

## Glossary of Abbreviations

Sl. No.	Abbreviation	Full Form
1	A&E	Accounts & Entitlement
2	AC	Abstract Contingent
3	AE	Aggregate Expenditure
4	BBM	Bihar Budget Manual
5	BE	Budget Estimates
6	BFR	Bihar Financial Rules
7	BFRBM	Bihar Fiscal Responsibility and Budget Management
8	BOCW	Building and Other Construction Workers
9	BTC	Bihar Treasury Code
10	CAG	Comptroller and Auditor General of India
11	CAGR	Compound Annual Growth Rate
12	CE	Capital Expenditure
13	DC	Detailed Contingent
14	DDO	Drawing and Disbursing Officer
15	DE	Development Expenditure
16	DISCOM	Distribution Companies
17	ES	Economic Services
18	GIA	Grants-in-Aid
19	GoB	Government of Bihar
20	GoI	Government of India
21	GS	General Services
22	GSDP	Gross State Domestic Product
23	NPRES	Non-Plan Revenue Expenditure
24	NPS	New Pension Scheme
25	NSSF	National Small Saving Fund
26	NTR	Non-Tax Revenue
27	PAC	Public Accounts Committee
28	PD	Personal Deposit
29	PF	Provident Fund
30	PSU	Public Sector Undertaking
31	RBI	Reserve Bank of India
32	RE	Revenue Expenditure
33	RR	Revenue Receipts
34	SDRF	State Disaster Response Fund
35	S&W	Salary and Wages
36	SLR	Statutory Liquidity Ratio
37	SS	Social Services
38	XIV FC	Fourteenth Finance Commission
39	UC	Utilisation Certificate
40	UDAY	Ujjwal Discom Assurance Yojana
41	VAT	Value Added Tax