

**LIST OF ABBREVIATIONS USED**

Abbreviations	Full form
A&E	Accounts & Entitlement
AB	Autonomous Body
AC	Abstract Contingent
AE	Aggregate Expenditure
AG	Accountant General
AMRUT	Atal Mission for Rejuvenation and Urban Transformation
APL	Above Poverty Line
BADP	Border Area Development Programme
BAPL	Bengal Aerotropolis Projects Limited
BCW	Backward Classes Welfare
BE	Budget Estimates
BEUP	Bidhayak Elaka Unnayan Prakalpa
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
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

Abbreviations	Full form
DE	Development Expenditure
DLSA	District Legal Services Authority
DM	District Magistrate
DPC	Duties, Powers and Conditions
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
GIA	Grants-in-Aid
GoI	Government of India
GoWB	Government of West Bengal
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
H&FWD	Health and Family Welfare Department
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
MTFPS	Medium-Term Fiscal Policy Statement
NBSTC	North Bengal State Transport Corporation
NDRF	National Disaster Response Fund
NHM	National Health Mission
NPPE	Non Plan Revenue Expenditure

Abbreviations	Full form
NSSF	National Small Savings Fund
O&M	Operations and Maintenance
PAC	Public Accounts Committee
PAO	Pay and Accounts Office
PD	Personal Deposit
PMAY	Pradhan Mantri Awas Yojana
PMGSY	Pradhan Mantri Gram Sadak Yojana
PRI	Panchayati Raj Institution
PS	Panchayat Samiti
PSU	Public Sector Undertaking
RAF	Rapid Action Force
RBI	Reserve Bank of India
RE	Revised Estimate/Revenue Expenditure
RPAO	Regional Pay and Accounts Office
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
SC	Scheduled Caste
SDRF	State Disaster Response Fund
SP	State Plan
SS	Social Service
SSE	Social Sector Expenditure
ST	Scheduled Tribe
TE	Total Expenditure
TPDS	Targeted Public Distribution System
UC	Utilization Certificate
ULB	Urban Local Body
VAT	Value Added Tax
VLC	Voucher Level Computerisation

Abbreviations	Full form
WBBM	West Bengal Budget Manual
WBCETF	West Bengal Compensatory Entry Tax Fund
WBCGA	West Bengal Ceiling on Government Guarantees Act
WBFR	West Bengal Financial Rules
WBFRBM	West Bengal Fiscal Responsibility and Budget Management
WBIDCL	West Bengal Industrial Development Corporation Limited
WBPDCCL	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