



**GAUHATI UNIVERSITY**

A NAAC 'A' GRADE INSTITUTION

GOPINATH BARDOLOI NAGAR, JALUKBARI

GUWAHATI-781014 (ASSAM)

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# Gauhati University Records (Preservation and Destruction) Rules, 1970

Gopinath Bardoloi Nagar  
Jalukbari, Guwahati-781014  
Assam, INDIA

[www.gauhati.ac.in](http://www.gauhati.ac.in)

# **Gauhati University Records (Preservation and Destruction)**

## **Rules, 1970**

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### **1.**

- (a) These Rules may be called "The Gauhati University Records (Preservation and Destruction) Rules, 1970.
- (b) These Rules shall come into force from such date as the Executive Council may decide.

### **2.** Records shall be classified into three categories, namely, Class 'A', Class 'B' and Class 'C'.

- a) Class 'A' records shall be preserved permanently and shall under no circumstances be destroyed.
- b) Class 'B' records shall be preserved for a period of not less than 12 years.
- c) Class 'C' records shall be preserved for a period of not less than six years; provided that this class of records connected with matters affecting persons in service should not be destroyed before six years of termination of service.

### **3.** The records under Classes 'A', 'B' and 'C' are detailed hereunder.

#### **Class 'A' Records**

##### **I. Registers**

- 1. General Cash Books.
- 2. Endowment Registers.
- 3. Building Registers.
- 4. Stock Registers.
- 5. Insurance Registers.
- 6. Provident Fund Cash Books.
- 7. Provident Fund Ledgers.
- 8. Provident Fund Investment Registers.
- 9. Provident Fund-Abstract of Balances.
- 10. Acquittance Rolls.
- 11. Officers' and Professors' Pay Cheque Registers.
- 12. Admission Registers.
- 13. Registers of Interest Bearing Advances.
- 14. Budgets (10 copies of each year).

15. Annual Accounts and Balance Sheet (10 copies of each year)
16. Audit Reports (10 copies of each year).
17. Publication registers.
18. Registers of Works.
19. Measurement Books.

## **II. Files**

1. Correspondence relating to State Government grants.
2. Correspondence relating to U.G.C. grants.
3. Correspondence relating to grants from the Government of India and other authorities.
4. Sanctions and correspondence relating to research, post-graduate, and other Scholarships.
5. All orders and sanctions of permanent character.

## **Class 'B' Records**

### **I. Registers**

1. Registers of Fees.
2. Subsidiary Receipt Registers.
3. Cash Books for Scholarships.
4. Subsidiary Cash Books-University Works Department.
5. Bank Ledgers.
6. Registers of Income Tax.
7. Registers of Professional and other Taxes.
8. Registers of fixed charges.
9. Finance Control Registers.
10. Establishment Check Registers.
11. Register of Detailed Expenditure.
12. Registers of Deposits.
13. Registers of Site Account.
14. Despatch Registers.
15. Registers of Letters Received.
16. Receipt Registers of Department.
17. Registers of Advance Payments.
18. Registers of Muster Roll work.

## **II. Voucher**

1. Vouchers for telephone, telegraphs, rents, taxes, etc.
2. Vouchers for provident fund, insurance, income tax, professional tax, etc.
3. Vouchers for interest-bearing advances (which have been fully recovered).
4. Vouchers for construction of original works.

## **III. Files**

1. Utilisation certificates.
2. Bank statement.
3. Loans and Advances.

## **Class 'C Records**

### **I. Registers**

1. Service Books.
2. T.A. Check Registers.
3. Registers of Contingent Expenditure.
4. Registers of Festival Advances.
5. Registers of Pay Held-over.
6. Registers of Leave Account.
7. Receipt Books-triplicate copies.

### **II. Vouchers**

1. Pay Bills.
2. Scholarship Bills.
3. Remuneration Bills for Examination and other works.
4. T.A. Bills.
5. Vouchers for Books, Equipments and Miscellaneous Works.
6. Contingent Expenditure.

### **III. Files**

1. Traders, quotations, financial sanctions, leave applications, refund of fees and deposits, etc.
2. Cheque counterfoils.
3. Bank deposit counterfoils.
4. Correspondence on financial sanctions.
5. Correspondence on publications.
6. Correspondence on provident fund.

7. Correspondence on insurance.
  8. Correspondences on rent and taxes.
  9. Correspondences on electric supply.
  10. Correspondence on audit notes.
4. In case the prescribed number of copies of Class 'A' records of the past under item Nos. 14,15 and 16 of sub-clause I are not available relating to any year prior to the enforcement of the Rules, all the available copies of such records shall be preserved.
  5. No record shall be destroyed without prior approval of the Vice-Chancellor in writing.
  6. The Heads of the departments shall certify that records proposed to be destroyed contain no audit objection and the destruction shall not in any way be prejudicial to the interest of the University. The statement of the records destroyed shall be maintained permanently in the department concerned in the form as prescribed in Annexure I. Copies of such statement shall be forwarded to the Registrar and the Treasurer along with the attested copies of the orders of the Vice-Chancellor.

### Annexure I

#### Statement of Records destroyed

Serial No.	Class of Records	Department	Subject	Period	Number of Sheets/Pages	V.C's order and date	Date of destruction	Name of officer certifying the destruction with date	Signature and date of officer supervising the destruction	Remarks
1	2	3	4	5	6	7	8	9	10	11