List of Abbreviations Used

Abbreviations	Full Form
A&E	Accounts & Entitlement
AB	Autonomous Body
AC	Abstract Contingent
AE	Aggregate Expenditure
AGM	Annual General Meeting
AIS	All India Service
AMRUT	Atal Mission for Rejuvenation and Urban Transformation
APL	Above Poverty Line
AS	Accounting Standard
ATC	Area Traffic Control
AVT&M	Automated Vehicle Tracking & Management
BADP	Border Area Development Programme
BCR	Balance from Current Revenue
BCW&TD	Backward Class Welfare & Tribal
BE	Budget Estimate
BEUP	Bidhayak Elaka Unnayan Prakalpa
BGREI	Bringing Green Revolution to Eastern India
BGVB	Bangiya Gramin Vikash Bank
BP	Budget Provision
BPL	Below Poverty Line
BRGF	Backward Region Grant Fund
BSBY	Bangla Shasthya Bima Yojana
CAG	Comptroller and Auditor General
CAGR	Compound Annual Growth Rate
CAO	Chief Accounts Officer
CC	Cement Concrete
CCL	Cash Credit Loan
CCO	Chief Controlling Officer
CCTNS	Crime and Criminal Tracking and Network System
CCTV	Closed Circuit Television

Abbreviations	Full Form
CE	Capital Expenditure
CEO	Chief Executive Officer
CGST	Central Goods and Services Tax
CLC	Calcutta Leather Complex
CNCI	Chittaranjan National Cancer Institute
CO	Capital Outlay
CPPSS	Critical Public Place Surveillance System
CSTC	Calcutta State Transport Corporation
DA	Dearness Allowance
DC	Detailed Contingent
DCRMS	Distressed Call Response Management System
DDO	Drawing and Disbursing Officer
DDR	Debt, Deposit and Remittances
DE	Development Expenditure
DLSA	District Legal Services Authority
DM	District Magistrate
DOMA	District Office Minority Affairs
DPC	Duties, Powers and Conditions
DPL	Durgapur Projects Limited
DR	Dearness Relief
EBIT	Earnings before Interest and Tax
ES	Economic Service
FA	Finance Accounts
FC	Finance Commission
FD	Fiscal Deficit
FOAP	Farmers' Old Age Pension
FPSS	Fiscal Policy Strategy Statement
FRBM	Fiscal Responsibility and Budget Management
FSG	Food Supply Godown
FSSM	Facal Sludge and Septage Management
FY	Financial Year
GCS	General Category State

Abbreviations	Full Form
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GIS	Geographic Information System
GoI	Government of India
GoWB	Government of West Bengal
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
IAS	Indian Administrative Service
IFMS	Integrated Financial Management System
IGST	Integrated Goods and Services Tax
IGVTDC	Integrated GIS based Automatic Vehicle Tracking & Management System, Traffic Management, Disaster Call Management & Critical Public place Surveillance System
IIP	Index of Industrial Production
KETRON	Kerala State Electronics Development Corporation Limited
KMDA	Kolkata Metropolitan Development Authority
IGAS	Indian Government Accounting Standard
IP	Interest Payments
MB	Market Borrowing
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
MIS	Management Information System
MoSPI	Ministry of Statistics and Programme Implementation
MTFP	Medium Term Fiscal Policy
MSDP	Multi Sectoral Development Program
MSME	Micro, Small and Medium Enterprises
MTFPS	Medium Term Fiscal Policy Statement
NBSTC	North Bengal State Transport Corporation
NCDC	National Cooperative Development Corporation
NDRF	National Disaster Response Fund
NE	North-Eastern
NGO	Non-Government Organization

NGRBA National Ganga River Basin Authority NHM National Health Mission NPS National Pension System NRC Non-Review Certificate NRDMS Natural Resources Data Management System NRHM National Rural Health Mission NSDL National Securities Depositories Limited NSSF National Small Savings Fund OD Overdraft OTR Own Tax Revenue PAC Public Accounts Committee PAO Pay and Accounts Office PD Personal Deposit / Primary Deficit PDA Personal Deposit Account
NPS National Pension System NRC Non-Review Certificate NRDMS Natural Resources Data Management System NRHM National Rural Health Mission NSDL National Securities Depositories Limited NSSF National Small Savings Fund OD Overdraft OTR Own Tax Revenue PAC Public Accounts Committee PAO Pay and Accounts Office PD Personal Deposit / Primary Deficit
NRC Non-Review Certificate NRDMS Natural Resources Data Management System NRHM National Rural Health Mission NSDL National Securities Depositories Limited NSSF National Small Savings Fund OD Overdraft OTR Own Tax Revenue PAC Public Accounts Committee PAO Pay and Accounts Office PD Personal Deposit / Primary Deficit
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NRHM National Rural Health Mission NSDL National Securities Depositories Limited NSSF National Small Savings Fund OD Overdraft OTR Own Tax Revenue PAC Public Accounts Committee PAO Pay and Accounts Office PD Personal Deposit / Primary Deficit
NSDL National Securities Depositories Limited NSSF National Small Savings Fund OD Overdraft OTR Own Tax Revenue PAC Public Accounts Committee PAO Pay and Accounts Office PD Personal Deposit / Primary Deficit
NSSF National Small Savings Fund OD Overdraft OTR Own Tax Revenue PAC Public Accounts Committee PAO Pay and Accounts Office PD Personal Deposit / Primary Deficit
OD Overdraft OTR Own Tax Revenue PAC Public Accounts Committee PAO Pay and Accounts Office PD Personal Deposit / Primary Deficit
OTR Own Tax Revenue PAC Public Accounts Committee PAO Pay and Accounts Office PD Personal Deposit / Primary Deficit
PAC Public Accounts Committee PAO Pay and Accounts Office PD Personal Deposit / Primary Deficit
PAO Pay and Accounts Office PD Personal Deposit / Primary Deficit
PD Personal Deposit / Primary Deficit
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DDA Democrat Democrat Account
PDA Personal Deposit Account
PDS Public Distribution System
PE Provisional Estimate
PF Provident Fund
PL Personal Ledger
PMAY Pradhan Mantri Awas Yojana
PMGSY Pradhan Mantri Gram Sadak Yojana
PSU Public Sector Undertaking
PW Public Works
PWD Public Works Department
PY Previous Year
RB Reserve Bank
RBI Reserve Bank of India
RD Revenue Deficit
RE Revised Estimate/ Revenue Expenditure
RKVY Rashtriya Krishi Vikash Yojana
RLB Rural Local Body
ROCE Return on Capital Employed
ROE Return on Equity

Abbreviations	Full Form
ROPA	Revision of Pay and Allowance
RR	Revenue Receipts
RTC	Regional Training Centre
SAR	Separate Audit Report
SC	Scheduled Caste
SCAF	State Compensatory Afforestation Fund
SDL	State Development Loan
SDRF	State Disaster Response Fund
SE	Second Estimate
SFAR	State Finances Audit Report
SGST	State Goods and Services Tax
SHG	Self Help Group
SPSEs	State Public Sector Enterprises
SR	Subsidiary Rule
SRS	Sample Registration System
SS	Social Service
ST	Scheduled Tribe
SUDA	State Urban Development Agency
SWMA	Special Ways and Means Advance
TDS	Tax deducted at Source
TE	Total Expenditure
TPDS	Targeted Public Distribution System
UC	Utilisation Certificate
ULB	Urban Local Body
UNDP	United Nations Development Programme
VLC	Voucher Level Computerisation
WBCETF	West Bengal Compensatory Entry Tax Fund
WBCGA	West Bengal Ceiling on Government Guarantee Act
WBEIDCL	West Bengal Electronics Industry Development Corporation Limited
WBERC	West Bengal Electricity Regulatory Commission
WBFR	West Bengal Financial Rule
WBFRBM	West Bengal Fiscal Responsibility and Budget Management

Abbreviations	Full Form
WBHDCL	West Bengal Highway Development Corporation Limited
WBHIDCL	West Bengal Housing Infrastructure Development Corporation Limited
WBPDCL	West Bengal Power Development Corporation Limited
WBPEF	West Bengal Board of Primary Education Fund
WBREDA	West Bengal Renewable Energy Development Agency
WBREPF	West Bengal Rural Employment and Production Fund
WBSBCL	West Bengal State Beverages Corporation Limited
WBSCST&OBC	West Bengal Scheduled Castes, Scheduled Tribes and Other Backward Classes
WBSEDCL	West Bengal State Electricity Distribution Company Limited
WBSETCL	West Bengal State Electricity Transmission Company Limited
WBSHWCSL	West Bengal State Handloom Weavers' Cooperative Society Limited
WBSROPA	West Bengal Services (Revision of Pay and Allowances)
WBTDCL	West Bengal Tourism Development Corporation Limited
WBTR	West Bengal Treasury Rules
WMA	Ways and Means Advance