

Glossary of Terms

A&E	Accounts and Entitlement
AE	Aggregate Expenditure
AIBP	Accelerated Irrigation Benefit Programme
APL	Above Poverty Line
ATF	Aviation Turbine Fuel
BE	Budget Expenditure
BPL	Below Poverty Line
CADA	Command Area Development Authority
CE	Capital Expenditure
CGA	Controller General Of Accounts
CMDA	Calcutta Metropolitan Development Authority
CO	Capital Outlay
CPSMS	Central Plan Scheme Monitoring System
CSF	Consolidated Sinking Fund
DCA	Departmental Consolidated Accounts
DDOs	Drawing and Disbursing Officers
DE	Development Expenditure
ES	Economic Services
FD	Fiscal Deficit
FRBM	Fiscal Responsibility and Budget Management
GoI	Government of India
GS	General Services
GSDP	Gross State Domestic Product
IP	Interest Payment
M&SSET	Micro & Small Scale Enterprise & Textiles
MA	Municipal Affairs
NGO	Non-Government Organisation
NPRE	Non Plan Revenue Expenditure
NREGA	National Rural Employment Guarantee Act
NSSF	National Social Security Fund
O&M	Operation and Maintenance
OBC	Other Backward Classes
P&RD	Panchayat and Rural Development
PAO	Pay and Accounts Offices
PCDE	Per Capita Development Expenditure
PD	Primary Deficit
PLA	Personal Ledger Account
PMGSY	Pradhan Mantri Gram Sadak Yojana
PRE	Plan Revenue Expenditure
RBI	Reserve Bank of India
RD	Revenue Deficit
RE	Revised Estimate/ Revenue Expenditure
RR	Revenue Receipts

S&W	Salary and Wages
SARs	Separate Audit Reports
SC	Scheduled Castes
SFDA	Small Farmers Development Agency
SS	Social Sector
SSA	Sarbo Siksha Abhijan
SSE	Social Sector Expenditure
ST	Scheduled Tribes
TE	Total Expenditure
TPDS	Targeted Public Distribution System
TwFC	Twelfth Finance Commission
UC	Utilisation Certificate
UT	Union Territory
VAT	Value Added Tax
WBPDCCL	West Bengal Power Development Corporation Limited
WBSEB	West Bengal State Electricity Board
WBVAT Act	West Bengal Value Added Tax Act
ZP	Zilla Parishad