

CHAPTER 2

GENERAL OFFICE PROCEDURE

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CHAPTER - 2
GENERAL OFFICE PROCEDURE
DISTRIBUTION OF WORK AMONG ACCOUNTS GROUPS.

2.1.1. All establishments/factories covered under the Act should be allotted a code number by the Enforcement Section in the Regional Office. The register for covered establishments maintained in the Enforcement Section should contain the details of all covered establishments viz. code no., name and address of the establishments/factory, industry, district, date of completion of infancy period (up to 22/9/97) date of recommendation of Provident Fund Inspector, date of issue of coverage notice, date of coverage, No. of employees, No. of eligible subscribers, Rate of contribution, P.A. dues, Accounts section to which allotted and a column for remarks and initials. Apart from this, a separate register should be maintained in respect of the establishments exempted from the operation of EPF Scheme, 1952/EP Scheme, 1995/EDLI Scheme 1976. These registers should be submitted to the Assistant Commissioner every month. Immediately on coverage of an establishment, a copy of the coverage notice should be endorsed to the area E.O. and the Accounts Section in the Regional/Sub-regional office. The allotment of code Nos. to Accounts Section should be made in consultation with the RC (F&A). In the case of Sub-Regional offices, the officer-in-charge of sub-regional office should allot the code no. to the Accounts section duly maintaining a centralised register of establishment.

2.1.2. On receipt of the coverage notice the Section Supervisor in the Accounts Section should, on the same day of receipt, arrange to enter in the register of Factories/establishments maintained by the section in the proforma (Refer chapter 17) and obtain the orders of Asst. Accounts officer before allotting the same to a dealing assistant. The dealing assistant should enter the allotment in the work diary (Receipts) for prompt follow up action in getting proper compliance from the covered establishments. Intimation regarding grant of exemption from the operation of any scheme received from Enforcement Section should be promptly entered in the Register of establishments maintained at the Accounts Section and EDP. Grant of exemption from EPS' 95/EDLI to be recorded in Form 9 (Revised) also.

2.1.3. If any amount is due from the covered establishment on the date of coverage towards the Past accumulation, the details thereon should be entered in the Register for watching the P.A. dues in the Enforcement and Accounts Section. (Refer to Chapter 17)

2.1.4. The Enforcement Section should obtain Form-5A. from all the covered establishments.

2.1.5. The work among accounts groups should preferably be distributed district wise. An order containing the distribution of work amongst the Asst. Account Officers, groups and individual dealing hands should be issued and a copy of the same should be kept on the table of Regional Provident Fund Commissioner/RPFC(FA) Officer-in-charge of Sub-Regional Office, APFC, Asst. Accounts Officer and PRO. The district-wise allocation of establishment will facilitate saving of time and labour in the distribution of letters, claims, preparation of defaulters list etc. This arrangement will also enable the Asst. Accounts

Officer to keep a close contact with the area Enforcement Officer and to seek his service in getting the wanting returns and particulars, if any, for prompt settlement of claims and issue of annual statement of account. The administration section should ensure that the distribution of work amongst Asst. Accounts Officer, sections and clerks are uniform and in equitable manner. A system of inter sectional transfer of clerks and section supervisor should be followed so as to ensure that a clerk / Section Supervisor is not kept in charge of a particular task/section for a period not more than 3 years. Apart from the distribution of covered establishments to various accounts groups, separate sections should be formed to deal with the work connected with the levy and collection of penal damages, financing of Insurance policies of members a Pre-Audit, co-ordination, statistical section to deal with all the general accounting procedure, clarifications, compilation and furnishing of statistical information etc.

2.2. DISTRIBUTION OF DAK

2.2.1. All the incoming dak should be sorted out group wise by the Central Registry Section. Each group's receipts will be further sorted out into letters, claims and returns and a running serial machine number should be affixed on each of them.

2.2.2. In so far as letters are concerned, they will be diarised as shown below in the order of the machine number in the respective Groupwise Inward dak registers maintained centrally and then handed over to the groups concerned for distribution to the dealing clerk. No distinction will be made between the dak received by Registered and Registered Acknowledgement and ordinary post but all Registered and Registered Acknowledgement Due post will, on receipt, be affixed with a stamp indicating their receipt by Registered Post/Registered Post Acknowledgement Due. This procedure will not however apply to the letters received from the Central Provident Fund Commissioner, State and Central Government authorities, member of the Central Board of Trustees/Regional committee, Member of Parliament and others and valuable documents which will continue to be diarised in full centrally and distributed to the groups through the respective branch officers.

Machine No.	No.& Date of the letter	From whom received	Acknowledgement of the dealing clerk

2.2.3. The receipt and distribution of claims in the dak section will be regulated according to the procedure prescribed for the receipt and disposal of claims. (Part II-Chapter-8)

2.2.4. The returns handed over to the groups will be entered in the Registers maintained by the dealing clerks.

2.2.5. The disposal of monthly/annual returns received from the establishments should be watched by the dealing clerk through the D.C.B. Registers and the register for watching the progress of issue of annual accounts. (Refer Chapter 17)

2.3. DIARISING OF DAK AND SUMMARY

Each clerk will maintain a work diary in prescribed format (Refer chapter 17) to record the receipt of 1. letters, 2. transfers, 3. advances, 4. claims/bills 5. forms, 6. challans, 7. Miscellaneous reports etc. and 8. Returns. The dealing clerk will also record the summary of work done on each day and submit to Section Supervisor daily. The summary should be checked by the section Supervisor with reference to the actual review of the work done.

2.4. PROGRESS REPORT

The progress report on the disposal of letters, claim, bills, transfers, advances, forms will be prepared weekly by the clerk concerned in the Special Proforma (Ref Chap.17) and put up to the Asst. Accounts Officer/Asst. Commissioner through the section supervisor along with a consolidated report for the group prepared in the same proforma. After the group-wise reports are seen by the Asst. Accounts officer / Assistant Commissioner, consolidated report will be submitted to the Regional Commissioner /Officer-in-charge of sub-Regional office for his review. The work diary of the dealing assistants should be submitted to the Asst. Accounts officer along with the weekly report for his review. A separate weekly report should be submitted to the Asst. Accounts officer regarding the progress of issue of annual statement of accounts. Similarly a monthly progress report will be prepared and submitted to Asst. Accounts officer through Section Supervisor for each dealing assistant in the the same format. On its review, a consolidated report will be submitted to the Officer-in-charge of Sub-Regional office/ RPFC (F&A)/Regional Provident Fund Commissioner.

2.5 REMINDER REGISTER

A reminder register will be maintained clerkwise in Special Proforma. (See Annexure A). The entries in the reminder register should be made with reference to the "reminder due" dates marked in the disposals at the time of approval. The entries in the register should be reviewed monthly by the Section Supervisor concerned.

2.6. DISPOSAL OF INCOMING CORRESPONDENCE :

All correspondence and claims received should be dealt with promptly. Queries made by the Commissioner or any other Officer should be replied on the following day. If a complete reply cannot be given within that time, the dak must be taken to the officer concerned and the reason for the delay explained to him. All correspondence and claims received should be dealt with promptly and systematically. It should be the aim of each official to dispose of all letters on the date of receipt or on the following day at the latest. If any special difficulty is encountered or delay is anticipated in dealing with a particular case, the matter should be brought promptly to the notice of the Section Supervisor and the latter if necessary will inform the officer-in-charge of the section. In no circumstances should any receipts be kept pending for over seven days. As far as possible, each clerk should clear his table before the end of the day. If anything is outstanding for unavoidable reasons, they should be disposed of first on the following day. The letters from member of Parliament/Regional Provident Fund Commissioners/ Central Provident Fund Commissioner/Government should be acknowledged immediately, pending issue of final reply, if the final reply could not be sent immediately. Similarly the receipt of complaints should be acknowledged.

2.7. **DRAFTING REPLIES: - Guidelines :-**

In drafting replies, the following rules should be observed:

1. the section letter and file number should be entered at the top of the draft;
2. the subject matter of the correspondence and the number and date of the reference attended should be entered at the head of each letter;
3. drafts should be worded as clearly and as concisely as possible;
4. wherever a simple endorsement will suffice, a separate forwarding letter or memorandum should not be drafted;
5. all instructions should be conveyed in a courteous style and the language used should clearly convey the meaning intended;
6. when enclosures are to be forwarded, they should be shown clearly in the draft and a diagonal stroke made on the margin, the number of enclosures should be indicated at the end of the draft on the left bottom of the page;
7. drafts should be written/typed in half margin and initialled and dated by the clerk and/or by the Section Supervisor, paragraphs should be numbered;
8. before a decision or a ruling on any issue is asked for, it should be made certain that the issue has not been decided previously;
9. in cases where a ruling or a decision is given but where the authority for it is not given in the body of the reply the authority should be noted on the margin of the draft for purpose of references;
10. no additions or alterations to a draft passed by an officer should be made by a subordinate without the previous consent and except over the initials of the officer;
11. separate letter should be written on distinct subject, each letter dealing with one subject only, unless subjects are so closely inter-related that they cannot be dealt with satisfactorily in separate letter;
12. initials and names in all manuscript documents should be written in block letters;
13. when an officer is to be addressed by name or when the name of an officer is given in official correspondence, particular care should be taken to spell the name correctly and to use the correct mode of address;
14. all connected references should be duly flagged or page numbered in the draft;
15. instructions issued from time to time by the Central Government regarding the progressive use of Hindi in official correspondence should be followed.

2.8 GUIDELINES FOR NOTING IN OFFICE:

1. All notes should be concise and to the point. Lengthy notes should normally conclude with a para bringing out clearly but briefly the points for consideration or decision. Paragraphs of notes should be serially numbered.
2. The verbatim reproduction of extracts from or para phrasing of the paper under consideration, fresh receipt, or any other part of correspondence or note on the same file, should not be attempted.
3. ~~When~~ When passing orders or making suggestions, an officer will confine his note to the actual point, he process to make without reiterating the ground already covered in the previous notes. If he agrees to the line of action suggested in the preceding note, he will merely append his signature.
4. Any officer who has to note upon a file on which a running summary of facts is available will, in drawing attention to the facts of the case, refer to the appropriate part of the summary without repeating it in his own note.
5. Unless a running summary of facts is already available on the file or the last note in the file itself serves that purpose, a self-contained summary will be put up with every case submitted. Such a summary will bring out briefly but clearly relevant facts, including the views expressed on the subject by other departments, if any, consulted in the matter and the point or point on which the orders are sought.
6. If apparent errors or mis-statements in a case have to be pointed out or if an opinion expressed therein has to be criticised, care should be taken to couch the observations in courteous and temperate language free from personal remarks.
7. When a paper under consideration raised several major points requiring detailed examination and orders each points will be noted upon separately in sectional notes.
8. Notes and orders will normally be recorded on note sheets.
9. The dealing hand/Section Supervisor/Superintendent will append the initials with date on the left below his note. The officers will append their signatures on the right hand side of the notes.
10. The dealing hand may, if necessary seek the guidance of the section Supervisor/Superintedent so that there shall be only one note from the section as a whole.

2.9. FILING SYSTEM:

- 2.9.1. A proper filing system is essential for convenient identification, sorting, storage and retrieval of papers.

2.9.2. FILING SYSTEM BASED ON SUBJECT CLASSIFICATION:

1. Each section will maintain approved lists of;
 - a) standard heads i.e. main subject headings concerning it; and
 - b) standard sub-heads, i.e. aspect of the main subject headings.
2. The standard heads will bear consecutive serial numbers. No such numbers, however will be allotted to standard sub-heads.
3. The lists of standard heads and sub-heads will be reviewed at the beginning of each year and revised, if necessary with the approval of the branch officer concerned. The serial number once allotted to the standard heads should not ordinarily be changed.
4. Before opening a new file, the dealing hand will ascertain the standard head to which the paper under consideration relates. He will then propose a suitable title of the file for the approval of the section officer. The title will consist of:
 - a) standard head,
 - b) sub-head which will be more indicative of the precise subject than the 'head', (where it is necessary to have more than one sub-head in a title the wider and more abstract should generally precede the narrower and more concrete); and
 - c) a brief content indicating the question or issue under consideration in relation to the standard head and sub-head and where necessary, the specific institution, person, place or thing involved.
5. The title should be as brief as possible but should give at a glance sufficient indication of the contents of the file so as to serve as an aid to its identification. It should be articulated, i.e. broken up into components, each consisting of the minimum possible substantive words and expressing an element in the subject matter. Each part will begin with a capital letter and will be separated from the preceding one by a bold dash.
6. As far as possible, there should be a separate file for each distinct aspect of the subject. The title of file should not be couched in very general or wide terms which might attract large number of receipts on different aspects of the matter, thereby making the file un-wieldy.
7. If the issue raised in a fresh receipt or in the note on a current file goes beyond the original scope, a new file may be opened to deal with it, after placing the relevant extracts or copies thereon.
8. Every file will be assigned a file number which will consist of:
 - a) the serial number allotted to the standard head;
 - b) the serial number of file opened during the year under the standard head;
 - c) the year of opening the file (last two digits only) and
 - d) an abbreviated symbol identifying the section.

The first three elements in the file number will be separated from one another by a slant stroke and the last two by a dash. Thus, files opened in, say, Scientific Research Section during 1987 under the standard head bearing serial number '3', will be numbered consequently as 3/1/87-SR, 2/2/87-SR and so on, where 'SR' represents the section.

This subject-wise filing system may be adopted in Central Office and in Administration, Pre-Audit, Co.ordination and statistical section of the Regional Office/ Sub-Regional Office. The Enforcement and Account Section of the Regional office/Sub-Regional office may adopt the establishment-wise filing system as indicated below :

Region Code/Sub-Regional Office code/Establishment Code/Year.

2.9.3. FILING OF PAPERS;

1. Papers required to be filed will be punched on the left hand top corner and tagged on to the appropriate part of the file, viz. notes, correspondence in chronological order, the latest being at the top.
2. Normally, each part of the file will be placed in a separate file cover. Where, however, 'notes' and 'correspondence' are not bulky, both may be placed in a single file cover by tagging the correspondence portion into the right side of cover and the notes portion onto the left side of the same cover. Similarly, both the appendix to notes and appendix to correspondence may be filed in a single file cover, if they are not bulky.
3. Routine receipts and issues (e.g. reminders, acknowledgements) and routine notes will not be allowed to clutter up the file. They will be placed below the file in a separate cover and destroyed when they have served their purpose.
4. When either the 'notes' or the 'correspondence' portion of file becomes bulky (say, exceeds 100 pages), it will be stitched and marked 'Volume' I. Further papers on the subject will be added to the new volume of the same file which will be marked Volume II and so on.

2.9.4. ARRANGEMENT OF A PAPER IN A CASE;

The papers in a case will be arranged in the following order from top downwards:

1. reference books;
2. notes portion of the current file ending with note for consideration;
3. running summary of facts;
4. draft for approval, if any;
5. correspondence portion of the current file ending with the latest receipt or issue, as the case may be;
6. appendix to notes and correspondence;
7. standing guard file, standing note or reference folder, if any;

8. other papers., if any, referred to, e.g. extracts of notes or correspondence from other files, copies of orders, resolutions, gazettes, arranged in chronological order, the latest being placed on the top;
9. recorded files, if any, arranged in chronological order, the latest being placed on the top; and
10. routine notes and papers arranged in chronological order and placed in a separate cover.

2.9.5. **REFERENCING :**

1. Every page in each part of the files (viz. notes, correspondence, appendix to notes and appendix to correspondence) will be consecutively numbered in separate series, in pencil. Blank intervening pages, if any, will not be numbered.
2. Each item of correspondence in a file, whether receipt or issue, will be assigned serial number which will be displayed prominently in red ink on the right top corner of its first page.
3. The paper under consideration on a file will be flagged 'PUC' and the latest fresh receipt noted upon, as 'F.R.'. In no circumstances, will a slip, other than 'PUC' and 'FR', be attached to any paper in a current file. If there are more than one 'F.R.' they should be flagged separately as 'F.R.-I', F.R.-II and so on.
4. In referring to the papers flagged 'PUC' or 'FR' the relevant page numbers will be opted invariably in the margin. Other papers in a current file will be referred to by their page numbers only.
5. Recorded files and other papers put up with the current file will be flagged with alphabetical slip for quick identification. Only one alphabetical slip will be attached to a recorded file or compilation. If two or more papers contained in the same file or compilation are to be referred to, they should be identified by the relevant page numbers in addition to the alphabetical slip e.g. 'A'/23.N, 'A' /17.C and so on.
6. To facilitate the identification of references to papers contained in other files after the removal of slips, the number of files referred to will be quoted invariably in the body of the note and the relevant page numbers, together with the alphabetical slip attached thereto, will be indicated in the margin. Similarly, the number and date of orders, notifications and resolutions and in the case of acts, rules and regulations, their brief title together with the number of relevant section, rule, paragraph or clause, referred to will be quoted in the body of the notes, while the alphabetical slips used will be indicated in the margin.
7. Rules or other compilations referred to in a case need not be put up if copies thereof are expected to be available with the officer to whom the case is being submitted. The fact of such compilations not having been put up will be indicated in the margin of the notes in pencil.

8. The reference slips will be pinned neatly on the inside of the papers sought to be flagged. When a number of papers put up in a case are to be flagged, the slips will be spread over the entire width of the file so that every slip is easily visible.

2.9.6. LINKING OF FILES:

1. If the issues raised in two or more current files are so inter-connected that they must be dealt with together simultaneously, the relevant file will be linked in the manner indicated below in 2. Such linking may also be resorted to if a paper or one current file is required for reference in dealing with another current file unless a copy of the paper can be conveniently placed on the first file.

2. When files are to be linked, string of the file board of the lower file (but not its flaps) will be tied round the upper file and those of the board or flap of the upper file tied underneath it in a bow out of the way so that each file is intact with all its connected papers properly arranged on its file board or flap.

3. On receipt back after completion of action, the linked files will be immediately de-linked after taking relevant extracts and placing them on the linked files, where necessary.

2.10. HANDING AND TAKING OVER FILES/RECORDS

At the time, a clerk is shifted from a seat he should hand over all the documents and registers in his custody, including outstanding letters, nominations forms, claims, ledger cards and settled cases, to the clerk who has been asked to take over charge of the seat. For this a proper handing over/taking over charge report should be prepared under the signature of both the clerks and submitted to the Section Supervisor and officer-in-charge. In case a task on a seat is transferred from one clerk to another, such a report should be prepared in respect of the documents of that task. A copy of the handing over/taking over charge report should be sent to the Administration section. In case of transfer of records from a Regional Office to Sub-Regional Office, special care should be taken to shift the records in a planned manner by preparing inventory of each type of documents/files being shifted under the guidance of a Senior Officer.

2.11 RECORDS MANAGEMENT -RETENTION OF DOCUMENTS

2.11.1. Records are tools of management, memory of an Organisation and source of information. The effectiveness of decisions which ultimately reflects the image of the organisation and efficiency of its operations is dependent on the quality of its resources and information which is provided by the records.

2.11.2. In order that the record management should be effective the records should serve the following objectives:-

1. They should serve some useful purpose lest they become waste.
2. The records should be kept in such a way that they should be capable of being retrieved quickly.

3. There should be control on the growth of record at its inception itself.
4. Records should neither be prematurely destroyed nor retained for a longer period.
5. Records must be kept systematically arranged so that there should be no delay in their location.
6. There should be constant weeding and review of the records so that the cost of maintenance of records is kept to the minimum.

RECORDS RETENTION SCHEDULE:

2.11.3. To ensure that file are neither prematurely destroyed nor kept for period longer than necessary, the duration for retention of records is given in Annexure.

2.11.4. All the basic documents relating to the Employees' Provident Fund, Pension Fund and Insurance Fund are received in the Regional Office/Sub-Regional offices and many of them are dealt in the Accounts Section. These documents, the prescribed registers connected with accounts work as well as the notes files dealing with correspondence, the ledger cards will remain in the custody of each dealing clerk till these are transferred to the record room.

2.11.5. Precaution should be taken to see that essential records are preserved for as many years as they are likely to be required. The statement reproduced at Annexure to this Chapter shows the periods of retention of various type of records and this should be used as a guide for the weeding out of non-essential records and for the preservation of essential ones. At the end of each financial year (31st March) each dealing clerk should send all the unwanted and non-essential records to the Record Section under proper receipt duly entered in the record transit register. Each such record should bear a top slip indication in red ink the nature of the record, whether permanent and if not, the date due for destruction. All these records should be properly indexed and arranged in an orderly manner on the racks in the Record Section. If they are again required back for reference by the Sections they may be issued on written requisitions received from the Section Supervisor and their return carefully watched. A record transit register should be maintained in each Section and kept under the custody of Section Supervisor.

2.11.6. Notwithstanding the above provisions, the following records should be preserved as long as may be required by their nature:-

1. records connected with expenditure to which limitations fixed by law are applied;
2. records connected with expenditure on projects, schemes or works which are not completed even after the expiry of the period of limitation;
3. records connected with claims to service and personal matter affecting persons still in service;
4. orders and sanctions of a permanent character until revised,
5. records for the periods for which audit has not taken place;
6. records which are likely to be required for settlement of audit objections.

PERIOD OF RETENTION OF RECORDS
ACCOUNTS DOCUMENTS

S.NO.	Form/Register(R)	Period of retention
1.	1	Two years after the application is decided and funds transferred, where necessary.
2	2	(i) 22 years (in the case of minors) (ii) 03 years (in the case other than minors)
3	3-A	Five years
4.	4-A	Deleted
5	5	Permanent
6	5-A	Only the latest form need be maintained on a permanent basis
7	6-A	One year after the annual accounts for the year concerned are compiled by the A.G.
8	7	Deleted
9	8	Deleted
10.	9(R)	Permanent
11	10	Two years after all the members mentioned in the form have withdrawn their Provident Fund accumulations or have started contributing again to the fund. (Permanent in cases where Form 5 is printed on the reverse of the Form).
12	11	This Form is not received in the Regional office.
13	12-A	Two years after issue of the annual accounts for the year concerned and audit by the A.G.
14	13(R)	One year after the account concerned is transferred with funds, where necessary.
15	14	One year after the final settlement of accounts and reassignment of the policy concerned
16	15	--do--
17	31	Three years after the final settlement of accounts
18	18	Deleted
19	19	Three years after the claim is paid off or otherwise disposed of.
20	20	(i) In the case of payments to other than minors ---3 Years (ii) In accordance with nomination of members ---3 Years
21	21/21A/21B	(i) In the case of payments on behalf of minors--22 Years (ii) in the case of payments to other than minors :-- (a) not in accordance with nomination made by members-3 Years (b) in accordance with nomination of members -3 Years
22	22	Not in use at present
23	23	As this is sent out to members, there is no question of preserving it.
24	24	Three years after the consolidated Balance Sheet for the year is present to Parliament.
25	Register for watching receipt of due documents	One year after the last due document is received.

26	Demand Register	Three years after the last item of demand is cleared/recovered
27	Objection Register	One year after the last objection is settle and audit for the period by the Accountant General is over.
28	Register for watching payees receipt for withdrawal for financing Life Insurance Policies	One year after the last payees' receipt is received and the audit for the period by the Accountant General is over.
29	Stock Register for assigned Insurance Policies	Three years after the last policy is reassigned
30	Register for wanting contribution card	Deleted
31	Register of Payment on final settlement of Account	Three years after the consolidated balance sheet of the Organisation for the period is presented to Parliament
32	Money order Register	---do---
33	Cash Books	Three years after the consolidated Balance Sheet of the Organisation for the period is presented to Parliament
34	Register of transfer advice issued	One year after the date of issue of last transfer advice.
35	Register of valuable documents	Three years after the the last entry is carried to the respective main registers such as Register of Securities, Cash books, Stock registers etc.
36	Register of Securities	(i) in the Central Office ---permanent (ii) in the Regional office-five years after the transfer of the last security is accepted by the Central Office.
37	Registers of Contingencies	One year after the audit by the Accountant General is over
38	Dead Stock Register	Parmanent
39	Important Correspondence	5 years after the last pending matter is finally settled
40	Unimportant correspondence	Two years
41	Pay Bills of the office establish-ment and Acquittable Rolls	35 Years
42	Deposit Register (contribution etc.) Demand Collection & Balance Register	One year after the consolidated Balance Sheet Register of the Organisation is presented to Parliament
43	Register of undelivered M.O.s	--do--
44	Leave Register	Three years
45	Postage stamp Account Register	One year after audit by the Accountant General.
46	Stationary Register	--do--

47	Show cause notice register	Three years after the last case is finalised
48	Certificate Case Register	Three years after the last case is finalised
49	Bank Statement	One year after the consolidated Balance Sheet of the organisation is presented to Parliament.
50	Vouchers:(a) Final settlement (b) Others including final refund	(i) In the case of minors on behalf of minors- 22 Years (ii) In the case of payment to other than minors-- (a) not in accordance with nomination made by members 3 years. (b) in accordance with nomination of member- 3 years
51	Cheque Books	One year after the Consolidated Balance Sheet of the Organisation is presented to Parliament.
52	Vouchers:(a) Final settlement (b) Others including final refund	(i) In the case of minors on behalf of minors- 22 Years (ii) In the case of payment to other than minors- (a) not in accordance with nomination made by members- 3 years. (b) in accordance with nomination of members- 3 years.
53	Advance Ledger	3 years after the last item of advance is cleared/ recovered
54	Service Books	3 years after death
55	Leave Account	--do--
56	Leave salary and pension contribution register	2 years after death
57	Register of Books	Permanent
58	Register showing receipt & supply of forms	One year after the last form is supplied and forms audited by the Accountant General
59	Prosecution Register	One year after the last prosecution is decided
60	Register of history of machines	Three years after the last machine is charge off
61	Staff Provident Fund Account	22 years in case of payment on behalf of minor nominees/heirs- 3 years after final settlement in other cases.
62	Budget Estimates	Six years
63	Audit Reports	Six years
64	Stock of Ledger cards and other forms	One year after the last card/form is supplied and audited by the Accounts General is over.
65	Proceedings Book	Permanent
66	Annual Returns and Reports	12 years
67	Register of letter received and issued	3 years
68	Circulars to Estt.and Officers	Important circulars-10 years, other of no permanent value -2 years

69	Peon Books	1 years
70	Attendance Register of Office staff	2 years
71	Establishment increment register	10 years
72	Register of Inspection of factories and establishment	3 years
73	Register for initial premium	One year after the last policy is reassigned
74	Register for automatic premium	--do--
75	Duplicate challans	3 years after the consolidated Balance Sheet of the organisation is presented to Parliament
76	Triplicate challans	one year after the consolidated Balance Sheet of the organisation is presented to Parliament
77	Register showing qualification, date of appointment and seniority	Permanent
78	Answer papers of the written tests held for recruitment	Six months after the appointment of all the selected persons
79	Pension papers (Other than Family Pension)	
	(a) Pension cases	(a) 7 years after retirement/death in service
	(b) Annual Establishment Returns	(b) 6 years after the audit of pay bill for the period in question is over
	(c) Nominations:-	
	(i) If the gratuity is paid to minor	(i) 22 years in the case of payment of family Pension on behalf of minor
	ii) Not in accordance with the order in which nomination have been made	(ii) In other cases, 3 years after the final settlement
	iii) In accordance with the order in which nomination have been made	--do--
80	Family Pension records	3 years after the date on which family pension becomes inoperative
81	Work Sheet for sanction of PF dues	Till such time the claim is preserved

EMPLOYEES PENSION SCHEME '95

1	Form No. 1	5 years after the date on which pension becomes inoperative in respect of the last eligible family members
2	Form No. 2(Revised)	
3	Form No. 3(PS)	As in the case of Form 9 (E.P.F.)
4	Form No. 4	As in the case of Form 5 (E.P.F.)
5	Form No. 5	As in the case of Form 10 (E.P.F.)
6	Form No. 6	As in the case of Form 12-A (E.P.F.)
7	Form No. 7	As in the case of Form 3-A (E.P.F.)
8	Form No. 8	As in the case of Form 6-A (E.P.F.)

9	Form No. 9	As in the case of Form 11 (E.P.F.)
10	Form No. 10-A/D & Worksheet	5 years after the date on which Pension becomes in operative
11	Form No. 10-B/C & Worksheet	As in the case of Form 19 (E.P.F.)
12	Form No. 11 & worksheet	As in the case of Form 20 (E.P.F) (Deleted)
13	Family Pension Records & Register of PPO Audit Registers. etc.	Permanent

E.D.L.I. SCHEME, 1976

1.	(I.F.) Form No.1	As in the case of Form 9 (E.P.F.)
2.	(I.F.) Form No.2	As in the case of Form 5 (E.P.F.)
3.	(I.F.) Form No.3	As in the case of Form 10 (E.P.F.)
4.	(I.F.) Form No.4	As in the case of Form 12-A (E.P.F.)
5.	(I.F.) Form No.5	As in the case of Form 20 (E.P.F.)

ENFORCEMENT RECORDS

S.No	Records/Documents	Retention period
Coverage file in respect of un-exempted Estts.		
1.	(i) Coverage notice and its connected documents such as E.O's recommendation, documents obtained in support of coverage, Form. 5-A etc.,	Permanent
	(ii) Correspondence of purely ephemeral nature	One year
	(iii) Inspection reports Part-I & II) received from E.O.,	Permanent
	(iv) Defaulting position obtained from accounts through the monthly defaulters list and legal action	4 Years after full compliance by the employer.
	(a) Under Sec. 7-A	
	(b) Under Section 8	
	(c) Under Section 14	
	(d) Under Section 406/409 IPC	
	(v) Inspection report in respect of composite establishments (i.e. where an estt. consists of different departments or has branches) falling under Sec. 2-A of the EPF & MP Act, 1952 and legal action under Sec. 7-A, 19-A, 8, 14 etc.	-do-
2.	<u>Covered (exempted /relaxed) Estts.</u>	
	(i) Correspondence of purely ephemeral nature	One Year
	(ii) Correspondence with Estts./E.Os. regarding grant of exemption, inspection reports, conditions of exemption etc. & returns submitted by the etts.	Permanent
	(iii) Defaulting position, misuse of funds and legal action	-do-
	(iv) Cancellation of exemption	8 Years after cancellation of exemption.

DAMAGES FILE

3	(i) Correspondence of purely ephemeral nature	One year
	(ii) Legal Action under sec. 14-B&8	4Years after full compliance by the employer
4	Show cause notice Register	2 years after the last case is finalised
5	Certificate case register	--do--
6	Prosecution Register	One year after the last prosecution is decided

7	Register of Inspection of Factories and Establishments	2 years
8	Register of Estt. exempted under sec. 17 and Para 27&27A	Permanent
9	Register of infant Establishment	2 years after the last estt. is covered or transferred to Reg. of Marginal Estt.
10	Register of Marginal Estt.	2 years after the last Estt. is covered
11	Register of covered Estt.	Permanent
12	Register of Estt. under Sec.2-A	Permanent
13	Register of Survey	Permanent
14	Dak Register of Inspector	2 years
15	Recovery Register	4 Years after the recovery made from the last defaulting Estt.
16	Register of writ petitions cases	Permanent
17	Register of Sec.7-A cases	Permanent
18	Register of sec.19-A Cases	Permanent
19	Register for Provisional coverage	4 years after final coverage of last provisionally covered Estt.
20	Tour Programmes	One year
21	Tour Diary	One year
22	Separate registers in respect of Estt. exempted from EPF, EPS & EDLI scheme	Permanent
23	Register to watch the receipt of Inspection	One year after recovery of Inspection charge as from the last defaulting Estt.
24	Proceedings of meetings & conference relating to CBT/Regional committee/EOs/ RPFCs etc and files	Permanent
25	Precedent Books	Permanent
26	<u>Records maintained by Exempted Establishments</u>	
(I)	Members ledger accounts	<p>(i) In case of payment on behalf of minors-16yr</p> <p>(ii) In case of payment other than minors:-</p> <p>(a) not in accordance with nomination made by members-2 years</p> <p>(b) in accordance with nomination of member-2 years</p>

(II)	Cash & bank vouchers files including loan application and final settlement and transfer of PF accounts made to other institutions	2 years after claim is paid of or other wise disposed of.
(III)	Journal voucher files including loan apply and final settlement and transfer of PF accounts made to other Institutions	--do--
(IV)	Cash books, Journal Books, Ledger Books, Loan registers, Cash & bank voucher files etc..	2 years after the consolidated Balance sheet of the Estt for the period is audited and submitted to the Regional PF Office.
(V)	Security/Investment Register	Permanent

INSTRUCTIONS:-

1. The retention period specified in Column(3), 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 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. 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.

ADMINISTRATION RECORDS/DOCUMENTS

S.No.	Description of records	Retention period
1	<u>Records of value for administrative purpose:</u>	
(i)	Papers containing evidence of rights or obligations of or against the EPF Organisation, e.g. title to property, claims for compensation not subject to a time-limit, formal instruments such as awards, schemes, orders sanctions, etc.	
(ii)	Papers relating to major policy decisions, including those relating to the preparation of legislation.	
(iii)	Papers regarding constitution, functions and working of important committees, working groups, etc.	
(iv)	Papers providing lasting precedents for important procedures e.g. administrative memoranda, historical opinions on important matters.	Permanent
(v)	Papers concerning rules, regulations, departmental guides or instructions of general application.	
(vi)	Papers relating salient features of Organisation and staff of Govt. Department and offices.	
(vii)	Papers relating to important litigation or 'Cause Celebes' in which the administration was involved.	
2.	<u>RECORDS OF HISTORICAL IMPORTANCE:</u>	
(i)	Papers relating to the origin of a department or agency of Govt. how it was organised, how it functioned and (if defunct) how and why it was dissolved.	Permanent
(ii)	Date about the department/agency accomplished	Permanent
(iii)	Papers relating to change of policy, implementation of a change of policy, appointment of a departmental or inter departmental committee or working groups, instructions to executive agencies etc. and relevant forms.	Permanent
(iv)	Papers relating to a well known public event or events which gave rise to interest or controversy on the Organisational plans	Permanent
(v)	Papers containing direct reference to trends or developments, particularly if they contain unpublished statistical data covering a long period or a wide area.	Permanent
(vi)	Papers relating to absolute activities or investigations, or to abortive Schemes in important fields.	Permanent

3. RECORDS OF ADMINISTRATIVE FUNCTIONS:

1.	Dak register	One year
2.	Invoice	One year
3.	Section Diary	Three years
4.	Assistant's Diary	One year
5.	Standing guard files and standing note (The earlier version of these records will normally be weeded out as soon as the revised version becomes available)	Permanent
6.	Distribution Chart	One year
7.	Typist's Diary	One year
8.	Issue Diary	One year
9.	Despatch register	5 years
10.	Postal registration books	5 years
11.	Receipts of telegrams	1 years
12.	Register of daily abstract of stamps used	5 years
13.	Messenger book	1 year
14.	Stamps account register	5 years
15.	Weekly statement of cases disposed of	1 year
16.	File register	15 years
17.	File movement register	1 year
18.	Movement diary for personal staff	1 year
19.	Precedent books	Permanent
20.	Register for watching the progress of recording	3 years
21.	List of files transferred to the departmental record room	25 "
22.	Record review register	1 "
23.	List of files received for review	1 "
24.	Register of spare copies of publications, circulars, orders, etc.	1 "
25.	Weekly/monthly arrears statement	1 "
26.	Call book	1 "
27.	Monthly progress report on recording of files	1 "
28.	Reminder diary	1 "
29.	Register for keeping a watch on communication received from the Govt./MP/CPFC etc.	1 "
30.	Register of Parliamentary assurances	1 "
31.	Check-lists for periodical reports	1 "
32.	Inspection reports -1 year after the date of next Inspection	1 "

4. RECORDS CONNECTED WITH ACCOUNTS:

- (1) The following shall on no account be destroyed:-
- | | | |
|-------|---|-----------|
| (i) | Record connected with expenditure which on projects, schemes or work not completed, although beyond the period of limitation. | Permanent |
| (ii) | Records connected with expenditure which is within the period of limitation fixed by law. | " |
| (iii) | Records connected with claims to service and personal matters affecting persons in the service except as indicated in the Annexure below: | " |
| (iv) | Orders and sanctions of a permanent character, until revised | " |

- (2) The following records shall be preserved for not less than the periods specified against them:-

Payments and recoveries:-

- | | | |
|-----|--|--|
| (a) | Expenditure sanctions not covered by Para 4 (1) above including sanctions relating to grant-in-aid | 3 Years or 1 year after completion of audit whichever is later |
| (b) | Cash-books maintained by the drawing and disbursing officer under Central Treasury Rule, 77 | 10 Years |
| (c) | Contingent expenditure | 3 years or 1 yr. after the completion of audit whichever is later. |
| (d) | Arrear Claims (including sanction for investigation where necessary) | --do-- |

(e) Paper relating to:

- | | |
|---|---|
| (i) G.P.F. Membership | 1 Year |
| (ii) G.P.F. Nomination | 1 Year subject to:- |
| | (a) Original nomination being placed in Vol.II of the service book of the Gr. 'D' staff and |
| | (b) Nomination in original or an authenticated copy there being placed in Vol.II of the service book/personal file in case of other Govt. servants. |
| (iii) Adjustment of missing credits in SPF accounts | 1 years |
| (iv) Financing of Insurance Policies from GPF accounts | --do-- |
| (v) Final withdrawal from GP Funds e.g. for house building, higher technical education of children etc. | --do-- |
| (vi) SPF Annual statements | --do-- |
| (vii) TA/Transfer TA Claims | 3 years or one year after completion of audit whichever is later. |

- | | |
|--|--|
| (3) Budget Estimates/revised Estimates | 3 years (The retention period here relates to the budget/revised Estimates as compiled by the Budget/Accounts Sec. for the office as a whole). |
| (4) Service Books of : | 3 Years after issue of final Pension /gratuity Payment order. |
| (a) Officials entitled to retirement/terminal benefits | |
| (b) Other employees — | 3 years after they have Ceased to be in service. |
| (5) <u>Service records :</u> | |
| (a) Nomination relating to family Pension and DCR gratuity | 1 Year subject to the nomination in original of an authenticated copy there-on (where original is kept with the audit) as the case may be, being placed in Vol. II of the service Book /personal File. |
| (b) Gradation /Seniortity list | 3 Years |
| (c) Alteration in the date of birth | 3 years (subject to suitable entry being made in the appropriate service record & an authenticated copy of the order being kept in Vol. II of Service Book/Personal File. |
| (d) Admission of previous service not supported by authenticated service record, e.g. through collateral evidence. | 3 Years of 1 Year after completion of audit, whichever is later (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.) |
| (e) Verification of service | 5 Years subject to a suitable record being kept somewhere, e.g. in the Service Book or History sheet. |
| (6) <u>Expenditure statements :</u> | |
| (a) In respect of Lower formations | To be weeded out at the end of financial year. |
| (b) In respect of the entire EPF Organisation. | To be weeded out after the appropriation accounts for the year have been finalised. |
| (c) Register of monthly expenditure (Form GFR 9) | To be weeded out after the appropriation accounts for the year have been finalised. |

- | | | |
|------|--|--|
| (7) | Surety bonds executed in favour of a temporary or a retiring employee of the Organisation | 3 Years after the bond ceases to be enforceable. |
| (8) | (a) Pay bill Register | 35 Years |
| | (b) Office copies of Establishment pay bills and related schedules (in respect of period for which <u>pay bill register</u> is not maintained) | 35 Years |
| | (c) Schedules to the establishment pay bills for the period for which pay bill register is maintained | 3 Years, of one year after the completion of audit, whichever is later |
| | (d) Acquittance Rolls | -do- |
| (9) | Muster Rolls | Minimum of 3 financial Years of payment excluding the financial year of payment. |
| (10) | Bill register maintained in 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 also be preserved for the same period as prescribed for preservation of paid cheques, viz. 5 years. However, in case where the counterfoils are required to be preserved in connection with settlement of some enquiry etc., these should not be destroyed unless otherwise advised by the authority conducting enquiry. The other instruction contained in this schedule will continue to be applicable in this case before the counter foils which are more than 5 years old are actually destroyed. |
| (12) | File, 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) | Accounts 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.
- (14) ANNEXURE:- Records Connected with claims to service and personal matters affecting persons in the service as referred to at S.No. 4(1)(iii) above.
1. Creation of Classification of Posts:
 - (i) Continuance/abolition/revival of posts 1 year
 - (ii) Conversion of temporary posts into permanent ones. 10 years
 - (iii) Creation of posts 10 years
 - (iv) Revision of scales of pay Permanent in the case of central office issuing the orders the regional/sub-regional offices need keep only the standing orders etc., weeding out superseded ones as and when they become obsolete. Subject to particulars of sanction being noted in establishments/sanction register
 - (v) Upgrading of posts 10 years --do--
 2. Review for determining suitability of Permanent employees for continuance in service Establishment/sanction register Where for any reason the register is rewritten 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 award/judgement becomes 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 a appropriately longer period higher initially or at the time of review.
 4. Notice under section 80 of 1 year If such a notice is follow up by a civil Civil Procedure Code 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 records and an authenticated copy of the order being kept in Vol.II of Service book/ Personal file.

<p>6. <u>ADVANCES:-</u></p> <p>(i) Car Advance rules</p> <p>(ii) Conveyance advances rules</p> <p>(iii) Cycle advance rules</p> <p>(iv) Festival advance rules</p> <p>(v) GPF advance rules</p> <p>(vi) House building advance rules</p> <p>(vii) Motor cycle/scooter advance rules</p> <p>(viii) Pay advance rules</p> <p>(ix) TA advance rules</p> <p>(x) Travel concession rules</p> <p>(xi) Other advances rules</p> <p>(xii) Grant of car advance</p> <p>(xiii) Grant of conveyance allowance</p> <p>(xiv) Grant of cycle advance</p> <p>(xv) Grant of Festival advance</p> <p>(xvi) Grant of GPF advance</p> <p>(xvii) Grant of house building advance</p> <p>(xviii) Grant of motor cycle/scooter adv.</p> <p>(xix) Grant of pay advance</p> <p>(xx) Grant of T.A. advance</p> <p>(xxi) Grant of L.T.C. advance</p> <p>(xxii) Grant of other advance</p>	<p>Permanent in the case of Central office issuing the rules, orders and instructions. The Regional/Sub-Regional offices need keep only the standing rules etc., weeding out the superseded ones as and when they become obsolete.</p> <p>1 Year Subject to;</p> <p>(a) suitable entries being made in pay bill register,</p> <p>(b) in case of motor car/motor cycle/ scooter and house building advances.</p> <p>(c) Copies of sanction being placed on personal files and</p> <p>(d) mortgage deeds and other agreements executed being kept separately in safe custody for the period they are valid.</p>
<p>7. Surety Bonds executed in favour of a temporary or a retiring government servant</p>	<p>3 years after bond ceased to be enforceable</p>
<p>8. Pension/retirement</p> <p>(i) Rules and orders (general aspects)</p> <p>(ii) In respect of groups A/B/C and employees of the Organisation</p> <p>(a) Pre-verification of pension cases</p> <p>(b) Invalid Pension</p> <p>(c) Family Pension</p> <p>(d) Other Pension</p> <p>(e) Gratuity</p> <p>(f) Commutation of Pension</p>	<p>Permanent in the case of central office issuing the rules, orders and instruction</p> <p>The regional/sub-regional offices need keep only the standing rules and orders weeding out the superseded ones as and when they become obsolete.</p> <p>3 Years</p> <p>Till one year after the last beneficiary of the family pension ceases to be entitled to receive or 5 years whichever is later.</p> <p>5 years</p> <p>15 years</p>

INSTRUCTIONS

1. The retention period specified in Column (3) 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 be current.
3. In exceptional cases record may be retained for a period longer than that specified in the schedule, if it has certain special features or such a course so warranted by the peculiar needs of the concerned office. 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 bill registers are destroyed, the service of the EPF employee concerned should be verified in accordance with rule 81 G.F.R.
2. Where a minimum period after which any record may be destroyed has been prescribed, the Regional Provident Fund Commissioner-In-charge of the region as the case may be or any other authority empowered by him to do so, may order in writing the destruction of such record in his own and subordinate offices on the expiry of that period counting from the last day of the latest financial year covered by the record.
3. Regional Provident Fund Commissioner-In-charge of the regions shall be competent to sanction the destruction of such other records in his own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Indian Audit and Accounts Department 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 orders.
4. Full details shall be maintained permanently in each office, of all records destroyed from time to time.
5. The principle to be adopted in respect of files having financial implications and hence liable to be called by audit for inspection so 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 within 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, dues 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 weedout un-necessary records. In other words, the working rules should be "Weed as you go"