

Appendix-XII

Glossary of Abbreviation

LAD	Local Audit Department
LFA	Local Fund Audit
C & AG	Comptroller and Auditor General
PRIs	Panchayat Raj Institutions
SC/ST	Scheduled Caste/Scheduled Tribes
SGRY	Sampurna Gramin Rojgar Yojana
PDS	Public Distribution System
ZPs	Zila Parishads
DRDA	District Rural Development Agency
DM	District Magistrate
DDC	Deputy Development Commissioner
GP	Gram Panchayat
PS	Panchayat Samiti
SFC	State Finance Commission
EFC	Eleventh Finance Commission
TFC	Twelfth Finance Commission
CEO	Chief Executive Officer
RDD	Rural Development Department
PL A/cs	Personal Ledger Accounts
AAP	Annual Action Plan
BDO	Block Development Officer
PRD	Panchayat Raj Department
ACP	Assured Carrier Promotion
BPRA	Bihar Panchayat Raj Act
D.B.	Dak Bunglow
I.B	Inspection Bunglow
ELA	The Examiner of Local Accounts
BLFA	Bihar Local Fund Audit
BRGF	Backward Region Grant Fund
NREGS	National Rural Employment Guarantee Schemes
EAS	Employment Assurance Scheme
JRY	Jawahar Rojgar Yojna
Misc.	Miscellaneous
SDO	Sub Divisional Officer
NA	Not Applicable
TSI	Technical Support Institutions
AR	Audit Report
AAR	Annual Administration Report
JE	Junior Engineer
AE	Assistant Engineer
GPFS	General Purpose Financial Statements