

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Preservation of vouchers – Reduction of time limit for preservation from 6 years to 3 years – Further – Orders – Issued.

FINANCE (I&R) DEPARTMENT

G.O. Ms. No. 185

Dated. 26-07-2005.

Read the following

- 1). G.O. Ms. No. 260, Fin & Plg (VITR) Dept., dated. 25-7-1994.
- 2). D.O. Lr. No. TM-VIII/1-1/2—5-04-09, dated. 7-7-2003 of Accountant General (A&E) A.P., Hyderabad.
- 3). Lr. No. 60/P.A.C/2005-1, dated. 26-04-2005 of the Secretary to State Legislature, Andhra Pradesh., Hyderabad.

ORDER:-

In the reference 1st read above, orders have been issued reducing the time limit for preservation of vouchers from 6 year to 3 years with the following exceptions.

- (i) The records/vouchers relating court cases pending before Public Accounts Committee embezzlement case.
- (ii) Such other vouchers that may be required by the Departments for special reasons where specific requisition for retention of records sent to Accountant General's Office well in time before the destruction of records and.
- (iii) All records/vouchers pertaining to the land acquisition.

In the reference 2nd read above the Accountant General (A&E) A.P., Hyderabad has stated that their office has been receiving 15 lakhs vouchers every month. Given the constraints of space it has become very difficult to store these records and retrieve records required for any purpose and has proposed that in respect of vouchers which have crossed the period of preservation but have not been examined by Public Accounts Committee, if there are no Audit Paras pending relating to those vouchers and if no other irregularities have been noticed requiring reference to these vouchers, such vouchers can be destroyed even if the account for year has not been examined by Public Accounts Committee.

In the reference 3rd read above, the Secretary to State Legislature has stated that the suggestions of the Accountant General, A.P., Hyderabad has been placed before the Committee on Public Accounts at its meeting held on 06-06-2005. After taking into consideration of the difficulties explained for preserving vouchers in Accountant General's office and in order to over come the present difficulties and after holding deliberations among members, the committee has accepted the following proposals which were submitted by the accountant general.

- (i) The vouchers may be retained in the normal course till the prescribed period of preservation before weeding out with the exceptions mentioned in item (ii) and (iii) below. The period of preservation of vouchers may be delinked from the examination of a given year's account by the public accounts committee.
- (ii) Vouchers that may be required by the Department for special reasons or in connection with cases of misappropriation/fraud/embezzlement or court cases may be preserved if the requisitions are sent to accountant general by the department Government within the prescribed period of preservations.
- (iii) Vouchers pertaining to the land acquisition may be preserved permanently.

After careful consideration, Government hereby order that:

- (i) The vouchers may be returned in the normal course till the prescribed period of preservation before weeding out with the exceptions mentioned in item (ii) and (iii) before the period of preservation of vouchers may be delinked from the examination of a given year's account by the public accounts committee.
- (ii) Vouchers that may be required by the departments for special reasons or in connection with cases of misappropriation/fraud/embezzlement of court cases may be preserved if the requisitions are sent to accountant general by the department/Government within the prescribed period of preservation.
- (iii) Vouchers pertaining to the land acquisition may be preserved permanently.

Necessary amendment shall be issued to article 326 (b) of APFC Volume I separately.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA
PRADESH)

P.Ramakanth Reddy,
Principal Secretary to Government.

To
The Accountant General (A&E) A.P., Hyd.
The Principal Accountant General (Audit I) A.P., Hyd.
The Accountant General (Audit II) A.P. Hyd.
All Heads of Departments.
All the District Collectors.
The Pay and Accounts Officer, Hyd.
The Director Treasuries and Accounts A.P., Hyd.
The Director of Works Accounts A.P., Hyd.
The Deputy Financial Advisor (W&P) Department.
All Deputy Directors.
Office of the District Treasuries.
The Secretary,
State Legislature, Andhra Pradesh, Hyd.
All the District Judges.
All District Panchayat Officers.
All the Superintendent's of Police.

All the Departments of Secretariat.
The Finance (PAC) Dept.
All Officers and Sections of Finance Department.
SF/SC's

//Forwarded by order//
Sd/-
Section Officer.