



MANUAL

on

**EXPENDITURE BUDGET
MANAGEMENT, 2017**



Expenditure Management Wing
Directorate General of Human Resource Development (DGHRD)
Central Board of Excise & Customs
New Delhi

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ABBREVIATIONS USED IN THE MANUAL

BA	Budgetary Authority
BE	Budget Estimates
CA	Computer Advance
C&AG	Comptroller & Auditor General
CAM	Civil Accounts Manual
CBEC	Central Board of Excise & Customs
CGA	Controller General of Accounts
CGA(R&P)RULE	Central Government Account (Receipts & Payments) Rule
DCRG	Death Cum Retirement Gratuity
DDG	Detailed Demands for Grants
DDO	Drawing and Disbursing Officer
DFPR	Delegation of Financial Power Rules
DoR	Department of Revenue
EMC / EMW	Expenditure Management Cell/Wing
FA	Financial Adviser
FR	Final Requirement
GFR	General Financial Rules
HBA	House Building Advance
HoD	Head of Department
IFU	Integrated Finance Unit
MCA	Motor Car Advance
MEP	Monthly Expenditure Plan
NIS	New Instrument of Service
No.	Number
NPS	New Pension Scheme
NS	New Service
OA	Other Advance
OM	Office Memorandum
OMCA	Other Motor Conveyance Advance
PAO	Pay and Accounts Officer
Pr.CCA	Principal Chief Controller of Accounts
PD Account	Personal Deposit Account
RE	Revised Estimates
SBCA	Sub-Budget Controlling Authority
SBE	Statement of Budget Estimates
SOE	Standard Object of Expenditure
ZAO	Zonal Accounts Office

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