



Glossary of Abbreviations		
AC	Abstract Contingent	
ASHB	Assam State Housing Board	
AFRBM	Assam Fiscal Responsibility and Budget Management	
AMA	Assam Municipal Act	
AP	Anchalik Panchayat	
APA	Assam Panchayat Act	
ATIR	Annual Technical Inspection Report	
ATR	Action Taken Report	
BEs	Budget Estimates	
BCR	Balance from Current Revenue	
CAGR	Compound Annual Growth Rate	
C&AG	Comptroller and Auditor General of India	
CE	Capital Expenditure	
CFS	Consolidated Fund of State	
COs	Controlling Officers	
CoLFA	Committee on Local Fund Accounts	
DCC	Detailed Countersigned Contingent	
DDOs	Drawing and Disbursing Officers	
13 <sup>th</sup> FC	Thirteenth Finance Commission	
14 <sup>th</sup> FC	Fourteenth Finance Commission	
FD	Finance Department	
FRBM	Fiscal Responsibility and Budget Management	
GDP	Gross Domestic Product	
GMC	Guwahati Municipal Corporation	
GOA	Government of Assam	
GOI	Government of India	
GP	Gaon Panchayat	
GSDP	Gross State Domestic Product	
GST	Goods and Services Tax	
HRD	Human Resource Development	
MB	Municipal Board	
MoPR	Ministry of Panchayati Raj	
MTFP	Medium Term Fiscal Plan	
NABARD	National Bank for Agriculture and Rural Development	
NMAM	National Municipal Accounting Manual	
NPRE	Non-Plan Revenue Expenditure	
NSDL	National Securities Depository Limited	
NSSF	National Small Savings Fund	
O&M	Operation and Maintenance	
PAC	Public Accounts Committee	
PDA	Personal Deposit Accounts	
PPP	Public Private Partnership	
PRE	Plan Revenue Expenditure	

PRIs	Panchayati Raj Institutions
RBI	Reserve Bank of India
RE	Revenue Expenditure
S&W	Salaries and Wages
SGST	State Goods and Services Tax
SDRF	State Disaster Response Fund
SFC	State Finance Commission
SMAM	State Municipal Accounting Manual
TC	Town Committee
TE	Total Expenditure
TGS	Technical Guidance and Support
UCs	Utilisation Certificates
ULBs	Urban Local Bodies
WPT&BC	Welfare of Plain Tribes and Backward Classes
ZP	Zila Parishad