

Form - 1

M.S.O. (Audit) - I

(See Paragraph 3.7.8)

Register of Sanctions to Contracts

Items No.	Reference to sanction	Name of contractor	Name of work nature of supply	Substance of sanction (quantities, rates, other necessary conditions, etc.)	Stipulated date of completion of contract	Payment						And so on	Remarks
						April		May		June			
						Vr. No.	Amount	Vr. No.	Amount	Vr. No.	Amount		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Form - 2

M.S.O. (Audit) - 2

(See Paragraph 4.1.6 (xii))

Register of Divisional Accountant's Objections

Item No.	* Brief particulars of the transaction or order placed under objection by the Divisional Accountant	Nature of objection (Rules and orders to be quoted)	Amount placed under objection	Divisional officer's replies (with reasons for not admitting the objection)		Remarks by the Accountant General
				Rs.	P.	

NOTE:- This register will remain in the personal custody of the Divisional Accountant except when submitted to be officer under the provisions of paragraph 4.1.6 (xii) * Objection relating to relating and orders of subordinate officers which fall within the powers of the Divisional Officer to sanction or conform, should not be entered in this register.

Form - 3

M.S.O. (Audit) - 3

(See Paragraphs 4.4.3 to 4.4.4)

Audit Note on the Account ofDivisions, for the month of.....

- Part-I (i) Objections in respect of Works included in Part I of the Works Register regarding: (a) cases of want to or excess over sanctioned estimated allotments, where regularisation have been delayed for over six months and (b) want of or excess over administrative approval, and
(ii) All objections regarding want of or excess over financial sanction.

Sl. No.	Name of work (with amount of sanctioned estimate to be shown in red ink)	Up to date expenditure under objection										
		Want of sanctioned estimate	Excess over sanctioned estimate	Want of allotment	Excess over allotment	Want of administrative approval	Exceed over administrative approval	Want of financial sanction	Excess over financial sanction	Explanation of Divisional Officer	Remarks by Superintending Engineer	For use in the audit Office How disposed of
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			

* In nearest Rupees.

Part – II

Miscellaneous Objection

Form – 3

M.S.O. (Audit) – 3 contd.

Item No.	No. of voucher or item in the schedule concerned (with name of schedule)	Particulars	Amount under objection, if any	Particulars of objections	Explanation of Divisional Officer	For use in the Audit Office how disposed of
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* In nearest Rupees)

Form - 4

M.S.O. (Audit) - 4

(See Paragraphs 4.4.7 to 4.4.8 and 4.4.10 to 4.4.20)

Objection Book and Adjustment Register

PUBLIC WORK TRANSACTIONS

Class of objection

Item No.	Name of work particulars of item	Balance brought forward		April			Supplementary Accounts			
		Year from which outstanding	Amount	* Amount placed under objection	* Amount cleared	And so on	Amount placed under objection	Amount cleared	Reference to the order, account, voucher or other documents justifying the removal of objection	# Remark (including particulars of correspondence and action taken)
			Rs.	Rs.	Rs.		Rs.	Rs.		

In nearest Rupees

* The amount placed under objection during the month or the amount cleared during the month should be noted in black or blue black ink and the progressive totals should be shown in green ink, e.g,100/100,200/300, and so on.

This column should be filled in only in respect of miscellaneous objections.

Form - 5

M.S.O. (Audit) - 5

(See Paragraph 5.1.13)

Forest Department.....

Objection Statement on the Account of Division for the Month.....20.....

No. of item in Cash Book and Whether on Dr. or Cr. side	Date	Particulars	Amount entered in objection Book	Nature of objection	Explanations	Conservator's Recommendation and Accountant General's orders
1	2	3	4	5	6	7

Rs. P.

Dated20

Assistant Accountant General
Audit Officer

Divisional Officer/Conservator of Forest
.....Division

Form - 6

M.S.O. Audit) - 6

(See Paragraph 5.1.13)

**Objection statement showing the result of the Audit and Examination of the Vouchers and other document of the.....
Division for the Month of.....20.....**

			Amount kept under objection				Mode of adjustment (for use in Accountant General's Office)				
Monthly serial No. of objections	No. and date of item or of voucher	Particulars	Items awaiting final clearance	Service payments for recovery	Nature of objection and orders of Accountant General thereon	Divisional Forest Officer's explanation	Conservator's recommendation and Accountant General's remarks	Reference to letters written or received	Date of credit or No. of voucher from which recovered	Month of adjustment	Amount
1	2	3	4	5	6	7	8	9	10	11	12
Total Carried over											

Form-6
M.S.O. (Audit)-6, contd.

AMOUNT KEPT UNDER OBJECTION

Itmes	Service
Awaiting	Payments
Final	for recovery
Clearnace	

Grand total of month's objections

Balance from past month

Total objections

Deduct Amount

Adjusted during.....

as per separate

Adjustment Register

Balance outstanding

Add-Additions in March Final

Deduct-Adjustments in March Final

Net result at the end of the month

N.B.

- (1) This statement is to be returned by the Divisional Forest Officer through the Conservator of Forests within a fortnight* after the receipt, in a separate cover marked 'Objection Statement' and every effort should be made to settle finally all objections within the time allowed. Only in special cases may extracts be kept or sent to persons concerned.
- (2) If the space for explanation is not sufficient, separate memoranda may be used to keep this form clean and tidy.
- (3) The actual dates of receipt and despatch should be noted to check delays in submission

ANALYSIS OF BALANCE

Period	No.of	Amount
	Items	

Previous year

20.....

20.....

20.....

April 20.....

May 20.....

June 20.....

July 20.....

August 20.....

Sept. 20.....

Septembers 20.....

October 20.....

November 20.....

December 20.....

January 20.....

February 20.....

March 20.....

April 20.....

May 20.....

June 20.....

Total

Vide skeleton details overleaf to quarter ended20.....

I certify that, I have examined the objection statement and find it complete in all respects.

All cases or items which could be waived under para 7.1.14 have been brought to the notice of gazetted officer and orders taken

Dated

Asstt. Audit Officer

Section Officer

No. dated.....20.....

Forwarded to the Divisional Forest Officer.....

Division, for early disposal and return through the Conservator of Forest

Signature.....

Designation

Asstt. Audit Officer

Section Officer

Date of receipt.....

No.....Dated.....20.....

Forwarded with explanation to the Conservator of Forests

Divisional Forest Officer

Date of Receipts

No..... dated 20.....

Return to the

.....

.....

* if the period prescribed is different, the period should be filled in

Conservator of Forests

Classification of adjustments by months of objections taken from Adjustment Register

Item	20	20	April	May	June	July	August	September	October	November	December	January	February	March	Total
	20	20	20												

Skeleton details of Balances

(For full and further particulars see copies of objection statements retained and references now given)

Month	Yr. No.	Amount	Remarks	Divisional	Forest	Officers	Month	Voucher	Amount	Remarks	Divisional	Forest
		Rs. P.		reply				No.	Rs. P.		Officer's	reply

Form-7

M.S.O. (Audit)-7

(See Paragraph 7.2.3.)

Register in insufficient or otherwise irregular sanction accorded by.....

								Expenditure incurred against the sanction if any, before rectification		
Sl.No.	Reference to sanction Authority No., Date	Particulars of Sanction	Amount of sanction	Reasons for challenge	Particulars of correspondence	Final disposal	Initials of officer passing the sanction	Month in which it appeared	Amount	Initials of AAO/SO
1	2	3	4	5	6	7	8	9	10	11

Form-8

M.S.O. (Audit)-8

(See paragraph 7.2.18)

**Objection statement showing the result of the audit of the vouchers and other documents of
..... Treasury for 20**

(N.B. This statement must be returned within a fortnight * of its receipts, or cause of any delay in doing so explained by docket)

No. of item	Date of receipt or payment	No. of voucher	Nature of receipt or payment	Amount under objection	Nature of error or objection	Orders of the Accountant General thereon	Explanation or remarks of the Officer in charge of the treasury
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Note: When the space in the last column against any objection is found to be insufficient, the Treasury Officer may furnish explanation on separate memoranda.
* If the period prescribed under paragraph 7.1.8 is different, that period should be filled in.

Form – 9
M.S.O. (Audit) – 9

(See paragraph 7.2.21)

Objection Book of for the month 20

Amount kept under objection items adjusted but awaiting final clearance												Details of adjustment		
Sl. No.	Period of account	No. of voucher or date drawing of receipt under objection	Designation of the officer responsible for the clearance of	For want of sanction	Advances of pay on transfer	Pending advances of TA on transfer	Adjustment advances of TA on tour	Other advances	For other reasons	Service payments for recovery	Nature of item and objection	Details of correspondence	Month	Amount
1	2	3	4	5	6(a)	6(b)	6(c)	6(d)	7	8	9	10	11	12

Total of month's objection Totals
 Add-balance from past month of columns
 Total 5 to 8
 Deduct – Amount adjusted during
 as per separate adjustment register
 Add or deduct – Net adjustment in March final
 Balance carried forward Date:

I certify that I have examined the objection book and find it complete in all respects.

All cases or items which could be waived under Paragraph 7.1.14 have been brought to the notice of the officer concerned and orders taken.

Asstt. Audit Officer
Section Officer

Form – 10
M.S.O. (Audit) – 10

(See paragraph 7.2.24)

Objection book of the O.A.D. (Headquarters) for the month of 20

Amount under objection pending recovery								Details of adjustment				
Sl. No.	Reference to accounts audited/office inspected and designation of the officer responsible for clearance of the objection	I.R. No. and para No.	Misappropriation fraud, defalcation, etc.	Excess payment, loss/shortage of stores, etc.	Credit sales	Outstanding advances loans	Miscellaneous	Nature of objection (gist to be given)	Details of correspondence	Month of Correspondence	Amount	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

Total of month's objection
 Add-balance from past month
 Total
 Deduct – Amount adjusted during
 as per separate adjustment register
 Add or deduct – Net adjustment in March final
 Balance carried forward

Totals
of columns
4 to 8

I certify that I have examined the objection book and find it complete in all respects.

All cases or items which could be waived under Paragraph 7.1.14 have been brought to the notice of the officer concerned and orders taken.

Date:

Asstt. Audit Officer
Section Officer

Form – 11

M.S.O. (Audit) – 11

(See paragraph 7.2.25)

Adjustment Register of for the month 20

Original													
Month of adjustment	No. of voucher or date of recovery or of receipt	Objection book items No.	Period of account	No. of voucher or date of receipt	For want of sanction	Advances of pay on transfer	Advances of TA on transfer	Advances of TA on tour	Other advances	For other reasons	Recoveries of service payments	a. Admitted on sanction from competent authority b. Recovered in cash c. Deducted from bill d. By TE No. e. Refunded to f. Admitted to explanation in objection statement	Initials of Asstt. Audit Officer/ Section Officer
1	2	3	4	5	6	7(a)	7(b)	7(c)	7(d)	8	9	10	11

* When adjustment is effected in any of the ways noted here, it will suffice to quote the corresponding letter; other letters can be added at discretion according to local circumstances.

Form – 12

M.S.O. (Audit) – 12

(See paragraph 7.2.29)

Adjustment Register of O.A.D. (Headquarters) for the month of 20

Month of adjustment	Reference to OB item No.	Misappropriation, fraud, defalcation etc.	Excess payment loss/shortage of stores, etc.	Credit Sales	Outstanding advances and loans	Miscellaneous	How adjusted *			
							A. Recovery	B. Write off	C. Suitable compliance	D. Furnishing wanting information/document
1	2	3	4	5	6	7	8	9	10	

* When adjustment is effected in any of the ways noted here, it will suffice to quote the corresponding letters, other letters can be added at discretion according to local.

Form – 13

M.S.O. (Audit) – 13

(See paragraph 7.2.29)

Abstract of objections of District for the year 20

Department

Month of objection	Objected to	Adjusted in April	Adjusted in May	Adjusted in June	Adjusted in July	Adjusted in August	Adjusted in September	Adjusted in October	Adjusted in November	Adjusted in December	Adjusted in January	Adjusted in February	Adjusted in March	Total adjusted	Balance Out-standing	Adjusted March Final	Balance in March
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Balance of 20
 Balance of 20
 Balance of 20
 Balance April 20
 Balance May
 Balance June
 Balance July
 Balance August
 Balance September
 Balance October
 Balance November
 Balance December
 Balance 20 January
 Balance February
 Balance March
 March Final

Balance total

Balance

N.B. The balance at the end of every month should be shown in red ink figure.

Form – 14
M.S.O. (Audit) – 14

(See paragraph 7.2.37)

**Objection statement showing the result of audit of the vouchers and other documents
of the Treasury for 20**

Sl. No.	No. and date of voucher or date of receipt	Nature of receipt or payment	Amount placed under objections		Nature of error or objection	Orders of the Accountant General thereon	Explanation or remarks of the officer in charge of the treasury	Mode of adjustment (for use in Accountant General's office)		
			Items awaiting clearance	Service payments for recovery				Date of credit or No. of voucher from which recovered	Month of adjustment	Amount
1	2	3	4	5	6	7	8	9	10	11

Rs. Rs.

Grand total of month's objections	Total of
Memorandum of objection : -	Columns
Balance from past month	4 and 5
Add – Total of month's objections	
Total	
Deduct – Amount adjusted during as per separate adjustment register	
Balance outstanding	

Notes: -

- When the space in column 8 against any objection is found insufficient the Treasury Officer may furnish his explanation in separate memoranda in order to keep this form clear and tidy as it is to be preserved for some years.
- The Treasury Officer is required specially to note on this form the actual date of receipt in and despatch from his office to check delay in submission.

I certify that I have examined the objection statement and find it complete in all respects. All cases or items which could be waived under paragraph 7.1.14, have been brought to the notice of the officer concerned and orders taken.

Date:

Asstt. Audit Officer/Section Officer

Forwarded to the for early disposal and return within a foresight * of its receipt or the cause of any delay explained by docket (see foot note below). As there is, however, nothing gained really by the return of the statement either the same day or a day or two after receipt with such replies as "Extract" sent to DSP etc: full advantage should be taken of the maximum number of days allowed to secure final replies from all the officers in the station, in order to return the statement in as complete a form as possible so that the objection may be settled without the necessity for a further reference. The plan of sending "Extracts" should be adopted only the case of Government servants in camp or in distant, tahsils, whose replies having to be given there, will delay the return of the statement. Even in these, as in all other cases every effort should be made to get back the "Extract" in time to be attached to or to be forwarded soon after the despatch should be sent on the third day, if necessary to secure them.

Station/Date

Deputy Accountant General

Date of receipt at Treasury 20

Returned to on 20

Station: Officer in charge of Treasury

* If the period prescribed under paragraph 7.1.8 is different that period should be filled in.

Form – 15

M.S.O. (Audit) – 15

(Referred to in paragraph 7.3.9)

Summarised financial results of departmentally managed Government Undertakings

(in lakhs of rupees)

Sl. No.	Name of the undertaking	Period of accounts	Government capital	Block assets (net)	Depreciation to date	Profit (+) Loss (-)	Interest on Govt. Capital	Total return	Percentage of total return to mean capital	Remarks
1	2	3	4	5	6	7	8	9	10	11

Form – 16

M.S.O. (Audit) – 16

(Referred to in paragraph 7.3.13)

Summarised financial results of Statutory Corporation/Government Companies based on their latest Audited Accounts

Sl. No.	Company/ Corporation	Name of Ministry/ Department	Date of incorporation of the Company/ Corporation	Period of accounts	Total capital invested	Profit (+) Loss (-)	Total interest charged to profit and loss account	Interest on long-term loans	Total returns on capital invested (7-9)	Capital employed	Total return on capital employed (7 – 8)	Percentage of total return capital invested	Percentage of total return on capital employed
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Notes: -

1. 'Capital invested' represents paid up capital plus long term loans plus free reserves (all figures at the close of the year).
2. 'Capital employed' represents net-fixed assets (excluding capital works – in – progress) plus or minus working capital (all figures at the close of the year).