

## Glossary of Abbreviations

|                       |   |
|-----------------------|---|
| AAs                   | Assessing Authorities                                     |
| AC                    | Abstract Contingency                                      |
| AETOs                 | Assistant Excise and Taxation Officers                    |
| AG                    | Accountant General  |
| AIS                   | All India Services  |
| ATNs                  | Action Taken Notes  |
| ATO                   | Assistant Treasury Officer                                |
| BCA                   | Budget Controlling Authority                              |
| BCO                   | Budget Controlling Officer                                |
| BCP                   | Business Continuity Plan                                  |
| BEs                   | Budget Estimates  |
| BIFR                  | Board of Industrial and Financial Reconstruction          |
| Boweb.internal.gst.in | The back-end system of the Excise and Taxation Department |
| CAATs                 | Computer Assisted Audit Techniques                        |
| CAG                   | Comptroller and Auditor General of India                  |
| CBIC                  | Central Board of Indirect Taxes and Customs               |
| CCD                   | Civil Court Deposit                                       |
| CERT                  | Computer Emergency Response Team                          |
| CGA                   | Controller General of Accounts                            |
| CGST                  | Central Goods and Service Tax                             |
| CISO                  | Chief Information Security Officer                        |
| CL                    | Country Liquor  |
| CPPC                  | Centralised Pension Processing Centres                    |
| CPSMS                 | Central Plan Schemes Monitoring System                    |
| CST Act               | Central Sales Tax Act, 1956                               |
| DA                    | Dearness Allowance  |
| DC                    | Detailed Contingency                                      |
| DDO                   | Drawing and Disbursement Officer                          |
| DETC                  | Deputy Excise and Taxation Commissioner                   |
| DHBVNL                | Dakshin Haryana Bijli Vitran Nigam Limited                |
| DMS                   | Debt Management system                                    |
| DR                    | Disaster Recovery   |
| DRP                   | Disaster Recovery Plan                                    |
| DSC                   | Digital signature certificates                            |
| DTA                   | Directorate of Treasuries and Accounts                    |
| e-GRAS                | Online Government Receipt Accounting Systems              |
| EPS                   | Electronic payment system                                 |
| ETC                   | Excise and Taxation Commissioner                          |
| ETOs                  | Excise and Taxation Officers                              |
| FD                    | Finance Department  |
| GAR                   | Government Accounting Rules                               |

|          |   |
|----------|---|
| GoH      | Government of Haryana                                   |
| GoI      | Government of India                                     |
| GPF      | General Provident Fund                                  |
| GRN      | Government Reference Number                             |
| GRP      | Government Railway Police                               |
| GST      | Goods and Service Tax                                   |
| GSTIN    | Goods and Service Tax Identification Number             |
| GTO      | Gross Turnover  |
| HGST     | Haryana Goods and Service Tax Act                       |
| HMC      | Haryana Municipal Corporation                           |
| HNPS     | Haryana New Pension Scheme                              |
| HRMS     | Human Resource Management System                        |
| HSAMB    | Haryana State Agriculture Marketing Board               |
| HS-CERT  | Haryana State-Computer Emergency Response Team          |
| HSVP     | Haryana Shehri Vikas Pradhikaran                        |
| HVAT Act | Haryana Value Added Tax Act, 2003                       |
| ICEGATE  | Indian Customs Electronic Gateway                       |
| IFMS     | Integrated Financial Management System                  |
| IFSC     | Indian Financial System Code                            |
| IGR      | Inspector General of Registration                       |
| IGST     | Integrated Goods and Service Tax                        |
| IMFL     | Indian Made Foreign Liquor                              |
| IOCL     | Indian Oil Corporation Limited                          |
| IR Act   | Registration Act, 1908                                  |
| IRs      | Inspection Reports                                      |
| IS       | Information Systems                                     |
| IS Act   | Indian Stamp Act, 1899                                  |
| ISD      | Input Service Distributors                              |
| ISMO     | Information Security Management Office                  |
| ITC      | Input Tax Credit  |
| IU       | Intelligence Unit Of the State                          |
| JETC     | Joint Excise and Taxation Commissioner                  |
| JSR      | Joint Sub Registrar                                     |
| LMMH     | List of Major and minor Head of Accounts                |
| LTC      | Leave Travel Concession                                 |
| MAS      | Material at site register                               |
| MC       | Municipal Corporation                                   |
| MEITY    | Ministry of Electronics and Information Technology      |
| MIS      | Management Information Systems                          |
| NIC      | National Informatics Centre                             |
| NIC-HSU  | National Informatics Centre -Haryana State Unit         |
| NPS      | New Pension Scheme                                      |
| NSDL     | National Securities Depository Limited                  |
| OBAMS    | Online Budget Allocation Monitoring and Analysis System |

|           |   |
|-----------|---|
| OTIS      | Online Treasury Information System            |
| OTP       | One Time Password                             |
| PAC       | Public Accounts Committee                     |
| PAG       | Principal Accountant General (Audit)          |
| PAN       | Permanent Account Number                      |
| PDA       | Pension Disbursement Authority                |
| PDC       | Pension Disbursement Cell                     |
| PL        | Proof Litre                                   |
| PPO       | Pension Payment Orders                        |
| PRAN      | Permanent Retirement Account Number           |
| PSU       | Public Sector Undertaking                     |
| PWD (B&R) | Public Works Department ( Building and Roads) |
| RA        | Revisional Authority                          |
| RBI       | Reserve Bank of India                         |
| RCM       | Reverse Charge Mechanism                      |
| RF        | Registration Fee                              |
| SBI       | State Bank of India                           |
| SD        | Stamp Duty                                    |
| SED       | State Excise Duty                             |
| SEZ       | Special Economic Zone                         |
| SGST      | State Goods & Service Tax                     |
| SGST Act  | State Goods and Services Tax Act,2017         |
| SOC       | Security Operations Centre                    |
| SOP       | Standard Operating Procedures                 |
| SR        | Sub Registrar                                 |
| SSCA      | Subject Specific Compliance Audit             |
| STD       | Sales Tax Department                          |
| STO       | State Tax Officer                             |
| TCS       | Tax Collected at Source                       |
| TDN       | Tax Demand Notice                             |
| TDS       | Tax Deducted at Source                        |
| TO        | Treasury Officer                              |
| TR/STR    | Treasury Rules/Subsidiary Treasury Rules      |
| TRU       | Tax Research Unit                             |
| UCP       | Unique code of payee                          |
| UHBVNL    | Uttar Haryana Bijli Vitran Nigam Limited      |
| ULB       | Urban Local Bodies                            |
| UT        | Union Territory                               |
| VAT       | Value Added Tax                               |
| WANs      | Wide Area Networks                            |