

Abbreviations

A	
AE	Actual Expenditure
AF	Air Force
AF Hosp	Air Force Hospital
AF WAC	Air Force Western Air Command
AFD	Against Firm Demand
AGM	Assistant General Manager
AHQ	Army Headquarter
AOA	Air Officer Incharge Administration Air Headquarter
AR	Audit Report
Army HQ	Army Headquarters
ASC Coy	Army Supply Corp Company
Asst GM	Assistant General Manager
B	
BE	Budget Estimates
BoA	Board of Administration
BOCCS	Board of Control Canteen Services
C	
CAMS	Centre for Automated Military Survey
C&AG	Comptroller & Auditor General of India
CA	Chartered Accountant
CBI	Central Bureau of Investigation
CDA	Controller of Defence Accounts
CDs	Compact Disc
CFA	Competent Financial Authority
CFI	Consolidated Fund of India
CFL	Composite Food Laboratories
CGDA	Controller General of Defence Accounts
CGEGIS	Central Government Employees Group Insurance Scheme
CGHQ	Coast Guard Headquarter
CGHS	Central Government Health Scheme
CIDCO	City and Industrial Development Corporation
CIMS	Canteen Inventory Management Services
CME	College of Military Engineering
CMM	College of Material Management
COP	Chief of Personnel Naval Headquarter
CPWD	Central Public Works Department
CSD	Canteen Stores Department
CSD (HO)	Canteen Stores Department (Head Office)
CST	Central Sales Tax
CTD	Commercial Tax Department

PERFORMANCE AUDIT ON WORKING OF THE CANTEEN STORES DEPARTMENT

CTS	Canteen Trade Surplus
CVC	Central Vigilance Commission
D	
DCRG	Death cum Retirement Gratuity
DD	Demand Draft
DDGCS	Deputy Director General Canteen Services
DG CG	Director General Coast Guards
DG NCC	Director General National Cadets Corps
DGADS	Director General of Audit, Defence Services
DPDOs	Defence Pension Disbursing Officers
DSOI	Defence Service Officers Institute
Dte Gen	Directorate General
Dy GM	Deputy General Manager
E	
EDP	Electronic Data Processing
E-in-C	Engineer-in-Chief
ESM	Ex Servicemen
F	
F&A	Finance & Accounts
FOR	Free on road
FSSA	Food Safety and Standard Act
FSSAI	Food Safety and Standards Authority of India
G	
GFR	General Financial Rules
GM	General Manager
GOC	General Officer Commanding
GP	Gross Profit
GPF	General Provident Fund
GS	General Stores
H	
HQ	Headquarter
HQ CC	Headquarter Central Command
HQ IDS	Headquarter Integrated Defence Services
HQ K&K	Headquarter Kerala and Karnataka
HQ SC	Headquarter Southern Command
HQ SFC	Strategic Forces Command
I	
ICSDS	Integrated Canteen Stores Department System
IDT	Inter Depot Transfer
IFA	Internal Financial Advisor
INCS	Indian Naval Canteen Services
Inf Bde	Infantry Brigade
Inf Div	Infantry Division
INS	Indian Naval Ship

J	
J&K	Jammu and Kashmir
JCOs	Junior Commissioned Officers
Joint GM	Joint General Manager
K	
Kg	Kilogram
L	
Labs	Laboratories
LIF	Liquor Imported and Food
LPO	Local Purchase Order
Ltr	Litre
M	
MA	Modified Appropriation
Mah	Maharashtra
MES	Military Engineering Services
MH	Major Head
Mil Hosp	Military Hospital
MI	Medical Inspection
MIR	Monthly Information Report
MoD	Ministry of Defence
MoD (Fin)	Ministry of Defence (Finance)
MS	Management Services
N	
NCR	National Capital Region
NP	Net Profit
NTH	National Test House
O	
OD	Ordnance Depot
ORs	Other Ranks
P	
P&A	Personnel & Administration
P&L	Profit & Loss
PAC	Public Accounts Committee
PCDA	Principal Controller of Defence Accounts
PE/WE	Peace Establishment/War Establishment
PNC	Price Negotiation Committee
PRC	Price Revision Committee
PSA	Pune Sub Area
PSC	Preliminary Screening Committee
Q	
QD	Quantitative Discount
QMG	Quarter Master General
QMG's Rep	Quarter Master General's Representative

PERFORMANCE AUDIT ON WORKING OF THE CANTEEN STORES DEPARTMENT

R	
RRRC	Rajputana Rifles Regimental Centre
R&P	Receipt & Payment
R/Rate	Retail Rate
RE	Revised Estimates
RM	Regional Manager
RRM	Raksha Rajya Mantri
RTC	Regional Testing Centres
Rep	Representative
S	
Sec BOCCS	Secretariat Board of Control Canteen Services
SECY	Secretariat
SQM	Square Meter
Stn	Station
T	
TN	Tamil Nadu
U	
UC	Utilisation Certificate
UP	Uttar Pradesh
URC	Unit Run Canteen
V	
VAT	Value Added Tax
VED	Vital Essential and Desirable
VO	Vigilance Officer