GLOSSARY OF ABBREVIATIONS

Sl. No	Abbreviation	Full Form
1	A&E	Accounts and Entitlement
2	AC	Abstract Contingent
3	AE	Aggregate Expenditure
4	AG	Accountant General
5	AGM	Annual General Meeting
6	AS	Accounting Standards
7	BBM	Bihar Budget Manual
8	BE	Budget Estimates
9	BFR	Bihar Financial Rules
10	BFRBM	Bihar Fiscal Responsibility and Budget Management
11	BOCW	Building and Other Construction Workers
12	BTC	Bihar Treasury Code
13	CAG	Comptroller and Auditor General of India
14	CAGR	Compounded Annual Growth Rate
15	CE	Capital Expenditure
16	CSR	Corporate Social Responsibility
17	DC	Detailed Contingent
18	DDO	Drawing and Disbursing Officer
19	DE	Development Expenditure
20	DISCOMs	Distribution Companies
21	EBIT	Earning before Interest and Taxes
22	EDC	Expenditure during Construction
23	ES	Economic Services
24	FC	Finance Commission
25	GDP	Gross Domestic Product
26	GIA	Grants-in-Aid
27	GOB	Government of Bihar
28	GOI	Government of India
29	GS	General Services
30	GSDP	Gross State Domestic Product
31	GST	Goods and Service Tax
32	ICAI	Institute of Chartered Accountant of India
33	ICR	Interest Coverage Ratio
34	IND-AS	Indian Accounting Standards
35	MCA	Ministry of Corporate Affairs
36	NPRE	Non-Plan Revenue Expenditure
37	NPS	New Pension System
38	NSDL	National Securities Depository Limited
39	NSSF	National Small Saving Fund

Sl. No	Abbreviation	Full Form
40	NTR	Non-Tax Revenue
41	PAC	Public Accounts Committee
42	PD	Personal Deposit
43	PF	Provident Fund
44	PSU	Public Sector Undertaking
45	RBI	Reserve Bank of India
46	RE	Revenue Expenditure
47	ROC	Registrar of Companies
48	ROCE	Return on Capital Employed
49	ROE	Return on Equity
50	ROI	Return on Investment
51	RoRR	Rate of Real Return
52	RR	Revenue Receipts
53	S&W	Salary and Wages
54	SDRF	State Disaster Response Fund
55	SLR	Statutory Liquidity Ratio
56	SPSEs	State Public Sector Enterprises
57	SS	Social Services
58	UC	Utilisation Certificate
59	UDAY	Ujjwal Discom Assurance Yojana
60	VAT	Value Added Tax
61	VLC	Voucher Level Computerisation
62	XV FC	Fifteenth Finance Commission