

**GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(BUDGET BRANCH)**

NO.BUD/4-17/2008-2009

Dated Kohima the 26th Aug'2008.

OFFICE MEMORANDUM

**SUBJECT: CAPTURING OF DATA ON COMMITTED LIABILITIES IN FUTURE IN
THE STATE FINANCE ACCOUNTS**

In pursuance of the recommendation of the 12th Finance Commission, the Comptroller & Auditor General of India has proposed for introduction of a statement in the State Finance Accounts on "Data on committed liabilities in the future". To enable introduction of the statement it is necessary to maintain requisite data in the initial accounts to be kept by Drawing & disbursing Officers (DDOs) and Head of Departments. Accordingly, it has now been decided that with effect from the current financial year (2008-09) Liability Statement on monthly basis in Form GFR 6-A shall be maintained by all DDOs and Liability Register in Form GFR-6 shall be maintained by all the Heads of Departments in the State. The Heads of Departments shall provide the requisite data to the Accountant General periodically from the Liability Register to enable Accountant general to introduce the statement on "Data on committed Liabilities in the future" in the Finance Accounts of the State.

The format in which the Liability Statement and the Liability Register has to be maintained and the procedure thereof are indicated in the annexure I & II to this O.M.

All the Heads of Departments are requested to circulate the same to all the DDOs under them with suitable instructions for effective implementation of this procedure w.e.f. the current financial year.

Encls: As stated

Sd/- (TOSHI AIER)

Principal Secretary & Finance Commissioner

Dated Kohima the 26th Aug'2008.

NO.BUD/4-17/2008-2009

Copy to:

1. All the Administrative Departments under the Government of Nagaland.
2. All the Heads of Departments under the Government of Nagaland.
3. The Sr. Deputy Accountant general, (A&E) Nagaland, Kohima with reference to his letter No. FAC/TFC/2007-08/105 dt. 14.07.2008.

(K.HENI)

Secretary to the Govt. of Nagaland

(5) **Maintenance of Liability Register for effecting proper control over expenditure.**—In order to maintain proper control over expenditure a Controlling Officer should obtain from the spending authorities liability statements in Form GFR 6-A, monthly from the month of October in each financial year, which should be progressive and give the position of outstanding liabilities up to the month to which the statement relates. This liability statement will be obtained in addition to the prescribed monthly statement in Form GFR 12, which is only a statement of actual expenditure incurred.

Further, a Controlling Officer should maintain Liability Register in Form GFR 6 in which the particulars furnished in the monthly statements should be consolidated. This will not only facilitate the exercise of effective exchequer control and the preparation of correct budget estimates but will also help in the elimination of cases of excesses over grants/appropriations and of non-surrender of savings.

[G.I., M.F., O.M. No. 15 (1)-EGI/55, dated the 3rd August, 1955; No. F. 20 (6) EGI (B)/63, dated the 10th February, 1964; and No. F. 12 (26)-E. (Co-ord)/67, dated the 2nd December, 1967.]

FORM GTR 6

[See Government of India's Decision No. (1) under Rule 71]

Office of

Grant No

Liability Register for the year

[illegible]

FORM GFR 6-A

[See Government of India's Decision No. (5) under Rule 66]

Office of
Grant No.

Liability Statement for the month of Part-I — Statement of Liabilities incurred during the month of report

Sl. No.	Nature of liability	No. and date of indent or connected letter	Agency on which indent is placed or demand is made	Estimated cost	Permissible excess over the estimated cost, if any	Total liability (Col. 5 + Col. 6)	Probable month in which the expenditure will be accounted for in the departmental expenditure statement		Remarks
							Month	Expenditure likely to be incurred	
1	2	3	4	5	6	7	8	9	10

Part-II — Payments made against Liabilities and Liabilities cancelled or finally paid off

Month in which Liability was reported	Serial No.	Record of payment		Balance commitment		Remarks
		(a)	(b)	(a)	(b)*	
1	2	Month and year	Amount	Amount	Year(s) in which the balance of Commitments is likely to be discharged	7
		3	4	5	6	

NOTE. 1— In Col. 2, the number to be entered will be the serial number of the liability in the Liability Statement in which it was first reported.

NOTE. 2— In the Remarks column, the following information should also be given:—

(i) If payment against a liability is likely to be made, not in the month originally indicated, but in some other month, the latter should be indicated. If change in the month of payment is the only information to be given in respect of a liability, the Columns to be used will be 1, 2 and 5.

(ii) Similarly, if the whole or part of a liability has been cancelled or otherwise extinguished, the fact may be mentioned and brief reasons given.

*If the balance of commitments is to be discharged during more than one financial year, the year-wise break-up of the amount should be indicated.

FORMS

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