

## Glossary of Abbreviations

Abbreviation	Full form
AC	Abstract Contingent
AE	Aggregate Expenditure
AG (A&E)	Accountant General (Accounts and Entitlements)
ALC	Assistant Labour Commissioner
BCO	Budget Controlling Officer
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CGA	Controller General of Accounts
CGFC	Chhattisgarh Financial Code
CGM	Chief General Manager
CGTC	Chhattisgarh Treasury Code
CO	Controlling Officer
CR	Capital Receipts
CSPDCL	Chhattisgarh State Power Distribution Company Limited
CSS	Centrally Sponsored Scheme
CTT	Central Tax Transfer
DC	Detailed Contingency
DDO	Drawing and Disbursing Officer
DE	Development Expenditure
DPR	Detailed Project Report
ES	Economic Services
FRBM	Fiscal Responsibility and Budget Management
FTO	Fund Transfer Order
FVC	Fully Vouched Contingent
GCS	General Category State
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GoCG	Government of Chhattisgarh
GOI	Government of India
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
HFA	Housing For All
IDF	Infrastructure Development Fund
MD	Mission Director
MTFPS	Medium Term Fiscal Policy Statement
NPRES	Non-Plan Revenue Expenditure
NPS	New Pension Scheme
NSSF	National Small Savings Fund
NTR	Non-Tax Revenue

<b>Abbreviation</b>	<b>Full form</b>
OCWWB	Other Construction Workers Welfare Board
OTR	Own- Tax Revenue
PAR	Public Accounts Receipts
PD	Personal Deposit
RE	Revenue Expenditure
RR	Revenue Receipts
S & W	Salary and Wages
SAR	Separate Audit Report
SDRF	State Disaster Response Fund
SS	Social Services
SSE	Social Sector Expenditure
TE	Total Expenditure
UC	Utilisation Certificates
VAT	Value Added Tax
VLC	Voucher Level Computerisation
12 <sup>th</sup> FC	Twelfth Finance Commission
13 <sup>th</sup> FC	Thirteenth Finance Commission
14 <sup>th</sup> FC	Fourteenth Finance Commission