

Glossary of Abbreviations

Sl. No.	Abbreviation	Full Form
1.	A&E	Accounts & Entitlement
2.	AC	Abstract Contingent
3.	AE	Aggregate Expenditure
4.	AG	Accountant General
5.	BBM	Bihar Budget Manual
6.	BE	Budget Estimates
7.	BFR	Bihar Financial Rules
8.	BFRBM	Bihar Fiscal Responsibility and Budget Management
9.	BOCW	Building and Other Construction Workers
10.	BTC	Bihar Treasury Code
11.	CAG	Comptroller and Auditor General of India
12.	CAGR	Compound Annual Growth Rate
13.	CE	Capital Expenditure
14.	DC	Detailed Contingent
15.	DDO	Drawing and Disbursing Officer
16.	DE	Development Expenditure
17.	DISCOM	Distribution Companies
18.	ES	Economic Services
19.	FC	Finance Commission
20.	GDP	Gross Domestic Product
21.	GIA	Grants-in-Aid
22.	GoB	Government of Bihar
23.	GoI	Government of India
24.	GS	General Services
25.	GSDP	Gross State Domestic Product
26.	GST	Goods and Service Tax
27.	NPRES	Non-Plan Revenue Expenditure
28.	NPS	New Pension Scheme
29.	NSDL	National Securities Depository Limited
30.	NSSF	National Small Saving Fund
31.	NTR	Non-Tax Revenue
32.	PAC	Public Accounts Committee
33.	PD	Personal Deposit
34.	PF	Provident Fund
35.	PSU	Public Sector Undertaking
36.	RBI	Reserve Bank of India
37.	RE	Revenue Expenditure
38.	RR	Revenue Receipts
39.	SDRF	State Disaster Response Fund
40.	S&W	Salary and Wages
41.	SLR	Statutory Liquidity Ratio
42.	SS	Social Services
43.	XIV FC	Fourteenth Finance Commission
44.	UC	Utilisation Certificate
45.	UDAY	Ujjwal Discom Assurance Yojana
46.	VAT	Value Added Tax
47.	VLC	Voucher Level Computerisation