

GENERAL DISPOSAL AUTHORITY NO. AR 2 FOR THE DISPOSAL OF FINANCIAL RECORDS

Disposal authority has been granted by the Director of Archives in conjunction with the Auditor-General in respect of the following accounting records:

Classification	Description	Manner in which records are to be disposed of
A.	Public debt registers.....	P.
B.	Ledgers	
	1 Main ledgers.....	D after 10 years.
	2 Subsidiary ledgers.....	D after 10 years.
	3 Personal ledgers.....	D after 10 years.
	4 Personal debts and debtors' ledgers	D after 10 years.
	5 Stores ledgers.....	D after 10 years.
	6 Equipment ledgers.....	D after 10 years.
C.	Cash Books	
	1 Receipt cash books.....	D after 7 years.
	2 Expenditure cash books.....	D after 7 years.
	3 Petty cash books.....	D after 5 years.
D.	Journals	
	1 Journal entry slip.....	D after 7 years.
	2 Journal slip summaries.....	D after 7 years.
	3 Bound journals.....	D after 7 years.
	4 Journals transfer books.....	D after 7 years.
E.	Registers of cash received	
	1 Remittance registers.....	D after 7 years.
	2 Registered slip registers.....	D after 7 years.
F.	Miscellaneous books and registers	
	1 Abstract books.....	D after 3 years.
	2 Trial balance books.....	D after 3 years.
	3 Registers of securities.....	D after 10 years.
	4 Bank reconciliation registers.....	D after 3 years.
	5 Registers of reserve stock of face value forms..	D after 7 years.
	6 Receipt vouchers.....	D after 3 years.
	7 Official postage stamps registers.....	D after 3 years.

Classification	Description	Manner in which records are to be disposed of
G.	<p style="text-align: center;">Salary records Standard salary system</p> <p>1 Salary file (as prescribed in paragraph 250 of the Standard Salary System Manual).....</p> <p>2 Salary record (on salary file).....</p> <p>3 Control paysheet.....</p> <p>4 Paysheet.....</p> <p>5 Deduction and detail sheet.....</p> <p>6 Advices to computer.....</p> <p style="text-align: center;">Hand and mechanical systems</p> <p>7 Salary register.....</p> <p>8 Personal history cards.....</p> <p>9 Salary advices.....</p> <p>10 Salary deductions register.....</p>	<p>D after 7 years.</p> <p>D after 7 years.</p> <p>D after 3 years.</p> <p>D after 3 years.</p> <p>D after 3 years.</p> <p>D after 1 year.</p> <p>D after 7 years.</p> <p>D after 7 years.</p> <p>D after 3 years.</p> <p>D after 3 years.</p>
H.	<p style="text-align: center;">Expenditure vouchers</p> <p>1 Order forms.....</p> <p>2 Firm's invoices.....</p> <p>3 Discharged warrant vouchers and cheques</p> <p>4 Telephone, rail and government garage accounts.....</p> <p>5 Pay and subsistence and transport sheets.....</p> <p>6 Paymaster-General's advices (Dt.)..</p> <p>7 Departmental transfers.....</p> <p>8 Stores issue vouchers.....</p> <p>9 Receipts.....</p>	<p>D after 7 years.</p> <p>D after 7 years.</p> <p>D after 7 years.</p> <p>D after 3 years.</p> <p>D after 3 years.</p> <p>D after 3 years.</p> <p>D after 3 years.</p> <p>D after 3 years.</p> <p>D after 7 years.</p>
I.	<p style="text-align: center;">Receipt vouchers</p> <p>1 Paymaster-General's advices (Cr.)..</p> <p>2 Stores receipt vouchers.....</p>	<p>D after 3 years.</p> <p>D after 3 years.</p>
J.	<p style="text-align: center;">Miscellaneous statements and accounts</p> <p>1 Monthly cash accounts.....</p> <p>2 Schedules of warrant vouchers drawn and deposits made.....</p> <p>3 Lists of outstanding warrant vouchers/cheques.....</p> <p>4 Stocktaking reports.....</p>	<p>D after 7 years.</p> <p>D after 7 years.</p> <p>D after 7 years.</p> <p>D after 2 years.</p>

Classification	Description	Manner in which records are to be disposed of
K.	Counterfoils, carbon duplicates, etc. 1 Order forms..... 2 Warrant vouchers/cheques..... 3 Invoice books..... 4 Rail warrants..... 5 Departmental transfers..... 6 Journal entries..... 7 Stores issue and receipt vouchers.. 8 Expenditure and other receipts (except forms of the Department of Inland Revenue)..... 9 Bank deposit slips..... 10 Requisitions for motor transport... 11 Claims..... 12 Covering forms for dispatching warrant vouchers/cheques.....	D after 5 years. D after 5 years. D after 5 years. D after 2 years. D after 2 years. D after 2 years. D after 3 years. D after 5 years. D after 5 years. D after 1 year. D after 5 years. D after 1 year.
L.	Audit queries and replies disposed.	D after 3 years.

DEFINITION OF SYMBOLS

The symbols used in the last column denote the following:

D - Records may be destroyed after the number of years indicated.

P - Records to be retained permanently.

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