

# **Glossary of Abbreviations**



<b>Glossary of Abbreviations</b>	
<b>A&amp;E</b>	Accounts and Entitlements
<b>ABM</b>	Assam Budget Manual
<b>AC Bills</b>	Abstract Contingent Bills
<b>ADC</b>	Autonomous District Councils
<b>AG</b>	Accountant General
<b>AIBP</b>	Accelerated Irrigation Benefits Programme
<b>APDCL</b>	Assam Power Distribution Company Limited
<b>ATN</b>	Action Taken Notes
<b>BE</b>	Budget Estimates
<b>BTC</b>	Bodoland Territorial Council
<b>CAG</b>	Comptroller and Auditor General of India
<b>CAGR</b>	Compound Annual Growth Rate
<b>CE</b>	Capital Expenditure
<b>CGST</b>	Central Goods and Services Tax
<b>CO</b>	Controlling Officers
<b>CRF</b>	Central Road Fund
<b>CSS</b>	Centrally Sponsored Schemes
<b>DCC</b>	Detailed Countersigned Contingent
<b>DDO</b>	Drawing and Disbursing Officers
<b>DISCOM</b>	Distribution Companies
<b>FCS &amp; CA</b>	Food, Civil Supplies & Consumer Affairs
<b>FD</b>	Fiscal Deficit
<b>FRBM</b>	Fiscal Responsibility and Budget Management
<b>GASAB</b>	Government Accounting Standards Advisory Board
<b>GDP</b>	Gross Domestic Product
<b>GIA</b>	Grants-in-Aid
<b>GoA</b>	Government of Assam
<b>GoI</b>	Government of India
<b>GSDP</b>	Gross State Domestic Product
<b>GST</b>	Goods and Services Tax
<b>IGAS</b>	Indian Government Accounting Standards
<b>IGST</b>	Integrated Goods and Services Tax
<b>MoU</b>	Memorandum of Understanding
<b>MTFP</b>	Medium Term Fiscal Plan
<b>NDCR</b>	Non-debt Capital Receipts
<b>NEC</b>	North Eastern Council
<b>NER</b>	North Eastern Region
<b>NGO</b>	Non-Government Organisations
<b>NLCPR</b>	Non-lapsable Central Pool of Resources
<b>NPS</b>	National Pension System
<b>NRLM</b>	National Rural Livelihood Mission
<b>NSDL</b>	National Securities Depository Limited
<b>OD</b>	Overdrafts
<b>PAC</b>	Public Accounts Committee
<b>PD</b>	Personal Deposits
<b>PE</b>	Provisional Estimates
<b>PL</b>	Personal Ledger

<b>Glossary of Abbreviations</b>	
<b>PRAN</b>	Permanent Retirement Account Number
<b>PRI</b>	Panchayati Raj Institutions
<b>PSU</b>	Public Sector Undertakings
<b>QE</b>	Quick Estimates
<b>RBI</b>	Reserve Bank of India
<b>RD</b>	Revenue Deficit
<b>RE</b>	Revenue Expenditure
<b>RIDF</b>	Rural Infrastructure Development Fund
<b>RR</b>	Revenue Receipts
<b>SCS</b>	Special Category States
<b>SDRF</b>	State Disaster Response Fund
<b>SFAR</b>	State Finances Audit Report
<b>SGST</b>	State Goods and Services Tax
<b>SWMA</b>	Special Ways and Means Advances
<b>T&amp;D</b>	Transformation and Development
<b>TE</b>	Total Expenditure
<b>UC</b>	Utilisation Certificates
<b>UDAY</b>	Ujwal Discom Assurance Yojana
<b>ULB</b>	Urban Local Bodies
<b>VAT</b>	Value Added Tax
<b>WMA</b>	Ways and Means Advances
<b>XIV FC</b>	Fourteenth Finance Commission