



**B. BHATTACHARYA** IRS  
DIRECTOR GENERAL

भारत सरकार  
मानव संसाधन विकास महानिदेशालय  
सीमा शुल्क एवं अप्रत्यक्ष कर बोर्ड  
प्लॉट नं० सी-४, भूतल, पश्चिम विंग,  
इरकॉन बिल्डिंग, जिला केन्द्र साकेत,  
नई दिल्ली-११००१७

Government of India  
**Directorate General of Human  
Resource Development**  
Central Board of Indirect Taxes & Customs  
Plot No. C-4, (West Wing)  
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New Delhi-110017

D.O. F.No.8/B/10 (136) HRD (EMC)/2017

July, 2018

Dear Sir/Madam,

**Sub: - 'Expenditure Budget Management Manual, 2018'.**

The **First Edition** of the **Expenditure Budget Management Manual** was released by the then Chairman, CBIC on 28.06.2018.

2. This Manual is intended to be a reference document for the Budgetary Authorities being a compendium of the latest provisions of GFR, 2017; along with a chapter on Government e-Market Place (GeM) & e-Procurement and Public Financial Management System (PFMS) along with the latest relevant provisions of GFR, 2017 rules, Office Memoranda, Forms, Circulars related to the expenditure budgeting procedures all in one place.

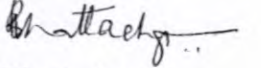
3. The Manual has been uploaded on the websites of the Department i.e. **www.cbec.gov.in** and on **www.dghrdcbec.gov.in**. The hard copy will be printed and copies will be circulated soon.

4. I strongly recommend that the Budgetary Authorities and concerned officers in the administration wings of the CBIC formations go through this Manual before preparation of the Annual Budget Estimates and Revised Estimates and also to consult the same for management of day to day expenditure in their formations.

While it is a matter of pride for all of us in the Expenditure Management Wing of DGHRD to come out with this edition, being the first edition, I look forward to valuable feedback and constructive criticism for improvement in the future editions of this Manual.

With Best Regards,

Yours sincerely,

  
(B. Bhattacharya)

All Budgetary Authorities, CBIC.