

Glossary of Abbreviations

AC	Abstract Contingent
AFRBM	Assam Fiscal Responsibility and Budget Management
AGST	Assam General Sales Tax
AIBP	Accelerated Irrigation Benefits Programme
AMA	Assam Municipal Act
AP	Anchalik Panchayat
APA	Assam Panchayat Act
APDCL	Assam Power Distribution Company Ltd.
ATIRs	Annual Technical Inspection Reports
ATR	Action Taken Report
AUWS&SDB	Assam Urban Water Supply and Sewerage Development Board
BEs	Budget Estimates
C&AG	Comptroller and Auditor General
CE	Capital Expenditure
CFC	Central Finance Commission
CFS	Consolidated Fund of State
COs	Controlling Officers
CSF	Consolidated Sinking Fund
DCC	Detailed Countersigned Contingent
DDOs	Drawing and Disbursing Officers
DRDA	District Rural Development Agency
FC-XIII	Thirteenth 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
HRD	Human Resource Development
IAY	Indira Awaas Yojana
ICDS	Integrated Child Development Scheme
IIT	Indian Institute of Technology
IWMP	Integrated Watershed Management Programme
LFAC	Local Fund Accounts Committee
MB	Municipal Board
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MIPs	Minor Irrigation Projects
MoPR	Ministry of Panchayati Raj
MPLADS	Member of Parliament Local Area Development Schemes

Audit Report (State Finances) for the year ended 31 March 2013

MTFP	Medium Term Fiscal Plan
NABARD	National Bank for Agriculture and Rural Development
NEIIPP	North East Industrial and Investment Promotion Policy
NMAM	National Municipal Accounting Manual
NPRE	Non-Plan Revenue Expenditure
NRHM	National Rural Health Mission
NRLM	National Rural Livelihood Mission
NSAP	National Social Assistance Programme
NSSF	National Small Savings Fund
O&M	Operation and Maintenance
PAC	Public Accounts Committee
PDA	Personal Deposit Accounts
PMGSY	Pradhan Mantri Gram Sadak Yojana
PPP	Public Private Partnership
PRE	Plan Revenue Expenditure
PRIs	Panchayati Raj Institutions
PSUs	Public Sector Undertakings
RBI	Reserve Bank of India
RE	Revenue Expenditure
REs	Revised Estimates
RMSA	Rashtriya Madhyamik Shiksha Abhiyan
S&W	Salaries and Wages
SDL	State Development Loans
SFC	State Finance Commission
SGSY	Swarnajayanti Gram Swarajgar Yojana
SJSRY	Swarna Jayanti Sahari Rojagar Yojana
SMAM	State Municipal Accounting Manual
SSA	Sarva Shiksha Abhiyan
TC	Town Committee
TE	Total Expenditure
TFC	Twelfth Finance Commission
TGS	Technical Guidance and Support
UCs	Utilisation Certificates
ULBs	Urban Local Bodies
WPT&BC	Welfare of Plain Tribes and Backward Classes
ZP	Zilla Parishad