

Appendix- VIII
Glossary of Abbreviations

BMA	Bihar Municipal Act
B&OLFAA	Bihar and Orissa Local Fund Audit Act
B&OMA,1922	Bihar and Orissa Municipal Act, 1922
BD	Bank Draft
BMAR	Bihar Municipal Accounts Rules
BRGF	Backward Region Grant Fund
C&AG	Comptroller and Auditor General of India
CSS	Centrally Sponsored Schemes
DCO	District Certificate Officer
DDO	Drawing and Disbursing Officer
DLFA	Director of Local Fund Audit
DM	District Magistrate
DPR	Detailed Project Report
EFC	Eleventh Finance Commission
ELA	Examiner of Local Accounts
ESC	Empowered Standing Committee
FC	Finance Commission
HUDCO	Housing and Urban Development Corporation
IDSMT	Integrated Development for Small and Medium Towns
IHSDP	Integrated Housing and Slum Development Programme
JE	Junior Engineer
LAD	Local Audit Department
LFA	Local Fund Audit
MLA	Member of Legislative Assembly
MLC	Member of Legislative Council
MMC	Muzaffarpur Municipal Corporation
MP	Member of Parliament
NA	Not Applicable/ Not Available
NGO	Non-Government Organisation
NSDP	National Slum Development Programme
OSD	Officer on Special Duty
PCC	Plain Concrete Cement
PF	Provident Fund
PL	Personal Ledger
PMC	Patna Municipal Corporation
PMCA	Patna Municipal Corporation Act
PRI	Panchayati Raj Institutions
PRUDA	Planning & Resources on Urban Development Affairs
SDO	Sub Divisional Officer