

Acronyms	Full Form
AC	Abstract Contingency
AE	Aggregate Expenditure
BE	Budget Estimates
CAG	Comptroller and Auditor General of India
CAGR	Compounded Annual Growth Rate
CE	Capital Expenditure
CGST	Central Goods and Services Tax
CFS	Consolidated Fund of the State
DC	Detailed Contingent
DDO	Drawing and Disbursing Officer
DE	Development Expenditure
DRDA	District Rural Development Agency
EBIT	Earnings Before Interest and Taxes
FCP	Fiscal Correction Path
FC	Finance Commission
FRBM	Fiscal Responsibility and Budget Management
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GoI	Government of India
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
GSVA	Gross State Value Added
GVA	Gross Value Added
H&UDD	Housing and Urban Development Department
IGAS	Indian Government Accounting Standards
ITDA	Integrated Tribal Development Agency
MTFP	Medium Term Fiscal Plan
NSSF	National Small Savings Fund
O&M	Operation and Maintenance
OB&OCWWB	Odisha Building and Other Construction Workers Welfare Board
OMBADC	Odisha Mineral Bearing Areas Development Corporation
OBM	Odisha Budget Manual
OGFR	Odisha General Financial Rules
ONTR	Own Non Tax Revenue
OTC	Odisha Treasury Code
OTR	Own Tax Revenue
OTS	One Time Settlement

<b>Acronyms</b>	<b>Full Form</b>
PIA	Project Implementing Agencies
PSU	Public Sector Undertakings
RE	Revenue Expenditure
RR	Revenue Receipts
RoCE	Return on Capital Employed
RoE	Return on Equity
RoI	Return on Income
SCAF	State Compensatory Afforestation Fund
S&W	Salaries and Wages
SFC	State Finance Commission
SPSE	State Public Sector Enterprise
SSE	Social Sector Expenditure
TE	Total Expenditure
UC	Utilisation Certificates
VLC	Voucher Level Computerisation