

THE ABBREVIATIONS USED IN THE MANUAL MAY BE READ AS FOLLOWS

AA	Appropriation Accounts
AsG	Accountants General
CA	Controller of Accounts
CAA	Chief Accounting Authority
CAM	Civil Accounts Manual
CCA	Chief Controller of Accounts
CCS	Central Civil Services
C & AG	Comptroller & Auditor General of India
CDA	Controller of Defence Accounts
CBDT	Central Board of Direct Taxes
CBEC	Central Board of Excise and Customs
CGA	Controller General of Accounts
CPAO	Central Pension Accounts Office
CTRs	Central Treasury Rules
DCRG	Death cum Retirement Gratuity
DDO	Drawing and Disbursing Officer
DDS&R	Debt, Deposit, Suspense and Remittances
DEA	Department of Economic Affairs
FA	Financial Adviser
GFRs	General Financial Rules
JAO/Jr. AO	Junior Accounts Officer
Jr. Acctt.	Junior Accountant
JE	Journal Entry
LMMH	List of Major and Minor Heads of Account
OB	Objection Book
PAC	Public Accounts Committee
PAO	Pay and Accounts Office/Officer
Pr. AO	Principal Accounts Office/Officer
Pr. CCA	Principal Chief Controller of Accounts
PSB	Public Sector Bank
RBI	Reserve Bank of India
R&P Rules	Receipt and Payment Rules
SCT	Statement of Central Transactions
TDS	Tax Deducted at Source
TE	Transfer Entry
UCs	Utilization Certificates