

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

NO.BUD/4-17/2008-2009

Dated Kohima the 26<sup>th</sup> 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 12<sup>th</sup> 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.

Encl: As stated

**Sd/- (TOSHI AIER)**

Principal Secretary & Finance Commissioner

Dated Kohima the 26<sup>th</sup> 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

