

**LIST OF ABBREVIATIONS USED**

<b>Abbreviations</b>	<b>Full form</b>
A&E	Accounts & Entitlement
AB	Autonomous Body
AC	Abstract Contingent
AE	Aggregate Expenditure
AG	Accountant General
APL	Above Poverty Line
BADP	Border Area Development Programme
BE	Budget Estimate
BEUP	Bidhayak Elaka Unnayan Prakalpa
BIFR	Board for Industrial & Financial Reconstruction
BMOH	Block Medical Officer of Health
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
CE	Capital Expenditure
CESC	Calcutta Electric Supply Corporation
CO	Controlling Officer
COBBP	Chash-o-Basobasher Bhumi-dan Prakalpo
CR	Capital Receipts
CRPF	Central Reserve Police Force
CSF	Consolidated Sinking Fund
CSO	Central Statistical Organisation
CSS	Centrally Sponsored Scheme
CSTC	Calcutta State Transport Corporation
DC	Detailed Contingent
DCO	Departmental Controlling Officer
DCU	Departmental Commercial Undertaking
DDO	Drawing and Disbursing Officer
DE	Development Expenditure

Abbreviations	Full form
DLSA	District Legal Services Authority
DM	District Magistrate
DPC	Duties, Powers and Conditions
DPPG	Director of Pension, Provident Fund and Group Insurance
ELA	Examiner of Local Accounts
ES	Economic Services
EWS	Economically Weaker Section
FC	Finance Commission
FD	Finance Department
FPSS	Fiscal Policy Strategy Statement
FRBM	Fiscal Responsibility and Budget Management
GAR	Government Accounting Rule
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
GTA	Gorkha Territorial Administration
H&FWD	Health and Family Welfare Department
HPL	Haldia Petrochemicals Limited
IAY	Indira Awas Yojana
ICDS	Integrated Child Development Services
IFMS	Integrated Financial Management System
IGAS	Indian Government Accounting Standards
KMDA	Kolkata Metropolitan Development Authority
LOC	Letter of Credit
MAMED	Minority Affairs and Madrasah Education Department
MDM	Mid-Day Meal
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MoRD	Ministry of Rural Development
MSDP	Multi-Sectoral Development Programme
MTFPS	Medium-Term Fiscal Policy Statement

<b>Abbreviations</b>	<b>Full form</b>
NABARD	National Bank for Agriculture and Rural Development
NAM	National Ayush Mission
NBSTC	North Bengal State Transport Corporation
NDRF	National Disaster Response Fund
NPRE	Non Plan Revenue Expenditure
NRHM	National Rural Health Mission
NSDL	National Securities Depository Limited
NSSF	National Small Savings Fund
O&M	Operations and Maintenance
OBC	Other Backward Caste
PAC	Public Accounts Committee
PAO	Pay and Accounts Office
PD	Personal Deposit
PLA	Personal Ledger Account
PMGSY	Pradhan Mantri Gram Sadak Yojana
PRI	Panchayati Raj Institution
PS	Panchayat Samiti
PSU	Public Sector Undertaking
PTTI	Primary Teachers' Training Institutes
RA	Running Account
RBI	Reserve Bank of India
RE	Revised Estimate/Revenue Expenditure
RIDF	Rural Infrastructure Development Fund
RLB	Rural Local Body
RR	Revenue Receipts
S&W	Salaries and Wages
SAAP	State Annual Action Plan
SAR	Separate Audit Report
SASPFUW	State Assisted Scheme of Provident Fund for Unorganised Workers
SBSTC	South Bengal State Transport Corporation
SC	Scheduled Caste
SDF	Special Drawing Facility
SDRF	State Disaster Response Fund

Abbreviations	Full form
SEGF	State Employment Guarantee Fund
SP	State Plan
SS	Social Service
SSE	Social Sector Expenditure
SSK	Shishu Shiksha Kendra
ST	Scheduled Tribe
TE	Total Expenditure
TPDS	Targeted Public Distribution System
TR	Treasury Receipt
UC	Utilization Certificate
ULB	Urban Local Body
VAT	Value Added Tax
VLC	Voucher Level Computerisation
WBBM	West Bengal Budget Manual
WBCETF	West Bengal Compensatory Entry Tax Fund
WBERC	West Bengal Electricity Regulatory Commission
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
WBTIDCL	West Bengal Transport Infrastructure Development Corporation Limited
WBTR	West Bengal Treasury Rules
WBVAT	West Bengal Value Added Tax