

**GOVERNMENT OF PUDUCHERRY
DIRECTORATE OF ACCOUNTS AND TREASURIES**

No. 02 /DAT/Accts/Records/2026-27

Puducherry, Dated: 27.08.2026

CIRCULAR

Sub: DAT - Accounts – Destruction of old records for
the year 2026 – Intimation –Reg.

It is proposed to destroy the old vouchers and records of this Directorate as per the details furnished in Annexure-I & Annexure-II during the **last week of September 2026**, and the same is brought to the notice of all Heads of Departments/Offices for their kind information. In case, any of the record is required to be preserved for any specific purpose, the concerned Heads of Departments/Offices are requested to intimate the same to this Directorate **on or before 19/09/2026** stating the specific reason thereof.

2. For the preservation of any voucher/record lying in the outlying Regions, the request may be sent to the concerned Deputy Director of Accounts & Treasuries of the outlying region **on or before 19/09/2026**.

3. The request for preservation of any particular Voucher should invariably contain the following particulars:-

- (i) Head of Accounts with detailed Object Head such as Salaries, TE, OE, etc.,
- (ii) Token No./Non Token No. and date of presentation.
- (iii) Cheque No. and date together with amount.

4. If no request is received on or before the date fixed above, it will be presumed that no specific records need to be preserved and this Directorate will go ahead with the destruction of records during the **last week of September 2026**.

5. The receipt of this Circular may please be acknowledged.



(K. SASIREKHA)

DIRECTOR OF ACCOUNTS & TREASURIES

Encl: Annexure – I & II

To
All Heads of Departments/Offices
Puducherry/Karaikal/Mahe/Yanam

Copy to:

1. All Deputy Director of Accounts & Treasuries/Junior Accounts Officers/ Store Superintendent/ Treasury Officer/Sub Treasury Officer in Puducherry region – with a request to send all the old records kept in their section/offices which are no longer required to be preserved by them, in conformity with required period of preservation, with a complete list of such old records to Supdt., Accounts Section **on or before 19/09/2026**
2. The DDAT, Karaikal/Mahe/Yanam. A copy of this Circular may be despatched to all Heads of Departments / Offices in the respective region. Barring such of those records, which are required to be preserved by any Head of Departments/Offices, action may be taken for the destruction of old records.
3. All Superintendents, DAT, Puducherry.
4. The Stamp Office, DAT, Puducherry -- For necessary action
5. The Superintendent of Police, Vigilance and Anti-Corruption Unit, Puducherry
-- For information and compliance.

ANNEXURE-I

Sl.No	Description of Items	Period of preservation in year	Upto which period vouchers were destroyed	Years of vouchers now proposed for destruction
1	GPF Vouchers	6 Years	March 2019	4/2019-3/2020
2	Contingent Bills	3 Years	March 2022	4/2022-3/2023
3	TA/LTC Vouchers	3 Years	March 2022	4/2022-3/2023
4	Estt/MR Vouchers	3 Years	March 2022	4/2022-3/2023
5	Refund Vouchers	3 Years	March 2022	4/2022-3/2023
6	HBA Vouchers	6 Years	March 2019	4/2019-3/2020
7	Suspense Vouchers	3 Years	March 2022	4/2022-3/2023
8	Deposit Payment Vouchers	7 Years	March 2018	4/2018-3/2019


L. TIROUMOUROUGANE
JUNIOR ACCOUNTS OFFICER

ANNEXURE-II
LIST OF FORMS/ REGISTERS PRESCRIBING PERIOD OF PRESERVATION

Sl.N o.	NAMES OF FORMS / REGISTERS	PERIOD OF PRESER- VATION IN YEARS	UPTO WHICH PREIOD VOUCHERS WERE DESTROYED	YEARS OF VOUCHERS NOW PROPOSED FOR DESTRUCTION
1	Certificate of transfer of charges of Gazetted officers	1	March 2024	4/2024-3/2025
2	Report of six monthly outstanding register	1	March 2024	4/2024-3/2025
3	Calender of returns	2	March 2023	4/2023-3/2024
4	Contigent Audit Register(PAO)	3	March 2022	4/2022-3/2023
5	Register of final/audit of pre Audit of bills	3	March 2022	4/2022-3/2023
6	TE-No.Books	3	March 2022	4/2022-3/2023
7	DA Contingent and miscellaneous vouchers(PAO)	3	March 2022	4/2022-3/2023
8	Register of special charge and recurring charge	3	March 2022	4/2022-3/2023
9	Railyway warrant	3	March 2022	4/2022-3/2023
10	Objection memo	3	March 2022	4/2022-3/2023
11	TA bills allowances and acquittances	3	March 2022	4/2022-3/2023
12	Token Register	3	March 2022	4/2022-3/2023
13	GPF Schedules	3	March 2022	4/2022-3/2023
14	Cheque local fund	3	March 2022	4/2022-3/2023
15	Suspense slip file	3	March 2022	4/2022-3/2023
16	Register of Telegram issued	5	March 2020	4/2020-3/2021
17	Bills Register	5	March 2020	4/2020-3/2021
18	Token Census file	5	March 2020	4/2020-3/2021
19	Budget Estimates	5	March 2020	4/2020-3/2021
20	Pensions vouchers	3	March 2022	4/2022-3/2023
21	Register of contingent expenditure (Estt)	5	March 2020	4/2020-3/2021
22	Token census Register	5	March 2020	4/2020-3/2021
23	Counterfoil of cheques	5	March 2020	4/2020-3/2021
24	Scroll books	5	March 2020	4/2020-3/2021
25	Accounts cheque forms	5	March 2020	4/2020-3/2021
26	Bill transit register (Token and non token)	5	March 2020	4/2020-3/2021
27	Daily Balance sheets(TO)	6	March 2019	4/2019-3/2020
28	C.D.Bills and files	6	March 2019	4/2019-3/2020
29	Periodical Cheque Register	6	March 2019	4/2019-3/2020
30	Contingent Audit Register	6	March 2019	4/2019-3/2020

31	Cheque Drawn Register	10	March 2015	4/2015-3/2016
32	Consolidated abstract	10	March 2015	4/2015-3/2016
33	Compliation sheets	10	March 2015	4/2015-3/2016
34	List of payments	10	March 2015	4/2015-3/2016
35	Daily receipt and payment of Deposit Register	12	March 2013	4/2013-3/2014
36	Loans to Municipality	20	March 2005	4/2005-3/2006
37	Requisition Books	1	March 2024	4/2024-3/2025
38	Monthly Stationery Indent	1	March 2024	4/2024-3/2025
39	Attendance Register	2	March 2023	4/2023-3/2024
40	Casual leave register	3	March 2022	4/2022-3/2023
41	Despatch Register	3	March 2022	4/2022-3/2023
42	Leave Application	3	March 2022	4/2022-3/2023
43	Gazetted Officers leave application	3	March 2022	4/2022-3/2023
44	Stationery Register	3	March 2022	4/2022-3/2023
45	Register of U.O. letters	3	March 2022	4/2022-3/2023
46	Files/Papers Documents relating to contract agreements	5	March 2020	4/2020-3/2021
47	Purport/personal Register	5	March 2020	4/2020-3/2021
48	Circular Files	5	March 2020	4/2020-3/2021
49	Bill Drawn Register	5	March 2020	4/2020-3/2021
50	Bill Transit Register	5	March 2020	4/2020-3/2021
51	Establishment Vouchers (Pay bill)	6	March 2019	4/2019-3/2020
52	Officers Contingent Register (Estt)	10	March 2015	4/2015-3/2016
53	Pay Bill Acquittance Roll	35	March 1990	4/1990-3/1991
54	Register of control of expenditure	2	March 2023	4/2023-3/2024
55	Indent for Postage Stamps	3	March 2022	4/2022-3/2023
56	Challan Register	3	March 2022	4/2022-3/2023
57	Challan Paid into Treasury	3	March 2022	4/2022-3/2023
58	Counterfoil of receipt books	3	March 2022	4/2022-3/2023
59	Paid cheque list from bank/treasury	5	March 2020	4/2020-3/2021
60	Bank challan	6	March 2019	4/2019-3/2020
61	Paid vouchers of "Secour local"	6	March 2019	4/2019-3/2020


(L. TIROUMOUROUGANE)
JUNIOR ACCOUNTS OFFICER