

## GLOSSARY OF TERMS

A&E	Accounts and Entitlement
AE	Aggregate Expenditure
ARWSP	Accelerated Rural Water Supply Programme
ATF	Aviation Turbine Fuel
BE	Budget Expenditure
CD	Central Dairy
CE	Capital Expenditure
CGA	Controller General Of Accounts
CO	Capital Outlay
CPSMS	Central Plan Scheme Monitoring System
DE	Development Expenditure
EIMTL	Engel India Machine and Tools Limited
ES	Economic Services
FD	Fiscal Deficit
FRBM	Fiscal Responsibility and Budget Management
GoI	Government of India
GS	General Services
GSDP	Gross State Domestic Product
HD	Haringhata Dairy
HUD	Housing and Urban Development
IAY	Indira Awas Yojana
IP	Interest Payment
JVU	Joint Venture Unit
KPT	Kolkata Port Trust
LF Account	Local Fund Account
MDM	Mid Day Meal
NEGP	National e-Governance Action Plan
NGO	Non-Government Organisation
NPRE	Non Plan Revenue Expenditure
NRHM	National Rural Health Mission
NSAP	National Social Assistance Programme
NSSF	National Social Security Fund
O&M	Operation and Maintenance
OBC	Other Backward Classes
PAO	Pay and Accounts Offices
PCDE	Per Capita Development Expenditure
PD	Primary Deficit
PE Department	Public Enterprises Department
PLA	Personal Ledger Account
PMGSY	Pradhan Mantri Gram Sadak Yojana
PRE	Plan Revenue Expenditure
RBI	Reserve Bank of India
RD	Revenue Deficit
RE	Revised Estimate/ Revenue Expenditure

RGVY	Rajiv Gandhi Grameen Vidyutikaran Yojana
RHE	Rental Housing Estate
RKVY	Rashtriya Krishi Vikas Yojana
RR	Revenue Receipts
S&W	Salary and Wages
SC	Scheduled Castes
SS	Social Sector
SSE	Social Sector Expenditure
ST	Scheduled Tribes
TE	Total Expenditure
TFC	Twelfth Finance Commission
UC	Utilisation Certificate
UT	Union Territory
VAT	Value Added Tax
WBSEB	West Bengal State Electricity Board
WBVAT Act	West Bengal Value Added Tax Act
WS	Water Supply