

GLOSSARY OF ABBREVIATIONS

Abbreviation	Full form
AA	Assessing Authority
AC	Assistant Commissioner
ACCT	Assistant Commissioner Commercial Tax
ACM	Audit Committee Meeting
ACTO	Assistant Commercial Tax Officer
AMO	Assistant Mining Officer
APCCF	Additional Principal Chief Conservator of Forest
ARTO	Additional Regional Transport Officer
ATN	Action Taken Note
BE	Budget Estimate
BG	Bank Guarantee
BISAG	Bhaskaracharya Institute for Space Applications and Geo-informatics
CAMPA	Compensatory Afforestation Fund Management and Planning Authority
CCF	Chief Conservator of Forest
CCT	Commissioner of Commercial Tax
CGET	Chhattisgarh Entry Tax
CGMK	Chhattisgarh Motoryan Karadhan Adhiniyam
CGVAT	Chhattisgarh Value Added Tax
CIMFR	Central Institute of Mining and Fuel Research
CMMR	Chhattisgarh Minor Mineral Rules
CPP	Captive Power Plant
CST	Central Sales Tax
CTD	Commercial Tax Department
CTI	Commercial Tax Inspector
CTO	Commercial Tax Officer
DC	Deputy Commissioner
DDF	Deputy Director, Finance
DDMA	Deputy Director Mineral Administration
DFO	Divisional Forest Officer
DGM	Director, Geology and Mining
DMO	District Mining Officer
DTO	District Transport Officer
ET	Entry Tax
GoCG	Government of Chhattisgarh
GoI	Government of India
IAW	Internal Audit Wing
IBM	Indian Bureau of Mines
IFSC	Indian Financial System Code
IR	Inspection Report
ITR	Input Tax Rebate
MCR	Mineral Concession Rules
MGQ	Minimum Guarantee Quota
MI	Mining Inspector

Audit Report for the year ended 31 March 2017 on Revenue Sector

MMDR	Mines and Minerals Development and Regulation
MoU	Memorandum of Understanding
MRD	Mineral Resources Department
MT	Metric Tonne
NMET	National Mineral Exploration Trust
PA	Performance Audit
PAC	Public Accounts Committee
PCCF	Principal Chief Conservator of Forest
RF	Registration Fees
RO	Range Officer
ROM	Run of Mine
RRC	Revenue Recovery Certificate
RTO	Regional Transport Officer
SD	Stamp Duty
SDO	Sub-Divisional Officer
TC	Transport Commissioner
TDS	Tax Deduction at Source
TTO	Taxable Turnover
VAT	Value Added Tax
WBM	Water Bound Macadam