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# **GLOSSARY OF ABBREVIATIONS**

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## Glossary of Abbreviations

Sl. No.	Abbreviation	Full Form
1.	A&E	Accounts & Entitlement
2.	AC	Abstract Contingent
3.	AE	Aggregate Expenditure
4.	AIA	All India Average
5.	AP	Annual Plan
6.	BBM	Bihar Budget Manual
7.	BE	Budget Estimates
8.	BTC	Bihar Treasury Code
9.	CAG	Comptroller and Auditor General of India
10.	CAGR	Compound Annual Growth Rate
11.	CE	Capital Expenditure
12.	CFS	Consolidated Fund of State
13.	CSF	Consolidated Sinking Fund
14.	DC	Detailed Contingent
15.	DCRF	Debt Consolidation and Relief Facility
16.	DDO	Drawing and Disbursing Officer
17.	DE	Development Expenditure
18.	DRDA	District Rural Development Agency
19.	ES	Economic Services
20.	GIA	Grants-in-Aid
21.	GoB	Government of Bihar
22.	GoI	Government of India
23.	GS	General Services
24.	GSDP	Gross State Domestic Product
25.	IAY	Indira Awas Yojana
26.	IGAS	Indian Government Accounting Standard
27.	MTFP	Medium Term Fiscal Policy
28.	NABARD	National Bank for Agriculture and Rural Development
29.	NPRE	Non-Plan Revenue Expenditure
30.	NSS	National Small Saving
31.	NSSF	National Small Saving Fund
32.	NTR	Non-Tax Revenue
33.	OTR	Own Tax Revenue
34.	PAC	Public Accounts Committee
35.	PF	Provident Fund
36.	PMGSY	Pradhan Mantri Gram Sadak Yojana
37.	RBI	Reserve Bank of India
38.	RE	Revenue Expenditure
39.	RR	Revenue Receipts
40.	S&W	Salary and Wages
41.	SAR	Separate Audit Report
42.	SS	Social Services
43.	SSA	Sarva Shiksha Abhiyan
44.	ThFC	Thirteenth Finance Commission
45.	UC	Utilisation Certificate
46.	VAT	Value Added Tax