

## GLOSSARY OF ABBREVIATIONS

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

Sl. No.	Abbreviation	Full Form
40	NSDL	National Securities Depository Limited
41	NSSF	National Small Saving Fund
42	NTR	Non-Tax Revenue
43	PAC	Public Accounts Committee
44	PD	Personal Deposit
45	PF	Provident Fund
46	PHE	Public Health Engineering
47	RBI	Reserve Bank of India
48	RDD	Rural Development Department
49	RE	Revised Estimates
50	ROC	Registrar of Companies
51	ROCE	Return on Capital Employed
52	ROE	Return on Equity
53	ROI	Return on Investment
54	RoRR	Rate of Real Return
55	RR	Revenue Receipts
56	SDRF	State Disaster Response Fund
57	SLR	Statutory Liquidity Ratio
58	SP	Supplementary Provision
59	SPSEs	State Public Sector Enterprises
60	SWD	Social Welfare Department
61	UC	Utilisation Certificate
62	VLC	Voucher Level Computerisation