(1)(b)]	5 years
6.	Prescribed particulars in contracts not reduced to writing [section 75(2)]	5 years
7.	Registered documents relating to companies struck off under section 560(5) together with correspondence [rule 4(3)]	5 years
8.	A copy of declaration of solvency in form 4A and a copy of return in Form 4C in case of buy back of securities	5 years
9.	Statement disclosing amount or rate per cent of the commission of subscribing for shares where they are not offered to the public for subscription [section 76]	5 years
10.	Particulars of mortgages [section 125]	5 years after satisfaction of charges.
11.	Particulars of charge on a property acquired subject to charge [section 127]	5 years after satisfaction of charges.
12.	Registration of one issue of series of debentures [section 128]	One year after redemption of debentures or satisfaction of charge, or one year after the date of credit of amount of matured debentures with interest accrued thereon to Investor Education and Protection Fund established

		under section 205C of the Act, whichever is later.
13.	Registration of debentures in more than one series [proviso to section 128]	One year after redemption of debentures or satisfaction of charge, or one year after the date of credit of amount of matured debentures with interest accrued thereon to Investor Education and Protection Fund established under section 205C of the Act, whichever is earlier.
14.	Particulars of commission on debentures	5 years
15.	Particulars of modification of charge [section 135]	5 years after satisfaction of charges
16.	Memorandum of satisfaction of charge [section 138]	5 years after satisfaction
17.	Declaration before commencing business by a company issuing a prospectus [section 149(1)]	One year after issue of certificate by the Registrar.
18.	Declaration before commencing business by a company, issuing a statement in lieu of prospectus [section 149(2)]	One year after issue of certificate by the Registrar.
19.	Return under section 187C	8 years
20.	Registration of resolution and agreements [section 192)	5 years
21.	Annual return of members of a company having share capital [section 159]	5 years
22.	Annual return of members not having share capital [section 160]	3 years.
23.	Annual balance sheet and profit and loss account [section 220]	8 years or the filing of next balance sheet and profit and loss account whichever is later.
24.	Notice of auditor [section 224(1)]	3 years
25.	Consent of candidates for directorship to be filed with the Registrar [section 264(2)]	5 years
26.	List of persons consenting to be director [section 266(4)]	5 years
27.	Consent form of directors [section 266(1)(a)] and affidavit regarding the shares registered in the name of a director [section 266(1)(b)(iv)]	5 years
28.	Undertaking of directors to take qualification shares [section 266(1)(b)(iii)] and declaration of qualification shares held by a director [section 271]	5 years

29.	Particulars of directors, etc. [section 303(2)]	5 years
30.	Register of Directors	5 years
31.	Copy of winding up order by court [section 445(1)]	5 years from the date of the dissolution or one year after an application is rejected under section 559 of the Companies Act, 1956.
32.	Audited accounts of official liquidators [section 462(4)]	5 years from the date of the dissolution or one year after an application is rejected under section 559 of the Companies Act, 1956.
33.	Copy of order of court staying winding-up [section 466(3)]	5 years from the date of the dissolution or one year after an application is rejected under section 559 of the Companies Act, 1956.
34.	Copy of the order of dissolution of a company by court.	5 years from the date of the dissolution or one year after an application is rejected under section 559 of the Companies Act, 1956.
35.	Declaration of solvency in the case of voluntary winding-up [section 488(2)(a)]	5 years from the date of the dissolution or one year after an application is rejected under section 559 of the Companies Act, 1956.
36.	Notice of appointment of liquidator in voluntary winding-up [section 493(1)]	5 years from the date of the dissolution or one year after an application is rejected under section 559 of the Companies Act, 1956.
37.	Return of final meeting and dissolution in the case of members winding up [section 497(3)]	5 years from the date of the dissolution or one year after an application is rejected under section 559 of the Companies Act, 1956.
38.	Copy of order of the court deferring the date of dissolution in the case of members winding up [section 497(6)]	5 years from the date of the dissolution or one year after an application is rejected under section 559 of the Companies Act, 1956.
39.	Winding-up notice of creditors' resolution [section 501(1)]	5 years from the date of the dissolution or one year after an application is rejected under section 559 of the

		Companies Act, 1956.
40.	Copy of order of the court deferring date of dissolution in creditors winding-up [section 509(1)]	5 years from the date of dissolution or one year after an application is rejected under section 559 of the Companies Act, 1956.
41.	Return of final meeting and dissolution in the case of creditors' winding up [section 509(3)]	5 years from the date of dissolution or one year after an application is rejected under section 559 of the Companies Act, 1956.
42.	Notice by liquidator of his appointment by court in the case of voluntary wind-up [section 516(1)]	5 years from the date of dissolution or one year after an application is rejected under section 559 of the Companies Act, 1956.
43.	Liquidator's statement of account [section 555(1)(b)]	5 years from the date of dissolution or one year after an application is rejected under section 559 of the Companies Act, 1956.
44.	Registered documents relating to companies struck off under section 560(5) together with correspondence	21 years
45.	Prospectus or statement in lieu of prospectus by a private company altering the articles for converting itself into a public company [section 44]	5 years
46.	Prospectus by a public company [section 60]	5 years
47.	Statement in lieu of prospectus by a company which does not issue prospectus [section 70]	5 years
48.	Notice of increase of members [section 97]	5 years
49.	Statutory Report [section 165]	5 years
50.	Notice of receiver/manager on so ceasing [section 137]	21 years
51.	Notice of appointment of receiver/manager [section 137]	21 years
52.	Notice of the situation of office where a foreign register is kept or any changes therein [section 157(2)]	Permanent or 5 years after closing of the office in India.
53.	Notice of dissenting share holders [section 395]	3 years after Court's order
54.	Registered documents of companies which have been fully wound up and finally dissolved together with correspondence relating to such companies.	3 years after Court's order
55.	Notice of situation of registered office and any	Permanent or the last

	change there in [section 146]	change of situation of the registered office.
56.	List of unclaimed dividends Form No.1, rule 3(5) of the Companies Unpaid Dividend (Transfer to General Revenue Accounts of the Central Government) Rules, 1978 [section 205A]	10 years
57.	Statement of unclaimed dividends [section 555]	10 years
58.	Intimation of director's disqualification by a director	6 years
59.	Form 1AA, 1AB and 1AC intimation of officer charged with duties	5 years
60.	Return of appointment of managerial personnel [section 269]	5 years
61.	Compliance certificate [section 383A]	5 years
62.	Any other registered document not specified above	3 years

Rates of depreciation
(for income-tax)

AS APPLICABLE FROM THE ASSESSMENT YEAR 2003-04 ONWARDS

<i>Block of assets</i>	<i>Depreciation allowance as percentage of written down value</i>		
	<i>AYs 2003-04 to 2005-06</i>	<i>AY 2006-07 to AY 2017-18</i>	<i>AY 2018-19 onwards</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
PART A			
TANGIBLE ASSETS			
I. BUILDING [See Notes 1 to 4 below the Table]			
(1) Buildings which are used mainly for residential purposes except hotels and boarding houses	5	5	5
(2) Buildings other than those used mainly for residential purposes and not covered by sub-items (1) above and (3) below	10	10	10
(3) Buildings acquired on or after the 1st day of September, 2002 for installing machinery and plant forming part of water supply project or water treatment system and which is put to use for the purpose of business of providing infra-structure facilities under clause (i) of sub-section (4) of <u>section 80-IA</u>	100	100	40
(4) Purely temporary erections such as wooden structures	100	100	40
II. FURNITURE AND FITTINGS			
Furniture and fittings including electrical fittings [See Note 5 below the Table]	15	10	10
III. MACHINERY AND PLANT			
(1) Machinery and plant other than those covered by sub-items (2), (3) and (8) below : [See Note 5A below the Table]	25	15	15
(2) (i) Motor cars, other than those used in a business of running them on hire, acquired or put to use on or after the 1st day of April, 1990 except those covered under entry (ii);	20	15	15
(ii) Motor cars, other than those used in a business of running them on hire, acquired on or after the 23rd day of August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020.	-	-	30
(3) (i) Aeroplanes - Aeroengines	40	40	40
(ii) (a) Motor buses, motor lorries and motor taxis used in a business of running them on hire other than those	40	30	30

covered under entry (b).			
(b) Motor buses, motor lorries and motor taxis used in a business of running them on hire, acquired on or after the 23rd day of August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020.	-	-	45
(iii) Commercial vehicle which is acquired by the assessee on or after the 1st day of October, 1998, but before the 1st day of April, 1999 and is put to use for any period before the 1st day of April, 1999 for the purposes of business or profession in accordance with the third proviso to clause (ii) of sub-section (1) of <u>section 32</u> [See Note 6 below the Table]	40	40	40
(iv) New commercial vehicle which is acquired on or after the 1st day of October, 1998, but before the 1st day of April, 1999 in replacement of condemned vehicle of over 15 years of age and is put to use for any period before the 1st day of April, 1999 for the purposes of business or profession in accordance with the third proviso to clause (ii) of sub-section (1) of <u>section 32</u> [See Note 6 below the Table]	60	60	40
(v) New commercial vehicle which is acquired on or after the 1st day of April, 1999 but before the 1st day of April, 2000 in replacement of condemned vehicle of over 15 years of age and is put to use before the 1st day of April, 2000 for the purposes of business or profession in accordance with the second proviso to clause (ii) of sub-section (1) of <u>section 32</u> [See Note 6 below the Table]	60	60	40
(vi) New commercial vehicle which is acquired on or after the 1st day of April, 2001 but before the 1st day of April, 2002 and is put to use before the 1st day of April, 2002 for the purposes of business or profession [See Note 6 below the Table]	50	50	40
(via) New commercial vehicle which is acquired on or after the 1st day of January, 2009 but before the 1st day of October, 2009 and is put to use before the 1st day of October, 2009 for the purposes of business or profession [See paragraph 6 of the Notes below this Table]	—	50	40
(vii) Moulds used in rubber and plastic goods factories	40	30	30
(viii) Air pollution control equipment, being—			
(a) Electrostatic precipitation systems			
(b) Felt-filter systems			
(c) Dust collector systems	100	100	40
(d) Scrubber-counter current/venturi/packed bed/cyclonic scrubbers			
(e) Ash handling system and evacuation system			
(ix) Water pollution control equipment, being—			
(a) Mechanical screen systems			

(b) Aerated detritus chambers (including air compressor)			
(c) Mechanically skimmed oil and grease removal systems			
(d) Chemical feed systems and flash mixing equipment			
(e) Mechanical flocculators and mechanical reactors			
(f) Diffused air/mechanically aerated activated sludge systems			
(g) Aerated lagoon systems	100	100	40
(h) Biofilters			
(i) Methane-recovery anaerobic digester systems			
(j) Air floatation systems			
(k) Air/steam stripping systems			
(l) Urea Hydrolysis systems			
(m) Marine outfall systems			
(n) Centrifuge for dewatering sludge			
(o) Rotating biological contractor or bio-disc			
(p) Ion exchange resin column			
(q) Activated carbon column			
(x) (a) Solidwaste control equipments being - caustic/lime/chrome/mineral/cryolite recovery systems	100	100	40
(b) Solidwaste recycling and resource recovery systems			
(xi) Machinery and plant, used in semi-conductor industry covering all integrated circuits (ICs) (excluding hybrid integrated circuits) ranging from small scale integration (SSI) to large scale integration/very large scale integration (LSI/VLSI) as also discrete semi-conductor devices such as diodes, transistors, thyristors, triacs, etc., other than those covered by entries (viii), (ix) and (x) of this sub-item and sub-item (8) below	40	30	30
(xia) Life saving medical equipment, being—			
(a) D.C. Defibrillators for internal use and pace makers			
(b) Haemodialysors			
(c) Heart lung machine			
(d) Cobalt Therapy Unit			
(e) Colour Doppler			
(f) SPECT Gamma Camera			

(g) Vascular Angiography System including Digital subtraction Angiography			
(h) Ventilator used with anaesthesia apparatus			
(i) Magnetic Resonance Imaging System			
(j) Surgical Laser [See Note 5B]	40	40	40
(k) Ventilators other than those used with anaesthesia			
(l) Gamma knife			
(m) Bone Marrow Transplant Equipment including silastic long standing intravenous catheters for chemotherapy			
(n) Fibreoptic endoscopes including Paediatric resectoscope/audit resectoscope, Peritoneoscopes, Arthroscope, Microlaryngoscope, Fibreoptic Flexible Nasal Pharyngo Bronchoscope, Fibreoptic Flexible Laryngo Bronchoscope, Video Laryngo Bronchoscope and Video Oesophago Gastroscope, Stroboscope, Fibreoptic Flexible Oesophago Gastroscope			
(o) Laparoscope (single incision)			
(4) Containers made of glass or plastic used as re-fills	50	50	40
(5) Computers including computer software [See note 7 below the Table]	60	60	40
(6) Machinery and plant, used in weaving, processing and garment sector of textile industry, which is purchased under TUFs on or after the 1st day of April, 2001 but before the 1st day of April, 2004 and is put to use before the 1st day of April, 2004 [See Note 8 below the Table]	50	50	40
(7) Machinery and plant, acquired and installed on or after the 1st day of September, 2002 in a water supply project or a water treatment system and which is put to use for the purpose of business of providing infrastructure facility under clause (i) of sub-section (4) of <u>section 80-IA</u> [See Notes 4 and 9 below the Table]	100	100	40
(8) (i) Wooden parts used in artificial silk manufacturing machinery	100	100	40
(ii) Cinematograph films - bulbs of studio lights	100	100	40
(iii) Match factories - Wooden match frames	100	100	40
(iv) Mines and quarries :			
(a) Tubs, winding ropes, haulage ropes and sand stowing pipes	100	100	40
(b) Safety lamps			
(v) Salt works - Salt pans, reservoirs and condensers, etc., made of earthy, sandy or clayey material or any other similar material	100	100	40

(vi) Flour mills - Rollers	80	80	40
(vii) Iron and steel industry - Rolling mill rolls	80	80	40
(viii) Sugar works - Rollers	80	80	40
(ix) Energy saving devices, being—			
A. Specialised boilers and furnaces:			
(a) Ignifluid/fluidized bed boilers			
(b) Flameless furnaces and continuous pusher type furnaces			
(c) Fluidized bed type heat treatment furnaces	80	80	40
(d) High efficiency boilers (thermal efficiency higher than 75 per cent in case of coal fired and 80 per cent in case of oil/gas fired boilers)			
B. Instrumentation and monitoring system for monitoring energy flows:			
(a) Automatic electrical load monitoring systems			
(b) Digital heat loss meters			
(c) Micro-processor based control systems			
(d) Infra-red thermography	80	80	40
(e) Meters for measuring heat losses, furnace oil flow, steam flow, electric energy and power factor meters			
(f) Maximum demand indicator and clamp on power meters			
(g) Exhaust gases analyser			
(h) Fuel oil pump test bench			
C. Waste heat recovery equipment:			
(a) Economisers and feed water heaters			
(b) Recuperators and air pre-heaters	80	80	40
(c) Heat pumps			
(d) Thermal energy wheel for high and low temperature waste heat recovery			
D. Co-generation systems:			
(a) Back pressure pass out, controlled extraction, extraction-cum-condensing turbines for co-generation along with pressure boilers	80	80	40
(b) Vapour absorption refrigeration systems			
(c) Organic rankine cycle power systems			
(d) Low inlet pressure small steam turbines			

E. Electrical equipment:

(a) Shunt capacitors and synchronous condenser systems			
(b) Automatic power cut off devices (relays) mounted on individual motors			
(c) Automatic voltage controller			
(d) Power factor controller for AC motors			
(e) Solid state devices for controlling motor speeds			
(f) Thermally energy-efficient stenters (which require 800 or less kilocalories of heat to evaporate one kilogram of water)			
(g) Series compensation equipment			
(h) Flexible AC Transmission (FACT) devices - Thyristor controlled series compensation equipment	80	80	40
(i) Time of Day (ToD) energy meters			
(j) Equipment to establish transmission highways for National Power Grid to facilitate transfer of surplus power of one region to the deficient region			
(k) Remote terminal units/intelligent electronic devices, computer hardware/software, router/bridges, other required equipment and associated communication systems for supervisory control and data acquisition systems, energy management systems and distribution management systems for power transmission systems			
(l) Special energy meters for Availability Based Tariff (ABT)			

F. Burners:

(a) 0 to 10 per cent excess air burners			
(b) Emulsion burners	80	80	40
(c) Burners using air with high pre-heat temperature (above 300°C)			

G. Other equipment:

(a) Wet air oxidation equipment for recovery of chemicals and heat			
(b) Mechanical vapour recompressors			
(c) Thin film evaporators			
(d) Automatic micro-processor based load demand controllers	80	80	40

(e) Coal based producer gas plants			
(f) Fluid drives and fluid couplings			
(g) Turbo charges/super-charges			
(h) Sealed radiation sources for radiation processing plants			
(x) Gas cylinders including valves and regulators	80	60	40
(xi) Glass manufacturing concerns - Direct fire glass melting furnaces	80	60	40
(xii) Mineral oil concerns:			
(a) Plant used in field operations (above ground) distribution - Returnable packages			
(b) Plant used in field operations (below ground), but not including kerbside pumps including underground tanks and fittings used in field operations (distribution) by mineral oil concerns	80	60	40
(c) Oil wells not covered in clauses (a) and (b) (with effect from the assessment year 2016-17)	-	15	15
(xiii) Renewal energy devices being—			
(a) Flat plate solar collectors			
(b) Concentrating and pipe type solar collectors			
(c) Solar cookers			
(d) Solar water heaters and systems			
(e) Air/gas/fluid heating systems			
(f) Solar crop driers and systems			
(g) Solar refrigeration, cold storages and air-conditioning systems			
(h) Solar steels and desalination systems			
(i) Solar power generating systems			
(j) Solar pumps based on solar-thermal and solar-photovoltaic conversion			
(k) Solar-photovoltaic modules and panels for water pumping and other applications	80	80	40
(l) Windmills and any specially designed devices which run on wind-mills installed on or before March 31, 2012			
(m) Any special devices including electric generators and pumps running on wind energy installed on or before March 31, 2012			
(n) Biogas plant and biogas engines			

(o) Electrically operated vehicles including battery powered or fuel-cell powered vehicles			
(p) Agricultural and municipal waste conversion devices producing energy			
(q) Equipment for utilising ocean waste and thermal energy			
(r) Machinery and plant used in the manufacture of any of the above sub-items			
(9) (i) Books owned by assessee carrying on a profession—			
(a) Books, being annual publications	100	100	40
(b) Books, other than those covered by entry (a) above	60	60	40
(ii) Books owned by assessee carrying on business in running lending libraries	100	100	40
IV. SHIPS			
(1) Ocean-going ships including dredgers, tugs, barges, survey launches and other similar ships used mainly for dredging purposes and fishing vessels with wooden hull	25	20	20
(2) Vessels ordinarily operating on inland waters, not covered by sub-item (3) below	25	20	20
(3) Vessels ordinarily operating on inland waters being speed boats [See Note 10 below the Table]	25	20	20
<i>PART B</i>			
INTANGIBLE ASSETS			
Know-how, patents, copyrights, trademarks, licences, franchises or any other business or commercial rights of similar nature not being goodwill of business of profession	25	25	25

Notes:

1. "Buildings" include roads, bridges, culverts, wells and tubewells.
2. A building shall be deemed to be a building used mainly for residential purposes, if the built-up floor area thereof used for residential purposes is not less than sixty-six and two-third per cent of its total built-up floor area and shall include any such building in the factory premises.
3. In respect of any structure or work by way of renovation or improvement in or in relation to a building referred to in *Explanation 1* of clause (ii) of sub-section (1) of section 32, the percentage to be applied will be the percentage specified against sub-item (1) or (2) of item I as may be appropriate to the class of building in or in relation to which the renovation or improvement is effected. Where the structure is constructed or the work is done by way of extension of any such building, the percentage to be applied would be such percentage as would be appropriate, as if the structure or work constituted a separate building.
4. Water treatment system includes system for desalination, demineralisation and purification of water.
5. "Electrical fittings" include electrical wiring, switches, sockets, other fittings and fans, etc.
- 5A. Rate of depreciation shall be 40% if conditions of Rule 5(2) are satisfied.
- 5B. Applicable from the Assessment year 2004-05.
6. "Commercial vehicle" means "heavy goods vehicle", "heavy passenger motor vehicle", "light motor vehicle", "medium goods vehicle" and "medium passenger motor vehicle" but does not include "maxi-cab", "motor-cab", "tractor" and "road-roller". The expressions "heavy goods vehicle", "heavy

passenger motor vehicle", "light motor vehicle", "medium goods vehicle", "medium passenger motor vehicle", "maxi-cab", "motor-cab", "tractor" and "road-roller" shall have the meanings respectively as assigned to them in section 2 of the Motor Vehicles Act, 1988 (59 of 1988).

7. "Computer software" means any computer programme recorded on any disc, tape, perforated media or other information storage device.
8. "TUFS" means Technology Upgradation Fund Scheme announced by the Government of India in the form of a Resolution of the Ministry of Textiles *vide* No. 28/1/99-CTI of 31-3-1999.
9. Machinery and plant includes pipes needed for delivery from the source of supply of raw water to the plant and from the plant to the storage facility.
10. "Speed boat" means a motor boat driven by a high speed internal combustion engine capable of propelling the boat at a speed exceeding 24 kilometers per hour in still water and so designed that when running at a speed, it will plane, *i.e.*, its bow will rise from the water.

***Depreciation rates for power generating units
(applicable from the assessment year 1998-99)***

<i>Class of assets</i>	<i>Depreciation allowance as percentage of actual cost</i>
(a) Plant and Machinery in generating stations including plant foundations :—	
(i) Hydro-electric	3.4
(ii) Steam electric NHRS & Waste heat recovery Boilers/plants	7.84
(iii) Diesel electric and Gas plant	8.24
(b) Cooling towers and circulating water systems	7.84
(c) Hydraulic works forming part of Hydro-electric system including :—	
(i) Dams, spillways weirs, canals, reinforced concrete flumes and syphons	1.95
(ii) Reinforced concrete pipelines and surge tanks steel pipelines, sluice gates, steel surge (tanks), hydraulic control valves and other hydraulic works.	3.4
(d) Building and civil engineering works of permanent character, not mentioned above	
(i) Office & showrooms	3.02
(ii) Containing Thermo-electric generating plant	7.84
(iii) Containing Hydro-electric generating plant	3.4
(iv) Temporary erection such as wooden structures	33.4
(v) Roads other than Kutcha roads	3.02
(vi) Others	3.02
(e) Transformers, transformer (Kiosk) sub-station equipment & other fixed apparatus (including plant foundations)	
(i) Transformers (including foundations) having a rating of 100 kilo volt amperes and over	7.81
(ii) Others	7.84
(f) Switchgear including cable connections	7.84

(g) Lightning arrestor :	
(i) Station type	7.84
(ii) Pole type	12.77
(iii) Synchronous condenser	5.27
(h) Batteries	33.4
(i) Underground cable including joint boxes and disconnected boxes	5.27
(ii) Cable duct system	3.02
(i) Overhead lines including supports :	
(i) Lines on fabricated steel operating at nominal voltages higher than 66 kilo volts	5.27
(ii) Lines on steel supports operating at nominal voltages higher than 13.2 kilo volts but not exceeding 66 kilo volts	7.84
(iii) Lines on steel or reinforced concrete supports	7.84
(iv) Lines on treated wood supports	7.84
(j) Meters	12.77
(k) Self-propelled vehicles	33.40
(l) Air-conditioning plants :	
(i) Static	12.77
(ii) Portable	33.40
(m) (i) Office furniture and fittings	12.77
(ii) Office equipments	12.77
(iii) Internal wiring including fittings and apparatus	12.77
(iv) Street light fittings	12.77
(n) Apparatus let on hire	
(i) Other than motors	33.4
(ii) Motors	12.77
(o) Communication equipment :	
(i) Radio and high frequency carrier system	12.77
(ii) Telephone lines and telephones	12.77
(p) Any other assets not covered above	7.69

Depreciation under Companies Act, 2013

¹SCHEDULE II²

(See section 123)

USEFUL LIVES TO COMPUTE DEPRECIATION

PART 'A'

1. Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The depreciable amount of an asset is the cost of an asset or other amount substituted for cost, less its residual

value. The useful life of an asset is the period over which an asset is expected to be available for use by an entity, or the number of production or similar units expected to be obtained from the asset by the entity.

2. For the purpose of this Schedule, the term depreciation includes amortisation.

3. Without prejudice to the foregoing provisions of paragraph 1,—

³[(i) *The useful life of an asset shall not be longer than the useful life specified in Part 'C' and the residual value of an asset shall not be more than five per cent of the original cost of the asset:*

Provided that where a company uses a useful life or residual value of the asset which is different from the above limits, justification for the difference shall be disclosed in its financial statement.

(ii) *For intangible assets, the provisions of the accounting standards applicable for the time being in force shall apply, except in case of intangible assets (Toll Roads) created under 'Build, Operate and Transfer', 'Build, Own, Operate and Transfer' or any other form of public private partnership route in case of road projects. Amortisation in such cases may be done as follows:—*

(a) *Mode of amortisation*

$$\frac{\text{Amortisation Amount}}{\text{Cost of Intangible Assets (A)}}$$

Amortisation Amount =

$$\frac{\text{Actual Revenue for the year (B)}}{\text{Projected Revenue from Intangible Asset (till the end of the concession period) (C)}}$$

(b) *Meaning of particulars are as follows:—*

Cost of Intangible Assets (A) = Cost incurred by the company in accordance with the accounting standards.

Actual Revenue for the year (B) = Actual revenue (Toll Charges) received during the accounting year.

Projected Revenue from Intangible Asset (C) = Total projected revenue from the Intangible Assets as provided to the project lender at the time of financial closure/agreement.

The amortisation amount or rate should ensure that the whole of the cost of the intangible asset is amortised over the concession period.

Revenue shall be reviewed at the end of each financial year and projected revenue shall be adjusted to reflect such changes, if any, in the estimates as will lead to the actual collection at the end of the concession period.

(c) *Example:—*

<i>Cost of creation of Intangible Assets</i>	<i>: Rs. 500 Crores</i>
<i>Total period of Agreement</i>	<i>: 20 Years</i>
<i>Time used for creation of Intangible Assets</i>	<i>: 2 Years</i>
<i>Intangible Assets to be amortised in</i>	<i>: 18 Years</i>

Assuming that the Total revenue to be generated out of Intangible Assets over the period would be Rs. 600 Crores, in the following manner:—

Year No.	Revenue (In Rs. Crores)	Remarks
Year 1	5	Actual
Year 2	7.5	Estimate*
Year 3	10	Estimate*
Year 4	12.5	Estimate*
Year 5	17.5	Estimate*

Year 6	20	Estimate*
Year 7	23	Estimate*
Year 8	27	Estimate*
Year 9	31	Estimate*
Year 10	34	Estimate*
Year 11	38	Estimate*
Year 12	41	Estimate*
Year 13	46	Estimate*
Year 14	50	Estimate*
Year 15	53	Estimate*
Year 16	57	Estimate*
Year 17	60	Estimate*
Year 18	67.5	Estimate*
Total	600	

*' will be actual at the end of financial year.

Based on this the charge for first year would be Rs. 4.16 Crore (approximately) (i.e. Rs. 5/Rs. 600 × Rs. 500 Crores) which would be charged to profit and loss and 0.83% (i.e. Rs. 4.16 Crore/Rs. 500 Crore × 100) is the amortisation rate for the first year.

Where a company arrives at the amortisation amount in respect of the said Intangible Assets in accordance with any method as per the applicable Accounting Standards, it shall disclose the same.]

PART 'B'

4. The useful life or residual value of any specific asset, as notified for accounting purposes by a Regulatory Authority constituted under an Act of Parliament or by the Central Government shall be applied in calculating the depreciation to be provided for such asset irrespective of the requirements of this Schedule.

PART 'C'

5. Subject to Parts A and B above, the following are the useful lives of various tangible assets:

Nature of assets	Useful Life
I. Buildings [NESD]	
(a) Buildings (other than factory buildings) RCC Frame Structure	60 Years
(b) Buildings (other than factory buildings) other than RCC Frame Structure	30 Years
(c) Factory buildings	-do-
(d) Fences, wells, tube wells	5 Years
(e) Others (including temporary structure, etc.)	3 Years
II. Bridges, culverts, bunders, etc. [NESD]	30 Years
III. Roads [NESD]	
(a) Carpeted roads	
(i) Carpeted Roads—RCC	10 Years

(ii) Carpeted Roads—other than RCC	5 Years
(b) Non-carpeted roads	3 Years
IV. Plant and Machinery	
(i) General rate applicable to plant and machinery not covered under special plant and machinery	
(a) Plant and Machinery other than continuous process plant not covered under specific industries	15 Years
⁴ [(b) Continuous process plant for which no special rate has been prescribed under (ii) below [NESD]	25 Years]
(ii) Special Plant and Machinery	
(a) Plant and Machinery related to production and exhibition of Motion Picture Films	
1. Cinematograph films—Machinery used in the production and exhibition of cinematograph films, recording and reproducing equipments, developing machines, printing machines, editing machines, synchronizers and studio lights except bulbs	13 Years
2. Projecting equipment for exhibition of films	-do-
(b) Plant and Machinery used in glass manufacturing	
1. Plant and Machinery except direct fire glass melting furnaces — Recuperative and regenerative glass melting furnaces	13 Years
2. Plant and Machinery except direct fire glass melting furnaces — Moulds [NESD]	8 Years
3. Float Glass Melting Furnaces [NESD]	10 Years
(c) Plant and Machinery used in mines and quarries—Portable under ground machinery and earth moving machinery used in open cast mining [NESD]	8 Years
(d) Plant and Machinery used in Telecommunications [NESD]	
1. Towers	18 Years
2. Telecom transreceivers, switching centres, transmission and other network equipment	13 Years
3. Telecom—Ducts, Cables and optical fibre	18 Years
4. Satellites	-do-
(e) Plant and Machinery used in exploration, production and refining oil and gas [NESD]	
1. Refineries	25 Years
2. Oil and gas assets (including wells), processing plant and facilities	-do-
3. Petrochemical Plant	-do-
4. Storage tanks and related equipment	-do-
5. Pipelines	30 Years

6. Drilling Rig	-do-
7. Field operations (above ground) Portable boilers, drilling tools, well-head tanks, etc.	8 Years
8. Loggers	-do-
(f) Plant and Machinery used in generation, transmission and distribution of power [NESD]	
1. Thermal/Gas/Combined Cycle Power Generation Plant	40 Years
2. Hydro Power Generation Plant	-do-
3. Nuclear Power Generation Plant	-do-
4. Transmission lines, cables and other network assets	-do-
5. Wind Power Generation Plant	22 Years
6. Electric Distribution Plant	35 Years
7. Gas Storage and Distribution Plant	30 Years
8. Water Distribution Plant including pipelines	-do-
(g) Plant and Machinery used in manufacture of steel	
1. Sinter Plant	20 Years
2. Blast Furnace	-do-
3. Coke ovens	-do-
4. Rolling mill in steel plant	-do-
5. Basic oxygen Furnace Converter	25 Years
(h) Plant and Machinery used in manufacture of non-ferrous metals	
1. Metal pot line [NESD]	40 Years
2. Bauxite crushing and grinding section [NESD]	-do-
3. Digester section [NESD]	-do-
4. Turbine [NESD]	-do-
5. Equipments for Calcination [NESD]	-do-
6. Copper Smelter [NESD]	-do-
7. Roll Grinder	40 Years
8. Soaking Pit	30 Years
9. Annealing Furnace	-do-
10. Rolling Mills	-do-
11. Equipments for Scalping, Slitting, etc. [NESD]	-do-
12. Surface Miner, Ripper Dozer, etc., used in mines	25 Years
13. Copper refining plant [NESD]	-do-
(i) Plant and Machinery used in medical and surgical operations [NESD]	

1. Electrical Machinery, X-ray and electrotherapeutic apparatus and accessories thereto, medical, diagnostic equipments, namely, Cat-Scan, Ultrasound Machines, ECG Monitors, etc.	13 Years
2. Other Equipments.	15 Years
(j) Plant and Machinery used in manufacture of pharmaceuticals and chemicals [NESD]	
1. Reactors	20 Years
2. Distillation Columns	-do-
3. Drying equipments/Centrifuges and Decanters	-do-
4. Vessel/storage tanks	-do-
(k) Plant and Machinery used in civil construction	
1. Concreting, Crushing, Piling Equipments and Road Making Equipments	12 Years
2. Heavy Lift Equipments—	
Cranes with capacity of more than 100 tons	20 Years
Cranes with capacity of less than 100 tons	15 Years
3. Transmission line, Tunneling Equipments [NESD]	10 Years
4. Earth-moving equipments	9 Years
5. Others including Material Handling /Pipeline/Welding Equipments [NESD]	12 Years
(l) Plant and Machinery used in salt works [NESD]	15 Years
V. Furniture and fittings [NESD]	
(i) General furniture and fittings	10 Years
(ii) Furniture and fittings used in hotels, restaurants and boarding houses, schools, colleges and other educational institutions, libraries; welfare centres; meeting halls, cinema houses; theatres and circuses; and furniture and fittings let out on hire for use on the occasion of marriages and similar functions.	8 Years
VI. Motor Vehicles [NESD]	
1. Motor cycles, scooters and other mopeds	10 Years
2. Motor buses, motor lorries, motor cars and motor taxies used in a business of running them on hire	6 Years
3. Motor buses, motor lorries and motor cars other than those used in a business of running them on hire	8 Years
4. Motor tractors, harvesting combines and heavy vehicles	-do-
5. Electrically operated vehicles including battery powered or fuel cell powered vehicles	8 Years
VII. Ships [NESD]	
1. Ocean-going ships	
(i) Bulk Carriers and liner vessels	25 Years

(ii) Crude tankers, product carriers and easy chemical carriers with or without conventional tank coatings	20 Years
(iii) Chemicals and Acid Carriers :	
(a) With Stainless steel tanks	25 Years
(b) With other tanks	20 Years
(iv) Liquified gas carriers	30 Years
(v) Conventional large passenger vessels which are used for cruise purpose also	-do-
(vi) Coastal service ships of all categories	-do-
(vii) Offshore supply and support vessels	20 Years
(viii) Catamarans and other high speed passenger for ships or boats	-do-
(ix) Drill ships	25 Years
(x) Hovercrafts	15 Years
(xi) Fishing vessels with wooden hull	10 Years
(xii) Dredgers, tugs, barges, survey launches and other similar ships used mainly for dredging purposes	14 Years
2. Vessels ordinarily operating on inland waters—	
(i) Speed boats	13 Years
(ii) Other vessels	28 Years
VIII. Aircrafts or Helicopters [NESD]	20 Years
IX. Railways sidings, locomotives, rolling stocks, tramways and railways used by concerns, excluding railway concerns [NESD]	15 Years
X. Ropeway structures [NESD]	15 Years
XI. Office equipment [NESD]	5 Years
XII. Computers and data processing units [NESD]	
(i) Servers and networks	6 Years
(ii) End user devices, such as, desktops, laptops, etc.	3 Years
XIII. Laboratory equipment [NESD]	
(i) General laboratory equipment	10 Years
(ii) Laboratory equipments used in educational institutions	5 Years
XIV. Electrical Installations and Equipment [NESD]	10 years
XV. Hydraulic works, pipelines and sluices [NESD]	15 Years

Notes.—

1. "Factory buildings" does not include offices, godowns, staff quarters.
2. Where, during any financial year, any addition has been made to any asset, or where any asset has been sold, discarded, demolished or destroyed, the depreciation on such assets shall be calculated on a *pro rata* basis from the date of such addition or, as the case may be, up to the date on which such asset has been sold, discarded, demolished or destroyed.

3. The following information shall also be disclosed in the accounts, namely:—
- (i) depreciation methods used; and
 - (ii) the useful lives of the assets for computing depreciation, if they are different from the life specified in the Schedule.
4. Useful life specified in Part C of the Schedule is for whole of the asset. Where cost of a part of the asset is significant to total cost of the asset and useful life of that part is different from the useful life of the remaining asset, useful life of that significant part shall be determined separately.
5. ~~5~~[***]
6. The useful lives of assets working on shift basis have been specified in the Schedule based on their single shift working. Except for assets in respect of which no extra shift depreciation is permitted (indicated by NESD in Part C above), if an asset is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.
7. From the date this Schedule comes into effect, the carrying amount of the asset as on that date—
- (a) shall be depreciated over the remaining useful life of the asset as per this Schedule;
 - (b) after retaining the residual value, shall be recognised in the opening balance of retained earnings where the remaining useful life of an asset is *nil*.
8. "Continuous process plant" means a plant which is required and designed to operate for twenty-four hours a day.

1. Corresponds to Schedule XIV of the 1956 Act.

2. Enforced with effect from 1-4-2014.

3. Substituted for clauses (i) to (iii) *vide* Notification No. GSR 237(E) [F. No. 17/60/2012-CL-V], dated 31-3-2014, w.e.f. **1-4-2014**. Prior to their substitution, clauses (i) to (iii) read as under :

"(i) In case of such class of companies, as may be prescribed and whose financial statements comply with the accounting standards prescribed for such class of companies under section 133 the useful life of an asset shall not normally be different from the useful life and the residual value shall not be different from that as indicated in Part C, provided that if such a company uses a useful life or residual value which is different from the useful life or residual value indicated therein, it shall disclose the justification for the same.

(ii) In respect of other companies the useful life of an asset shall not be longer than the useful life and the residual value shall not be higher than that prescribed in Part C.

(iii) For intangible assets, the provisions of the Accounting Standards mentioned under sub-para (i) or (ii), as applicable, shall apply."

4. Substituted *vide* Notification No. GSR 237(E) [F. No. 17/60/2012-CL-V], dated 31-3-2014, w.e.f. **1-4-2014**. Prior to its substitution, clause (b) read as under :

"(b) Continuous process plant for which no special rate has been prescribed under (ii) below 8
[NESD] Years"

5. Omitted *vide* Notification No. GSR 237(E) [F. No. 17/60/2012-CL-V], dated 31-3-2014, w.e.f. **1-4-2014**. Prior to its omission, Paragraph 5 read as under :

"5. Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value. Ordinarily, the residual value of an asset is often insignificant but it should generally be not more than 5% of the original cost of the asset."

[As amended by Finance Act, 2023]

अभिलेखों की वीडिंग हेतु निर्धारित अवधि

क्रम संख्या	अभिलेखों का नाम/विषय	समय/अवधि जब तक सुरक्षित रखा जाय/नष्ट किया जाय	विषय/टिप्पणी
1.	उपस्थित पंजी (प्रान्तीय फार्म नं0 161)	एक वर्ष।	
2.	आकस्मिक अवकाश पंजी (एम.जी.ओ. 1981 संस्करण, पैरा 1086)	समाप्त होने के एक वर्ष बाद।	
3.	आडिट महालेखाकार/विभागीय आन्तरिक लेखा परीक्षा अधिकारी द्वारा की गई आपत्तियों की पत्रावलियाँ।	आपत्तियों के अन्तिम समाधान के बाद अगले आडिट होने तक।	
4.	आय-व्यय अनुमान की पत्रावलियाँ।	एक वर्ष।	
5.	सरकारी धन, भण्डार का अपहरण, कमी, निष्प्रयोज्य वस्तुओं के निस्तारण आदि सम्बन्धी पत्रावलियाँ।	अन्तिम निर्णय व बसूली, राइट आफ के पश्चात् तीन वर्ष।	
6.	डेड स्टॉक, क्षयशील/उपभोग वस्तुओं एवं पुस्तकालय हेतु क्रय की गई पुस्तकों आदि के पत्र-व्यवहार सम्बन्धी पत्रावलियाँ।	स्टॉक बुक में प्रविष्टि विभिन्नताओं के समाधान एवं तत्सम्बन्धी आडिट आपत्तियों के समाधान के पश्चात् एक वर्ष।	
7.	निरीक्षण टिप्पणियाँ एवं उनके अनुपालन सम्बन्धी पत्र-व्यवहार की पत्रावलियाँ।	उठाये गये बिन्दुओं दिये गये सुझावों के कार्यान्वयन के बाद अगले निरीक्षण तक।	
8.	अधिकारों के मौग के प्रस्ताव एवं अधिकारों के प्रतिनिधायन (डेलीगेशन आफ पावर्स) के आदेशों से सम्बन्धित पत्रावलियाँ।	स्थायी रूप से।	
9.	प्रपत्रों के मुद्रण सम्बन्धी पत्रावलियाँ।	आडिट आपत्तियों के अन्तिम निस्तारण के पश्चात् एक वर्ष।	
10.	लेखन सामग्रियों/प्रपत्रों के मौग-पत्र (इन्डेन्ट) स्टेपनरी मैनुअल का पैरा 37 तथा 39 (क्रमशः प्रान्तीय प्रपत्र 173 तथा 174)।	तीन वर्ष तक।	
11.	दोरों के कार्यक्रम तथा टुअर डायरी यदि कोई निर्धारित हो।	एक वर्ष बाद या गोपनीय चरित्रावली में प्रविष्टियाँ पूर्ण होने के बाद जो भी पहले हो किन्तु यदि कोई प्रतिकूल प्रविष्टियों से सम्बन्धित हो तो उसे प्रत्यावेदनों के अन्तिम निस्तारण के एक वर्ष बाद।	
12.	विभागीय वार्षिक प्रतिवेदन रिपोर्ट	वर्ष वार एक प्रति स्थायी रूप से सुरक्षित रखी जायेगी शेष प्रतियाँ पाँच वर्ष तक।	
13.	वार्षिक प्रतिवेदन के संकलन हेतु एकत्रित/प्राप्त सामग्रियाँ तथा उनकी पत्रावली।	प्रतिवेदन छपने/प्रकाशित हो जाने के एक वर्ष।	

उक्त विषय को अधिक बोधगम्य बनाने हेतु आप द्वारा पुनर्लिखित लेख संस्थान के ई-मेल (ifmtr@nic.in) पर भेजा जा सकता है।

14.	सम्मेलनों/गोष्ठियों/मीटिंग का कार्यवृत्त	एक प्रति स्थाई रूप से रखी जाय शेष तीन वर्ष तक।
15.	विधान सभा/विधान परिषद/लोक सभा/राज्य सभा के प्रश्नों की पत्रावलियाँ।	पाँच वर्ष किन्तु आषासन समितियों को दिये आषासनों की पूर्ति के पाँच वर्ष बाद।
16.	नियमावलियाँ, नियम, विनियम, अधिनियम, प्रक्रिया, परिपाटी, पद्धति तथा उनकी व्याख्या संशोधन तथा उनकी पत्रावलियाँ।	स्थायी रूप से।
17.	कार्य के मानक/स्टैण्डर्ड/नाम निर्धारण सम्बन्धी शासकीय एवं विभागीय आदेश	स्थायी रूप से।
18.	वीडिंग शेड्यूल/अभिलेख नियंत्रण नियम/सूची	पुनर्संशोधन रिवीजन/परिवर्तन की एक प्रति स्थायी रूप से तथा शेष तीन वर्ष तक।
19.	शासनादेशों/विभागीय आदेशों की गार्ड फाइलें।	स्थायी रूप से।
20.	प्राप्ति एवं प्रेषण पंजी (प्रान्तीय फार्म नं० 19)	पचास वर्ष तक।
21.	पत्रावली पंजी/फाइल रजिस्टर/इन्डेक्स रजिस्टर (प्रान्तीय प्रपत्र 20, 21, 26 आदि)	रजिस्टर में दर्ज अस्थायी रूप से सुरक्षित पत्रावलियों को नष्ट कर दिये जाने तथा स्थायी रूप से सुरक्षित रखे जाने वाले पत्रावलियों के रजिस्टर पर उतार दिये जाने के बाद।
22.	स्थायी पत्रावलियों का रजिस्टर	स्थायी रूप से।
23.	पीयून् बुक (प्रान्तीय फार्म नं० 51)	समाप्त होने के एक वर्ष बाद तक।
24.	चालान बही (इनवायस) (प्रान्तीय फार्म नं० 61)	समाप्त होने के एक वर्ष बाद तक।
25.	आवधिक/सामयिक विवरण-पत्रों का रजिस्टर सूची (लिस्ट आफ पीरियोडिकल रिपोर्ट्स एण्ड रिटर्न्स)	समाप्त होने के दो वर्ष बाद तक।
26.	सरकारी डाक टिकट पंजी (प्रान्तीय फार्म नं० 52)	समाप्त होने के तीन वर्ष बाद तक अथवा उसमें अंकित अवधि की आडिट आपत्तियों के समाधान के पश्चात एक वर्ष।
27.	षिकायती पत्रों की पंजी (एम०जी०ओ० वर्ष 1981 संस्करण का पैरा 772 (7)।	दर्ज पत्रों के अन्तिम निस्तारण हो जाने या समाप्त हो जाने पर अवशेष का दूसरे रजिस्टर में उतार लेने के बाद।
28.	सरकारी गजट	डिवीजनल कमिश्नर एवं जिला जज के कार्यालयों को छोड़कर जहाँ गजट स्थायी रूप से रखा जाता है शेष कार्यालयों में बीस वर्ष तक।
29.	सरकारी वाहनों की लागबुक तथा रनिंग रजिस्टर	वाहन के निष्प्रयोज्य घोषित होकर नीलाम द्वारा निस्तारण के बाद तथा आडिट हो जाने के पश्चात एक वर्ष बाद तक यदि कोई आडिट या निरीक्षण की आपत्ति निस्तारण हेतु शेष न हो।
30.	समाप्त पंजियों की पंजी (रजिस्टर आफ कम्प्लीटेड रजिस्टर्स)	किसी एक खण्ड में दर्ज सभी पंजियों को नष्ट कर देने के बाद या कुछ अवशेष पंजियों को दूसरे रजिस्टर में उतार लिये जाने के तीन वर्ष बाद।

उक्त विषय को अधिक बोधगम्य बनाने हेतु आप द्वारा पुनर्लिखित लेख संस्थान के ई-मेल (ifmtr@aic.in) पर भेजा जा सकता है।

31.	अनिस्तारित पत्रों की सूची/रजिस्टर (लिस्ट आफ पैडिंग रिफरन्सेज)	रजिस्टर समाप्त होने पर अवशेष अनिस्तारित पत्रों को दूसरे रजिस्टर पर उतार कर सत्यापन कराने के एक वर्ष बाद।
32.	अनुसूचित जाति/जनजाति के आरक्षण से सम्बन्धित पत्रावली एवं रिकार्ड	समस्त वाद, अपील एवं प्रत्यावेदन के अन्तिम निस्तारित होने के 10 वर्ष बाद।
33.	प्रशिक्षण से सम्बन्धित पत्रावलियाँ	5 वर्ष।
34.	घाट हैण्ड नोट बुक	एक वर्ष।
35.	टाइपराइटर मरम्मत रजिस्टर एवं पत्रावलियाँ	निष्प्रयोज्य घोषित हो जाने के तथा अन्तिम निस्तारण एवं महालेखाकार, उ0प्र0 का आडिट हो जाने के 3 वर्ष बाद।
36.	साइकिल मरम्मत रजिस्टर एवं पत्रावलियाँ।	निष्प्रयोज्य घोषित हो जाने तथा अन्तिम निस्तारण एवं महालेखाकार, उ0प्र0 का आडिट हो जाने के 3 वर्ष बाद।
स्थापना/अधिष्ठान		
1.	कर्मचारियों/अधिकारियों की निजी पत्रावलियाँ (पर्सनल पत्रावलियाँ)	पेंशन की अन्तिम स्वीकृति के पश्चात् एक कार्यालय से दूसरे कार्यालय में स्थानान्तरित की जाणी चाहिए, पाँच वर्ष तक।
2.	अस्थायी/स्थानापन्न नियुक्तियों हेतु मांगे गये प्रार्थना पत्रों/प्राप्त आवेदन-पत्रों की पत्रावलियाँ।	पाँच वर्ष (चुने गये/नियुक्त किये गये व्यक्तियों के प्रार्थना-पत्रों को छोड़कर जो स्थायी रूप से वैयक्तिक पत्रावली में रखे जायेंगे)।
3.	वाहन, साइकिल गृह निर्माण, सामान्य भविष्य निर्वाह निधि आदि या इसी प्रकार के अन्य अग्रिमों से सम्बन्धित पत्रावलियाँ।	अग्रिम की राशि ब्याज सहित यदि कोई हो तो उन्हींके भुगतान के पश्चात् एक वर्ष।
4.	इनवैलिड पेंशन स्वीकृति के मामलों की पत्रावलियाँ	पच्चीस वर्ष तक।
5.	कर्मचारियों/अधिकारियों की प्रतिनियुक्ति (डिप्यूटेसन पर नियुक्ति सम्बन्धी पत्रावलियाँ)	पेंशन ग्रेच्युटी, आदि की स्वीकृति के पाँच वर्ष बाद।
6.	ग्रेडेशन सूची	स्थायी रूप से।
7.	सेवा पुस्तिकाएँ/सेवा नामावलियाँ।	वित्तीय नियम-संग्रह खण्ड दो, भाग-2 से 4 के सहायक नियम 136-ए के अनुसार।
8.	पथ/निष्ठा पंजी (रजिस्टर आफ ओथ आफ एलिजियेन्स) राजाज्ञा संख्या- 3105/बी-पी-163-52 दिनांक 23.1.54 तथा संख्या 12.1/बी-बी-163/64 दिनांक 15.5.64	नवीन रजिस्टर में प्रविष्टियाँ नकल करके उन्हें सत्यापित करा लिये जाने के बाद।
9.	स्थापना आदेश पंजी (इस्टैब्लिशमेन्ट आर्डर बुक) राजाज्ञा संख्या-ए-1792/दस-तीन-1929 दिनांक 11.4.30।	स्थायी रूप से।
10.	स्थापना का वार्षिक संख्यात्मक विवरण (राजाज्ञा सं0-ए-5641/दस-15/7/62 दिनांक 24.2.65 द्वारा निर्धारित।	तदैव।
11.	गोपनीय चरित्रावलियाँ/गोपनीय आख्यायें।	सेवानिवृत्त/पद-त्याग या समाप्त के तीन वर्ष बाद।

उक्त विषय को अधिक बोधगम्य बनाने हेतु आप द्वारा पुनर्लिखित लेख संस्थान के ई-मेल (ifmtr@nic.in) पर भेजा जा सकता है।

12.	सरकारी कर्मचारियों/अधिकारियों के जमानती बाण्ड (वित्तीय नियम संग्रह खण्ड पाँच, भाग-1 का पैरा 69-73)	सरकारी कर्मचारियों के पद छोड़ने के दस वर्ष (1) मूल पत्र व्यवहार 10 वर्ष बाद (2) वार्षिक सत्यापन का पत्र-व्यवहार सत्यापन के एक वर्ष बाद।
13.	पंजी जमानत (वित्तीय नियम संग्रह, खण्ड पाँच, भाग-एक का पैरा 69-73)	पैरा 73 वित्तीय नियम-संग्रह, खण्ड पाँच, भाग-एक का पद छोड़ने के 6 माह बाद या नये रजिस्टर में प्रविष्टियाँ नकल कर लेने के बाद।
14.	पेंशन ग्रेच्युटी पारिवारिक पेंशन आदि की पत्रावली	सेवानिवृत्ति पर स्वीकृति या भुगतान के पश्चात् दस वर्ष।
15.	पारिश्रमिक/पारितोषिक स्वीकृति सम्बन्धी पत्रावलियाँ।	भुगतान, आडिट आपत्ति के अन्तिम निस्तारण तथा गोपनीय चरित्रावली में प्रविष्टि के एक वर्ष बाद।
16.	राजकीय कर्मचारियों के पूर्व चरित्र का सत्यापन (वैरिफिकेशन आफ कॅरेक्टर एण्ड एन्टीसीडेन्ट्स)	सेवानिवृत्ति के पाँच वर्ष बाद तक।
17.	विभिन्न पदों के सृजन सम्बन्धी पत्र-व्यवहार की पत्रावली।	पद का सृजन स्वीकृत होने पर स्थायी रूप से अन्तर्गत तीस वर्ष।
18.	नई मांगों की अनुसूची सम्बन्धी पत्रावली	सूची की एक प्रति स्थायी रूप से रखी जायेगी। वेब पत्रावली स्वीकृति/अस्वीकृति के तीन वर्ष बाद तक।
19.	वार्षिक वेतन वृद्धि/दक्षता रोक नियंत्रण पंजी	रजिस्टर समाप्त होने के पाँच वर्ष बाद। यदि किसी रोक की गयी वेतनवृद्धि या दक्षतारोक का मामला अनिस्तारित न हो या कोई आडिट आपत्ति का निस्तारण अवशेष न हो।
20.	पेशन कंट्रोल रजिस्टर। (राजाजा संख्या-जी-2-3994/दस-927-1958 दिनांक 10.2.64 में निर्धारित)	रजिस्टर में दर्ज सभी मामलों का अन्तिम निस्तारण हो जाने व रजिस्टर समाप्त हो जाने के पाँच वर्ष बाद।
21.	अनुषासनिक कार्यवाही रजिस्टर राजाजा सं० 1284/यो-बी-99-60, दिनांक 11.4.1961 में निर्धारित)	सभी दर्ज मामलों का अन्तिम निस्तारण हो जाने व रजिस्टर समाप्त हो जाने के पाँच वर्ष तक।
22.	प्रत्यावेदन/अपील नियंत्रण पंजी (राजाजा सं० 7-2-1975-नियुक्ति (3) दिनांक 04.07.73 में निर्धारित)	सभी दर्ज प्रत्यावेदन/अपीलों के अन्तिम निस्तारण के पाँच वर्ष बाद।
23.	भविष्य निर्वाह निधि के रजिस्टर (1) लेजर (2) ब्राडशीट (3) इण्डेक्स (4) पास बुक	सभी दर्ज कर्मचारियों के सेवा निवृत्ति के पाँच वर्ष बाद, यदि कोई भुगतान के मामले अवशेष न रह गये हों। तदैव तदैव तदैव (सेवा निवृत्ति के बाद सम्बन्धित कर्मचारी को उसकी प्रार्थना पर दे दी जाये)।
24.	मृतक सरकारी कर्मचारियों के आश्रितों की	सभी मामलों में नियुक्ति आदेश की प्रति वैयक्तिक

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	नियुक्ति सम्बन्धी पत्रावली।	
25.	सेवायोजन कार्यालयों के माध्यम से हुई नियुक्ति	पत्रावली में रखे जाने के 10 वर्ष बाद। 10 वर्ष।
26.	तैनाती/स्थानान्तरण से सम्बन्धित पत्रावलियाँ	
27.	दैनिक वेतन भोगी कर्मचारियों की नियुक्ति	5 वर्ष।
28.	विभागीय चयन समिति से सम्बन्धित पत्रावली	महालेखाकार, उ0प्र0 का आडिट हो जाने के 3 वर्ष बाद।
29.	गर्मियों के लिये वाटर मैन की नियुक्ति	समस्त वाद, अपील एवं प्रत्यावेदन के अन्तिम निस्तारण होने के 10 वर्ष बाद।
30.	गर्मियों एवं सर्दियों की वर्दी।	महालेखाकार, उ0प्र0 का आडिट हो जाने के 3 वर्ष बाद।
लेखा		
1.	यात्रा भत्ता प्रकरण	आडिट हो जाने के एक वर्ष बाद।
2.	टी0ए0 बिल तथा टी0ए0 चेक रजिस्टर (वित्तीय नियम-संग्रह, खण्ड पाँच, भाग-एक का पैरा 119)	आडिट हो जाने के तीन वर्ष बाद।
3.	बजट प्राविधान के समक्ष व्यय की राशियों की पत्रावली।	महालेखाकार के अन्तिम सत्यापन व समायोजन हो जाने के एक वर्ष बाद।
4.	प्रासंगिक व्यय पंजी (कन्टिनजेंट रजिस्टर) (वित्तीय नियम-संग्रह, खण्ड पाँच, भाग-एक का पैरा 173)	आडिट के पाँच वर्ष बाद यदि कोई आडिट आपत्ति का निस्तारण अवषे न हो।
5.	वेतन बिल पंजी तथा भुगतान पंजी (एक्विटेन्स रोल) (वित्तीय नियम संग्रह खण्ड पाँच भाग-एक का पैरा 138 फॉर्म 11-बी)।	पैंतीस वर्ष। वित्तीय नियम संग्रह, खण्ड पांच भाग-एक का पैरा 85 परिशिष्ट 16 के अनुसार।
6.	बिल रजिस्टर 11-सी वित्तीय नियम-संग्रह खण्ड पाँच, भाग-एक का पैरा 139।	आडिट हो जाने के तीन वर्ष बाद।
7.	कैश बुक	आडिट हो जाने के बारह वर्ष बाद यदि कोई आडिट आपत्ति निस्तारण हेतु अवषे न हो।
8.	ट्रेजरी बिल रजिस्टर (राजाज्ञा संख्या 2158 / सोलह (71) / 68-डी.टी., दिनांक 7.5.70 द्वारा निर्धारित।	पूर्ण होने तथा आडिट हो जाने के तीन वर्ष बाद यदि कोई आडिट आपत्ति षे न हो।
9.	रेलवे रसीद रजिस्टर (आर.आर. रजिस्टर)	पूर्ण होने तथा आडिट हो जाने के तीन वर्ष बाद, यदि कोई आडिट आपत्ति षे न हो।
10.	टेलीफोन ट्रंककाल रजिस्टर	पूर्ण होने तथा आडिट आपत्ति न होने तथा कोई बिल भुगतान हेतु षे न होने की दषा में एक वर्ष।
11.	मासिक व्यय पंजी/पत्रावली	व्यय के महालेखाकार के सत्यापन तथा अन्तिम समायोजन के पष्चात् दो वर्ष।
12.	बिल इनकैषमेन्ट पंजी (वित्तीय नियम संग्रह खण्ड-पाँच, भाग-एक का पैरा 47-ए)।	समाप्त होने के तीन वर्ष बाद, यदि कोई आडिट आपत्ति निस्तारण हेतु अवषे न हो और न तो किसी धनराषि के अपहरण, चोरी, डकैती आदि की

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		घटना घटी हो।
13.	पी0एस0आर0 (पेइज स्टैम्ड रसीद रजिस्टर) (राजाडा संख्या-ए-1-150 /दस-10(2) /60 दिनांक 28.4.69 तथा ए-1-2878 /दस-15 (5) -78, दिनांक 10.1.79)	महालेखाकार के आडिट की आपत्तियों के निस्तारण हो जाने के पाँच वर्ष बाद।
14.	टी0ए0 कन्ट्रोल रजिस्टर	समाप्त होने पर तीन वर्ष बाद, यदि निर्धारित एलाटमेंट से अधिक व्यय किये जाने का मामला विभागाध्यक्ष/वासन के विचाराधीन न हो।
15.	रसीद बुक ईषू रजिस्टर (ट्रेजरी फार्म नं0 385) (वित्तीय नियम संग्रह खण्ड-पाँच भाग-एक पैरा 26)	दस वर्ष यदि किसी रसीद बुक के खर्चों या धन के गबन के मामले अनिस्तारित न हो तथा महालेखाकार का आडिट हो चुका हो।
16.	परमानेन्ट एडवान्स रजिस्टर (वित्तीय नियम संग्रह खण्ड पाँच भाग-एक का पैरा 67 (5)।	स्थायी रूप से।
17.	वैल्यूएबिल रजिस्टर (वित्तीय नियम-संग्रह खण्ड-पाँच भाग-एक का पैरा 38।	तदैव
18.	डुप्लीकेट की (झमल) रजिस्टर (वित्तीय नियम-संग्रह खण्ड पाँच भाग एक का पैरा 28 नोट (1)	स्थायी रूप से।
19.	आवासीय भवनों का किराया पंजी (फार्म 27) वित्तीय नियम संग्रह खण्ड पाँच भाग-एक का पैरा 265)	रजिस्टर समाप्त होने पर तीन वर्ष यदि कोई अवषेध किराये की वसूली का प्रकरण या आडिट आपत्तियों का निस्तारण अवषेध न हो।
20.	महालेखाकार उ0प्र0 से प्राप्ति तथा व्यय के आंकड़ों का समाधान।	आंकड़ों के पूर्व सत्यापन मिलान एवं एप्रोपिएशन एकाउन्ट को अन्तिम करने के पश्चात 2 वर्ष।
21.	राइटआफ हानियाँ	महालेखाकार, उ0प्र0 का आडिट हो जाने के 3 वर्ष बाद यदि कोई प्रकरण लम्बित न रह गया हो।
22.	सरकारी धन और भण्डार के दुर्विनियोग और गबन	प्रकरण के पूर्ण अन्तिम निस्तारण हो जाने एवं महालेखाकार उ0प्र0 का आडिट हो जाने के 3 वर्ष बाद।
23.	आवास भत्ता एवं अन्य भत्ते।	महालेखाकार उ0प्र0 का आडिट हो जाने के 3 वर्ष बाद।
24.	भूमि तथा भवन पंजी (वित्तीय नियम-संग्रह खण्ड पाँच भाग-एक के प्रस्तर 265 (ए) में निर्धारित।	स्थायी रूप से।

उक्त विषय को अधिक बोधगम्य बनाने हेतु आप द्वारा पुनर्लिखित लेख संस्थान के ई-मेल (ifmtr@nic.in) पर भेजा जा सकता है।



उत्तर प्रदेश आयुर्विज्ञान विश्व

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दिनांक 16 मार्च, 2022

कार्यालय आदेश

विश्वविद्यालय के चिकित्सालय के विभिन्न विभागों/वार्डों एवं ओ०टी० से प्राप्त निष्प्रयोज्य लिनेन के निष्प्रयोजन हेतु निम्नलिखित समिति गठित की जाती है:-

1. डा० सोमेन्द्र पाल सिंह, एस० प्रोफेसर, जनरल सर्जरी - अध्यक्ष।
2. वित्त अधिकारी द्वारा नामित प्रतिनिधि - सदस्य।
3. कुलसचिव द्वारा नामित प्रतिनिधि - सदस्य।
4. संयुक्त निदेशक (सामग्री प्रबंधन) द्वारा नामित प्रतिनिधि - सदस्य।
5. प्रभारी, केन्द्रीय भण्डार द्वारा नामित प्रतिनिधि - सदस्य।
6. नर्सिंग अधीक्षिका द्वारा नामित प्रतिनिधि - सदस्य।

चिकित्सा अधीक्षक द्वारा विभागों/वार्डों एवं ओ०टी० से प्राप्त निष्प्रयोज्य लिनेन की सूची समिति अध्यक्ष को निष्प्रयोजन की कार्यवाही हेतु प्रेषित की जायेगी। समिति अध्यक्ष द्वारा निष्प्रयोजन हेतु तिथि/समय निर्धारित करते हुए समिति सदस्यों को निष्प्रयोजन की कार्यवाही में सम्मिलित होने हेतु सूचित किया जायेगा।

उक्त समिति मा० कुलपति महोदय के अनुमोदन से गठित की जा रही है।

(सुरेश चन्द्र शर्मा)
कुलसचिव

प्रतिलिपि: निम्नलिखित को सूचनार्थ/आवश्यक कार्यवाही हेतु प्रेषित-

1. चिकित्सा अधीक्षक को उनके पत्र सं० 1058/एम०एस०/यू०पी०यू०एम०एस०/2021-22 दिनांक 02 फरवरी, 2022 के क्रम में सूचनार्थ/आवश्यक कार्यवाही हेतु।
2. वित्त अधिकारी को इस आशय से कि अपना प्रतिनिधि नामित करते हुए समिति अध्यक्ष को सूचित करने का कष्ट करें।
3. संयुक्त निदेशक (सामग्री प्रबंधन) को इस आशय से कि अपना प्रतिनिधि नामित करते हुए समिति अध्यक्ष को सूचित करने का कष्ट करें।
4. प्रभारी, केन्द्रीय भण्डार को इस आशय से कि अपना प्रतिनिधि नामित करते हुए समिति अध्यक्ष को सूचित करने का कष्ट करें।
5. नर्सिंग अधीक्षिका को इस आशय से कि अपना प्रतिनिधि नामित करते हुए समिति अध्यक्ष को सूचित करने का कष्ट करें।
6. समिति अध्यक्ष।
7. वैयक्तिक सहायक को मा० कुलपति महोदय के अवलोकनार्थ।
8. निजी स्टाफ, प्रति-कुलपति।
9. निजी स्टाफ, कुलसचिव।
10. गार्ड फाइल।

(सुरेश चन्द्र शर्मा)
कुलसचिव

No.01(18)/2022 - E. II (A)
Ministry of Finance
Department of Expenditure
E.II(A) Branch

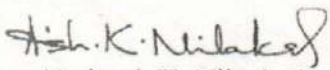
North Block, New Delhi
Dated 09.12.2022

OFFICE MEMORANDUM

**Subject: Scrapping policy for condemned vehicle of Ministries/
Departments of Govt. of India – reg.**

The undersigned is directed to invite attention of schedule VII of Delegation of Financial Powers, 1978 where in criteria for condemnation i.e., distance run (in kilometers) and age (in years) of certain vehicles have been prescribed.

2. Considering the broad objectives of the Government to create an ecosystem to reduce pollution, improve passenger and vehicular safety, improve fuel efficiency, reduce maintenance cost for the vehicle owners, the existing provisions of condemnation of vehicles have been reconsidered in consultation with NITI Aayog and M/o Road Transport and Highways (MoRTH).
3. It has been decided that henceforth all the condemned vehicles (including prematurely condemned vehicles) belonging to Ministries/Departments of Government of India, shall only be scrapped. Scrapping of such vehicles shall only be at Registered Vehicle Scrapping Facilities (RVSF) established in accordance with guidelines issued by MoRTH.
4. Vehicles which have been declared condemned or reached 15 years of age, whichever is earlier, will not be auctioned. All these vehicles shall only be scrapped at RVSF.
5. Any exception shall require approval of the Department concerned at a level not below Joint Secretary, along with recording of reasons (Ex: Vehicles in remote parts of the country, if/until RVSF is not available in reasonable proximity, etc.). Copy of each such order shall be marked to MoRTH.
6. The detailed procedure for Scrapping of all such vehicles shall be separately notified by MoRTH.
7. Necessary amendments in General Financial Rules and/or Delegation of Financial Power Rules will be done in due course.
8. This issues with the approval of Finance Secretary & Secretary (Expenditure).


(Avinash K. Nilankar)
Deputy Secretary, E. II (A)

To
All Ministries/Department of Government of India

Copy forwarded to:
All the Financial Advisors