

**LIST OF ABBREVIATIONS USED**

<b>Abbreviations</b>	<b>Full form</b>
A&E	Accounts & Entitlement
AB	Autonomous Body
AC	Abstract Contingent
AE	Aggregate Expenditure
APL	Above Poverty Line
BE	Budget Estimate
BEUP	Bidhayak Elaka Unnayan Prakaalpa
BPL	Below Poverty Line
BRGF	Backward Region Grant Fund
C&AG	Comptroller and Auditor General
CAGR	Compound Annual Growth Rate
CAS	Central Accounting Section
CASP	Central Assistance to State Plan
CCO	Chief Controlling Officer
CD	Civil Defence
CE	Capital Expenditure
CFS	Consolidated Fund of the State
CO	Controlling Officer
CR	Capital Receipts
CRPF	Central Reserve Police Force
CSF	Consolidated Sinking Fund
CST	Central Sales Tax
CSTC	Calcutta State Transport Corporation
CTC	Calcutta Tramways Company
DC	Detailed Contingent
DCO	Departmental Controlling Officer
DDO	Drawing and Disbursing Officer
DE	Development Expenditure
DG&IG	Director General & Inspector General
DLSA	District Legal Services Authority
DM	District Magistrate
DPL	Durgapur Projects Limited

Abbreviations	Full form
DPSC	District Primary School Council
DSAR	Draft Separate Audit Report
EAP	Externally Assisted Project
ELA	Examiner of Local Accounts
ES	Economic Services
FC	Finance Commission
FPSS	Fiscal Policy Strategy Statement
FRBMA	Fiscal Responsibility & Budget Management Act
GDP	Gross Domestic Product
GoI	Government of India
GoWB	Government of West Bengal
GP	Gram Panchayat
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
HUD	Housing and Urban Development
IAY	Indira AwasYojana
I&CA	Information and Cultural Affairs
ICDS	Integrated Child Development Services
I&W	Irrigation & Waterways
IMR	Infant Mortality Rate
KMDA	Kolkata Metropolitan Development Authority
KMRCL	Kolkata Metro Rail Corporation Limited
KMW&SA	Kolkata Metropolitan Water & Sanitation Authority
MDM	Mid-Day Meal
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MTFPS	Medium-Term Fiscal Policy Statement
NBSTC	North Bengal State Transport Corporation
NPRE	Non Plan Revenue Expenditure
NSDL	National Securities Depository Limited
NSSF	National Small Savings Fund
O&M	Operations and Maintenance
PAC	Public Accounts Committee
PAO	Pay and Accounts Office
PAsG	Principal Accountants General
PD	Personal Deposit

<b>Abbreviations</b>	<b>Full form</b>
PHE	Public Health Engineering
PLA	Personal Ledger Account
PMGSY	Pradhan Mantri Gram Sadak Yojana
PRI	Panchayati Raj Institution
PS	Panchayat Samiti
RBI	Reserve Bank of India
RE	Revised Estimate/Revenue Expenditure
RIDF	Rural Infrastructure Development Fund
RR	Revenue Receipts
S&W	Salaries and Wages
SAR	Separate Audit Report
SASPFUW	State Assisted Scheme of Provident Fund for Unorganised Workers
SBSTC	South Bengal State Transport Corporation
SHG&SE	Self Help Group & Self Employment
SP	State Plan
SS	Social Service
SSE	Social Sector Expenditure
TE	Total Expenditure
UC	Utilisation Certificate
UID	Unique Identification
ULB	Urban Local Body
VAT	Value Added Tax
VLC	Voucher Level Computerisation
WBBM	West Bengal Budget Manual
WBFR	West Bengal Financial Rules
WBFRBM	West Bengal Fiscal Responsibility and Budget Management
WBIDCL	West Bengal Industrial Development Corporation Limited
WBPDCL	West Bengal Power Development Corporation Limited
WBSEDCL	West Bengal State Electricity Distribution Company Limited
WBSSSB	West Bengal State Social Security Board
WBSTC	West Bengal State Transport Corporation
WBTR	West Bengal Treasury Rules
WRA	Water Regulatory Authority
WWCD	Water Wing Civil Defence
ZP	Zilla Parishad

**© COMPTROLLER AND  
AUDITOR GENERAL OF INDIA  
[www.cag.gov.in](http://www.cag.gov.in)**

**[www.agwb.cag.gov.in](http://www.agwb.cag.gov.in)**