

**GLOSSARY OF ABBREVIATIONS**



## GLOSSARY OF ABBREVIATIONS

Sl. No.	Abbreviation	Full Form
1	A&E	Accounts and Entitlements
2	AC	Abstract Contingent
3	AE	Aggregate Expenditure
4	AG	Accountant General
5	AS	Accounting Standards
6	BBM	Bihar Budget Manual
7	BE	Budget Estimates
8	BFR	Bihar Financial Rules
9	BFRBM	Bihar Fiscal Responsibility and Budget Management
10	BOCW	Building and Other Construction Workers
11	BTC	Bihar Treasury Code
12	C&AG	Comptroller and Auditor General of India
13	CAGR	Compounded Annual Growth Rate
14	CE	Capital Expenditure
15	DC	Detailed Contingent
16	DDO	Drawing and Disbursing Officer
17	DE	Development Expenditure
18	DISCOMs	Distribution Companies
19	ES	Economic Services
20	FC	Finance Commission
21	GDP	Gross Domestic Product
22	GIA	Grants-in-Aid
23	GOB	Government of Bihar
24	GOI	Government of India
25	GS	General Services
26	GSDP	Gross State Domestic Product
27	GST	Goods and Service Tax
28	NPS	New Pension System
29	NSDL	National Securities Depository Limited
30	NSSF	National Small Savings Fund
31	NTR	Non-Tax Revenue
32	PAC	Public Accounts Committee
33	PD	Personal Deposit
34	PF	Provident Fund

Sl. No.	Abbreviation	Full Form
35	RBI	Reserve Bank of India
36	RE	Revenue Expenditure
37	ROI	Return on Investment
38	RR	Revenue Receipts
39	SB	Supplementary Budget
40	S&W	Salary and Wages
41	SDRF	State Disaster Response Fund
42	SS	Social Services
43	SPSEs	State Public Sector Enterprises
44	UC	Utilisation Certificate
45	UDAY	Ujwal Discom Assurance Yojana
46	VAT	Value Added Tax
47	VLC	Voucher Level Computerisation
48	XVFC	Fifteenth Finance Commission