

## Appendix-IX

### Glossary of Abbreviations

AR	Audit Report
BDO-cum-EO	Block Development Officer-cum-Executive Officer
BPRA	Bihar Panchayat Raj Act
BREGS	Bihar Rural Employment Guarantee Scheme
BRGF	Backward Region Grant Fund
CFC	Central Finance Commission
CO	Circle Officer
CSS	Centrally Sponsored Scheme
C & AG	Comptroller & Auditor General of India
DB	Dak Bungalow
DDO	Drawing & Disbursing Officer
DM	District Magistrate
DDC-cum- CEO	Deputy Development Commissioner-cum-Chief Executive Officer
DSP	Deputy Superintendent of Police
DPC	District Planning Committee
ELA	Examiner of Local Accounts
FC	Finance Commission
GPFS	General Purpose Financial Statements
GP	Gram Panchayat
IB	Inspection Bungalow
LAD	Local Audit Department
LFA	Local Fund Audit
MB	Measurement Book
MLA	Member of Legislative Assembly
MLC	Member of Legislative Council
MNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MoRD	Ministry of Rural Development
MP	Member of Parliament
NA	Not Applicable
NREGA	National Rural Employment Guarantee Act
PF	Provident Fund
PMGSY	Pradhan Mantri Gram Sadak Yojna
Pr. AG	Principal Accountant General
PRI	Panchayat Raj Institution
PS	Panchayat Samiti
PWD	Public Works Department
SFC	State Finance Commission
TFC	Twelfth Finance Commission
ULB	Urban Local Bodies
ZP	Zila Parishad
3Fs	Functions, Functionaries & Funds

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