

## Glossary of Abbreviations

Sl. No	Abbreviation	Full Form
1	A&E	Accounts and 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	Compounded 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 System
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	XV FC	Fifteenth Finance Commission
44	UC	Utilisation Certificate
45	UDAY	Ujjwal Discom Assurance Yojana
46	VAT	Value Added Tax
47	VLC	Voucher Level Computerisation

Sl. No	Abbreviation	Full Form
48	SPSEs	State Public Sector Enterprises
49	ROC	Registrar of Companies
50	MCA	Ministry of Corporate Affairs
51	AGM	Annual General Meeting
52	ROE	Return on Equity
53	ICR	Interest Coverage Ratio
54	EBIT	Earning before Interest and Taxes
55	ROCE	Return on Capital Employed
56	RoRR	Rate of Real Return
57	ROI	Return on Investment
58	ICAI	Institute of Chartered Accountant of India
59	CSR	Corporate Social Responsibility
60	EDC	Expenditure during Construction
61	Ind-AS	Indian Accounting Standards
62	AS	Accounting Standards
63	NRC	Non Review Certificate