



पूर्वोत्तर इंदिरा गांधी क्षेत्रीय स्वास्थ्य एवं आयुर्विज्ञान संस्थान, शिलांग  
NORTH EASTERN INDIRA GANDHI REGIONAL INSTITUTE OF HEALTH & MEDICAL SCIENCES, SHILLONG

(भारत सरकार, स्वास्थ्य एवं परिवार कल्याण मंत्रालय, स्वायत्त संस्थान)

(An Autonomous Institute, Ministry of Health and Family Welfare, Government of India)

निदेशक ब्लॉक, मावडीयांगडीयांग, शिलांग - 793018 मेघालय

Director's Block, Mawdiangdiang, Shillong - 793018 Meghalaya

F.No. NEIGR/S&P/A-03/2016-17/Pt

Date: 09/05/2022

**NOTIFICATION**

It is, hereby, notified that in respect of files, papers, minutes, agenda, all other documents relating to contracts, agreements pertaining to stores shall be preserved for five 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.

The above is issued as per GFR 2017 Rule 320 in respect of maintenance of records as prescribed by authorities in this behalf.

Prof. (Dr.) Nalin Mehta  
Director  
NEIGRIHMS, Shillong

*Dr*

Copy for information and necessary action to:

1. P.A. to Director/ DDA/ Principal, Medical College, NEIGRIHMS, Shillong.
2. MS/ Dean/ Faculty In-charge- Research Cell/Prof & HOD Medicine/ Prof & HOD Anaesthesia/BME to attend the meeting.
3. The Senior Accounts Officer/ Financial Adviser, NEIGRIHMS, Shillong
4. All Head /In charge of Departments, NEIGRIHMS, Shillong
5. Superintendent Engineer/Executive Engineer /Estate Officer (C),
6. Store & Procurement Section, NEIGRIHMS, Shillong
7. Principal, College of Nursing, NEIGRIHMS, Shillong
8. AO/ AAO(B), NEIGRIHMS, Shillong
9. Librarian, NEIGRIHMS, Shillong
10. AO Estt-I & GAD, AR-Estt-II, AR-Est-III, AAO-GAD, NEIGRIHMS, Shillong
11. In-charge Central/Medical/Ancillary Stores, Sanitation Officer, NEIGRIHMS, Shillong
12. Chief Security Officer, NEIGRIHMS, Shillong
13. Mr. Romanus Lyngdoh for uploading on Institute's website.



emergency such as epidemics pre-payment will not be insisted upon from local bodies for supply of medicines from Medical Stores Depots of the Ministry of Health.

**Rule 313** Any amount or loan not paid on due date to Government by a local body, may be adjusted from any non-statutory grant sanctioned for payment to it.

**Rule 314 Taxes etc. collected by Government on behalf of Local Bodies.** Proceeds of taxes, fines or other revenues levied or collected by Government for or on behalf of local bodies shall not be appropriated direct to a local fund without passing them through the Consolidated Fund unless expressly authorised by law.

**Rule 315 Payments to Local Bodies.** Subject to provision of relevant act and rules, payments to local bodies in respect of revenue and other moneys raised or received by Government on their behalf will be made in such manner and on such date, as may be authorized by general or special orders of Government.

**Rule 316 Audit of Account of Local Bodies.** Subject to the provisions of any law made under Article 149 of the Constitution, the accounts of local bodies, other non-Government bodies, or institutions will be audited by the Indian Audit and Accounts Department under such terms and conditions as may be agreed upon between the Government and the Comptroller and Auditor General of India.

**Rule 317 Audit Fees.** Audit fees on the basis of daily rates prescribed by Government in consultation with the Comptroller and Auditor General of India from time to time shall be charged by the Indian Audit and Accounts Department for the audit of local and other non-Government funds, excluding funds for the audit of which the rates of fees recoverable are prescribed by law or by rules having the force of law.

Provided that nothing contained in this rule shall be held to override any special instructions of Government exempting any particular local body or institution wholly or partially from the payment of audit fees.

**Rule 318** In the case of Government Companies, the recovery of the cost of Supplementary Audit conducted under Section 143(6) of Companies Act, 2013 as amended from

time to time, should be waived in those cases where the audit is done by the Comptroller and Auditor General through his own departmental staff but should be enforced in cases where the Comptroller and Auditor General employs professional auditors for the Supplementary Audit.

**Rule 319** Financial transactions between Government and local bodies shall be rounded off to the nearest Rupee.

### VIII. MAINTENANCE OF RECORDS

**Rule 320 (1) Destruction of Records.** Subject to any general or special rules or orders applicable to particular departments as prescribed in their departmental manuals, no Government record connected with accounts shall be destroyed except in accordance with the provisions of Appendix-9.

**Rule 320 (2)** All the records prescribed for retention in Appendix - 9, if maintained in electronic form should mandatorily have a back up and adhere strictly to the retention period and the prescribed formats. The responsibility for verification and certification on a monthly/annual basis as prescribed under relevant rules should also be ensured.

### IX. CONTINGENT & MISCELLANEOUS EXPENDITURE

**Rule 321** Rules relating to contingent expenditure are available at Rule 13 of the Delegation of the Financial Powers Rules and Rules 96 to 98 of the Government of India (Receipts and Payments) Rules, 1983.

**Rule 322 Permanent Advance or Imprest.** Permanent advance or Imprest for meeting day to day contingent and emergent expenditure may be granted to a government servant by the Head of the Department in consultation with Internal Finance Wing, keeping the amount of advance to the minimum required for smooth functioning. Procedures for maintenance of permanent advance or Imprest are available in para 10.12 of the Civil Accounts Manual.

**Rule 323 (1) Advances for Contingent and Miscellaneous purpose.** The Head of the



**GENERAL FINANCIAL RULES 2017**  
 Ministry of Finance  
 Department of Expenditure

Sl. No.	Main-Head	Description of records		Retention Period	Remarks
		Sub-Head			
(1)	(2)	(3)		(4)	(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.	