

List of Abbreviations Used

Abbreviations	Full Form
A&E	Accounts & Entitlement
AB	Autonomous Body
AC	Abstract Contingent
ADB	Asian Development Bank
AE	Aggregate Expenditure
AG	Accountant General
APL	Above Poverty Line
BAPL	Bengal Aerotropolis Projects Limited
BE	Budget Estimates
BEUP	Bidhayak Elaka Unnayan Prakalpa
BPL	Below Poverty Line
CAG	Comptroller and Auditor General
CAGR	Compound Annual Growth Rate
CCO	Chief Controlling Officer
CE	Capital Expenditure
CGST	Central Goods and Services Tax
CPI	Consumer Price Index
CR	Capital Receipts
CSF	Consolidated Sinking Fund
DC	Detailed Contingent
DDO	Drawing and Disbursing Officer
DE	Development Expenditure
DLSA	District Legal Services Authority
DM	District Magistrate
DPC	Duties, Powers and Conditions
DPL	Durgapur Projects Limited
DVC	Damodar Valley Corporation
ELA	Examiner of Local Accounts
ES	Economic Services
ESE	Economic Sector Expenditure
FC	Finance Commission

Abbreviations	Full Form
FD	Fiscal Deficit
FPSS	Fiscal Policy Strategy Statement
FRBM	Fiscal Responsibility and Budget Management
GCS	General Category States
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GoI	Government of India
GoWB	Government of West Bengal
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
GST	Goods and Services Taxes
HoD	Head of the Department
HDA	Haldia Development Authority
IBRD	International Bank for Reconstruction and Development
ICDS	Integrated Child Development Services
IFMS	Integrated Financial Management System
IGST	Integrated Goods and Services Tax
IGAS	Indian Government Accounting Standards
JBIC	Japan Bank for International Cooperation
KMRCL	Kolkata Metro Rail Corporation Limited
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MoSPI	Ministry of Statistics and Programme Implementation
MSMET	Micro, Small & Medium Enterprises and Textiles
MTFPS	Medium-Term Fiscal Policy Statement
NBDD	North Bengal Development Department
NPS	National Pension System
NSSF	National Small Savings Fund
O&M	Operations and Maintenance
PAC	Public Accounts Committee
PAO	Pay and Accounts Office
PD	Personal Deposit/Primary Deficit
PDA	Personal Deposit Accounts

Abbreviations	Full Form
PL	Personal Ledger
PRI	Panchayati Raj Institution
PS	Panchayat Samiti
PSU	Public Sector Undertaking
PWD	Public Works Department
RBI	Reserve Bank of India
RD	Revenue Deficit
RE	Revised Estimate/Revenue Expenditure
RR	Revenue Receipts
SASPFUW	State Assisted Scheme of Provident Fund for Unorganised Workers
S&W	Salaries and Wages
SAR	Separate Audit Report
SDRF	State Disaster Response Fund
SGST	State Goods and Services Tax
SOTR	State's Own Tax Revenue
SP	State Plan
SR	Subsidiary Rules
SS	Social Service
SSE	Social Sector Expenditure
TE	Total Expenditure
TPDS	Targeted Public Distribution System
UC	Utilisation Certificate
ULB	Urban Local Body
VAT	Value Added Tax
VLC	Voucher Level Computerisation
WBBM	West Bengal Budget Manual
WBCBC	West Bengal Commission for Backward Classes
WBCETF	West Bengal Compensatory Entry Tax Fund
WBCGA	West Bengal Ceiling on Government Guarantees Act
WBFR	West Bengal Financial Rules
WBFRBM	West Bengal Fiscal Responsibility and Budget Management

Abbreviations	Full Form
WBHDCL	West Bengal Highway Development Corporation Limited
WBHS	West Bengal Health Scheme
WBIDCL	West Bengal Industrial Development Corporation Limited
WBPDCCL	West Bengal Power Development Corporation Limited
WBSEDCL	West Bengal State Electricity Distribution Company Limited
WBSETCL	West Bengal State Electricity Transmission Corporation Limited
WBSSCL	West Bengal State Seed Corporation Limited
WBTFDF	West Bengal Transport Infrastructure Development Fund
WBTR	West Bengal Treasury Rules
WMA	Ways and Means Advance