

GLOSSARY OF ABBREVIATIONS

AC Bill	Abstract Contingent Bill
ACST	Assistant Commissioner of State Tax
AFS	Annual Financial Statement
AG	Accountant General (A&E) Punjab and U.T.
API	Application Programming Interface
ATN	Action Taken Note
BI	Business Intelligence
BIFA	Business Intelligence and Fraud Analytics
CAG	Comptroller and Auditor General of India
CBIC	Central Board of Indirect Taxes and Customs
CGST	Central Goods and Services Tax
CST	Central Sales Tax
DBA	Database Administrator
DC Bill	Detailed Contingent Bill
DDO	Drawing and Disbursing Officer
DGARM	Directorate General of Analytics and Risk Management
DGRPG	Department of Governance Reforms and Public Grievances
DN	Debit Note
DP Sheet	Daily Posting Sheet
DR Site	Disaster Recovery Site
DTA	Director Treasury and Accounts
DTO	District Treasury Officer
ECS	Electronic Clearance System
ETTSA	Excise and Taxation Technical Services Agency
FD	Finance Department
GAD	Gap Analysis Document
GIA	Grant-in Aid
GIGW	Guidelines for Indian Government Websites
GIS	Group Insurance Scheme
GoP	Government of Punjab
GPF	General Provident Fund
GPMS	Government Property Management System

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GRN	Government Reference Number
GST	Goods and Services Tax
GSTIN	Goods and Services Tax Identification Number
GSTN	Goods and Services Tax Network
IA	Implementation Agency
IFMS	Integrated Financial Management System
IGST	Integrated Goods and Services Tax
iHRMS	Integrated Human Resource Management System
IR	Inspection Report
IRA	Issue Resolution Authority
IS Audit	Information Systems Audit
ISD	Input Service Distributor
IT	Information Technology
ITC	Input Tax Credit
JDA	Joint Development Agreement
JSR	Joint Sub Registrar
MeiTY	Ministry of Electronics & Information Technology
MIS	Management Information System
MoU	Memorandum of Understanding
MSA	Master Services Agreement
MSP	Managed Service Provider
MVT	Motor Vehicle Tax
NABARD	National Bank for Agriculture and Rural Development
NIC	National Informatics Centre
NPS	National Pension System
NSDL	National Securities Depository Limited
PAC	Public Accounts Committee
PAG	Pr. Accountant General
PAN	Permanent Account Number
PDPLA	Personal Deposit and Personal Ledger Account
PFMS	Public Financial Management System
PFR	Punjab Financial Rules

GLOSSARY OF ABBREVIATIONS

PGEIU	Punjab GST Enforcement and Investigation Unit
PIDR	Punjab Infrastructure (Development and Regulation)
POL	Petrol Oil and Lubricants
PRAN	Permanent Retirement Account Number
PSP	Punjab Sewa Portal
PTR	Punjab Treasury Rules
PVAT	Punjab Value Added Tax
PWDIMS	Public Works Department Integrated Management System
R&D	Research and Development
RBI	Reserve Bank of India
RCM	Reverse Charge Mechanism
RDBMS	Relational Database Management System
RFP	Request for Proposal
RN	Return Note
RTA	Regional Transport Authority
SCN	Show Cause Notice
SDLC	System Development Life Cycle
SEZ	Special Economic Zone
SGST	State Goods and Services Tax
SI	System Integrator
SLA	Service Level Agreement
SLP	Special Leave Petition
SOE	Sub-Head of Expenditure
SOP	Standard Operating Procedure
SR	Sub Registrar
SRS	Software Requirement Specification
SSCA	Subject Specific Compliance Audit
STO/TO	Sub-Treasury Officer/Treasury Officer
TCS	Tax Collected at Source
TCS	Tata Consultancy Services
TDS	Tax Deducted at Source
TMS	Ticket Management System

GLOSSARY OF ABBREVIATIONS

UAT	User Acceptance Testing
URS	User Requirement Specification
UTGST	Union Territory Goods and Services Tax
VAT	Value Added Tax
VLC	Voucher Level Computerisation
VMS	Vehicle Management System
WGITA	Working Group of Information Technology Audit