## **LIST OF ABBREVIATIONS USED**

A&E Accounts & Entitlement  AC Abstract Contingent  ADDA Asansol Durgapur Development Authority  ADR Alternate Dispute Resolution  ATF Aviation Turbine Fuel  ATMA Agricultural Technology Management Agency  BE Budget Estimates  BPL Below Poverty Line  CE Capital Expenditure  CGA Controller General of Accounts  CHCLSC Calcutta High Court Legal Services Committee  CO Controlling Officer  CPSMS Central Plan Scheme Monitoring System  DC Detailed Contingent  DCO Departmental Controlling Officer  DCRF Debt Consolidation and Relief Facility  DDO Drawing and Disbursing Officer  DDR Deta, Deposit and Remittance  DE Development Expenditure  DLSA District Legal Services Authority  DM District Magistrate  DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  Scheme  MP Mahakuma Parishad	Abbreviations	Full form
AC Abstract Contingent ADDA Asansol Durgapur Development Authority ADR Alternate Dispute Resolution ATF Aviation Turbine Fuel ATMA Agricultural Technology Management Agency BE Budget Estimates BPL Below Poverty Line CE Capital Expenditure CGA Controller General of Accounts CHCLSC Calcutta High Court Legal Services Committee CO Controlling Officer CPSMS Central Plan Scheme Monitoring System DC Detailed Contingent DCO Departmental Controlling Officer DCRF Debt Consolidation and Relief Facility DDO Drawing and Disbursing Officer DDR Debt, Deposit and Remittance DE Development Expenditure DLSA District Legal Services Authority DM District Magistrate DPC Duties, Powers and Conditions of Service ELA Examiner of Local Accounts FC Finance Commission FPSS Fiscal Policy Strategy Statement Gol Government of India GoWB Government of West Bengal GP Gram Panchayat GSDP Gross State Domestic Product HDA Haldia Development Authority ICDS Integrated Child Development Services ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize Manatma Gandhi National Rural Employment Guarantee Scheme		
ADDA Asansol Durgapur Development Authority  ADR Alternate Dispute Resolution  ATF Aviation Turbine Fuel  ATMA Agricultural Technology Management Agency  BE Budget Estimates  BPL Below Poverty Line  CE Capital Expenditure  CGA Controller General of Accounts  CHCLSC Calcutta High Court Legal Services Committee  CO Controlling Officer  CPSMS Central Plan Scheme Monitoring System  DC Detailed Contingent  DCO Departmental Controlling Officer  DCRF Debt Consolidation and Relief Facility  DDO Drawing and Disbursing Officer  DDR Debt, Deposit and Remittance  DE Development Expenditure  DLSA District Legal Services Authority  DM District Magistrate  DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  Mahatma Gandhi National Rural Employment Guarantee  Scheme		
ADR Alternate Dispute Resolution ATF Aviation Turbine Fuel ATMA Agricultural Technology Management Agency BE Budget Estimates BPL Below Poverty Line CE Capital Expenditure CGA Controller General of Accounts CHCLSC Calcutta High Court Legal Services Committee CO Controlling Officer CPSMS Central Plan Scheme Monitoring System DC Detailed Contingent DCO Departmental Controlling Officer DCRF Debt Consolidation and Relief Facility DDO Drawing and Disbursing Officer DDR Debt, Deposit and Remittance DE Development Expenditure DLSA District Legal Services Authority DM District Magistrate DPC Duties, Powers and Conditions of Service ELA Examiner of Local Accounts FC Finance Commission FPSS Fiscal Policy Strategy Statement Gol Government of India GoWB Government of West Bengal GP Gram Panchayat GSDP Gross State Domestic Product HDA Haldia Development Authority ICDS Integrated Scheme on Oilseeds, Pulses and Maize MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme		
ATF Aviation Turbine Fuel ATMA Agricultural Technology Management Agency BE Budget Estimates BPL Below Poverty Line CE Capital Expenditure CGA Controller General of Accounts CHCLSC Calcutta High Court Legal Services Committee CO Controlling Officer CPSMS Central Plan Scheme Monitoring System DC Detailed Contingent DCO Departmental Controlling Officer DCRF Debt Consolidation and Relief Facility DDO Drawing and Disbursing Officer DDR Debt, Deposit and Remittance DE Development Expenditure DLSA District Legal Services Authority DM District Magistrate DPC Duties, Powers and Conditions of Service ELA Examiner of Local Accounts FC Finance Commission FPSS Fiscal Policy Strategy Statement Gol Government of India GoWB Government of West Bengal GP Gram Panchayat GSDP Gross State Domestic Product HDA Haldia Development Services ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme		
ATMA Agricultural Technology Management Agency BE Budget Estimates BPL Below Poverty Line CE Capital Expenditure CGA Controller General of Accounts CHCLSC Calcutta High Court Legal Services Committee CO Controlling Officer CPSMS Central Plan Scheme Monitoring System DC Detailed Contingent DCO Departmental Controlling Officer DCRF Debt Consolidation and Relief Facility DDO Drawing and Disbursing Officer DDR Debt, Deposit and Remittance DE Development Expenditure DLSA District Legal Services Authority DM District Magistrate DPC Duties, Powers and Conditions of Service ELA Examiner of Local Accounts FC Finance Commission FPSS Fiscal Policy Strategy Statement Gol Government of India GoWB Government of West Bengal GP Gram Panchayat GSDP Gross State Domestic Product HDA Haldia Development Authority ICDS Integrated Scheme on Oilseeds, Pulses and Maize MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme		
BE Budget Estimates BPL Below Poverty Line CE Capital Expenditure CGA Controller General of Accounts CHCLSC Calcutta High Court Legal Services Committee CO Controlling Officer CPSMS Central Plan Scheme Monitoring System DC Detailed Contingent DCO Departmental Controlling Officer DCRF Debt Consolidation and Relief Facility DDO Drawing and Disbursing Officer DDR Debt, Deposit and Remittance DE Development Expenditure DLSA District Legal Services Authority DM District Magistrate DPC Duties, Powers and Conditions of Service ELA Examiner of Local Accounts FC Finance Commission FPSS Fiscal Policy Strategy Statement Gol Government of India GoWB Government of West Bengal GP Gram Panchayat GSDP Gross State Domestic Product HDA Haldia Development Authority ICDS Integrated Child Development Services Scheme MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme		
BPL Below Poverty Line CE Capital Expenditure CGA Controller General of Accounts CHCLSC Calcutta High Court Legal Services Committee CO Controlling Officer CPSMS Central Plan Scheme Monitoring System DC Detailed Contingent DCO Departmental Controlling Officer DCRF Debt Consolidation and Relief Facility DDO Drawing and Disbursing Officer DDR Debt, Deposit and Remittance DE Development Expenditure DLSA District Legal Services Authority DM District Magistrate DPC Duties, Powers and Conditions of Service ELA Examiner of Local Accounts FC Finance Commission FPSS Fiscal Policy Strategy Statement Gol Government of India GoWB Government of West Bengal GP Gram Panchayat GSDP Gross State Domestic Product HDA Haldia Development Authority ICDS Integrated Scheme on Oilseeds, Pulses and Maize MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme		
CE Capital Expenditure  CGA Controller General of Accounts  CHCLSC Calcutta High Court Legal Services Committee  CO Controlling Officer  CPSMS Central Plan Scheme Monitoring System  DC Detailed Contingent  DCO Departmental Controlling Officer  DCRF Debt Consolidation and Relief Facility  DDO Drawing and Disbursing Officer  DDR Debt, Deposit and Remittance  DE Development Expenditure  DLSA District Legal Services Authority  DM District Magistrate  DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee  Scheme		
CGA Controller General of Accounts  CHCLSC Calcutta High Court Legal Services Committee  CO Controlling Officer  CPSMS Central Plan Scheme Monitoring System  DC Detailed Contingent  DCO Departmental Controlling Officer  DCRF Debt Consolidation and Relief Facility  DDO Drawing and Disbursing Officer  DDR Debt, Deposit and Remittance  DE Development Expenditure  DLSA District Legal Services Authority  DM District Magistrate  DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme		-
CHCLSC Calcutta High Court Legal Services Committee  CO Controlling Officer  CPSMS Central Plan Scheme Monitoring System  DC Detailed Contingent  DCO Departmental Controlling Officer  DCRF Debt Consolidation and Relief Facility  DDO Drawing and Disbursing Officer  DDR Debt, Deposit and Remittance  DE Development Expenditure  DLSA District Legal Services Authority  DM District Magistrate  DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme		
CO Controlling Officer  CPSMS Central Plan Scheme Monitoring System  DC Detailed Contingent  DCO Departmental Controlling Officer  DCRF Debt Consolidation and Relief Facility  DDO Drawing and Disbursing Officer  DDR Debt, Deposit and Remittance  DE Development Expenditure  DLSA District Legal Services Authority  DM District Magistrate  DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  Mahatma Gandhi National Rural Employment Guarantee  Scheme		Controller General of Accounts
CPSMS Central Plan Scheme Monitoring System  DC Detailed Contingent  DCO Departmental Controlling Officer  DCRF Debt Consolidation and Relief Facility  DDO Drawing and Disbursing Officer  DDR Debt, Deposit and Remittance  DE Development Expenditure  DLSA District Legal Services Authority  DM District Magistrate  DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Material Scheme  Mahatma Gandhi National Rural Employment Guarantee Scheme	CHCLSC	Calcutta High Court Legal Services Committee
DC Detailed Contingent DCO Departmental Controlling Officer DCRF Debt Consolidation and Relief Facility DDO Drawing and Disbursing Officer DDR Debt, Deposit and Remittance DE Development Expenditure DLSA District Legal Services Authority DM District Magistrate DPC Duties, Powers and Conditions of Service ELA Examiner of Local Accounts FC Finance Commission FPSS Fiscal Policy Strategy Statement Gol Government of India GoWB Government of West Bengal GP Gram Panchayat GSDP Gross State Domestic Product HDA Haldia Development Authority ICDS Integrated Child Development Services ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize MGNREGS Mathatma Gandhi National Rural Employment Guarantee Scheme	СО	Controlling Officer
DCO Departmental Controlling Officer  DCRF Debt Consolidation and Relief Facility  DDO Drawing and Disbursing Officer  DDR Debt, Deposit and Remittance  DE Development Expenditure  DLSA District Legal Services Authority  DM District Magistrate  DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme	CPSMS	Central Plan Scheme Monitoring System
DCRF Debt Consolidation and Relief Facility DDO Drawing and Disbursing Officer  DDR Debt, Deposit and Remittance DE Development Expenditure  DLSA District Legal Services Authority DM District Magistrate  DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme	DC	Detailed Contingent
DDO Drawing and Disbursing Officer  DDR Debt, Deposit and Remittance  DE Development Expenditure  DLSA District Legal Services Authority  DM District Magistrate  DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme	DCO	Departmental Controlling Officer
DDR Debt, Deposit and Remittance  DE Development Expenditure  DLSA District Legal Services Authority  DM District Magistrate  DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee  Scheme	DCRF	Debt Consolidation and Relief Facility
DE Development Expenditure  DLSA District Legal Services Authority  DM District Magistrate  DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee  Scheme	DDO	Drawing and Disbursing Officer
DLSA District Legal Services Authority  DM District Magistrate  DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee  Scheme	DDR	Debt, Deposit and Remittance
DM District Magistrate  DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee  Scheme	DE	Development Expenditure
DPC Duties, Powers and Conditions of Service  ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee  Scheme	DLSA	District Legal Services Authority
ELA Examiner of Local Accounts  FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee  Scheme	DM	District Magistrate
FC Finance Commission  FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee  Scheme	DPC	Duties, Powers and Conditions of Service
FPSS Fiscal Policy Strategy Statement  Gol Government of India  GoWB Government of West Bengal  GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee  Scheme	ELA	Examiner of Local Accounts
GoI Government of India GoWB Government of West Bengal GP Gram Panchayat GSDP Gross State Domestic Product HDA Haldia Development Authority ICDS Integrated Child Development Services ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme	FC	Finance Commission
GoWB Government of West Bengal GP Gram Panchayat GSDP Gross State Domestic Product HDA Haldia Development Authority ICDS Integrated Child Development Services ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme	FPSS	Fiscal Policy Strategy Statement
GP Gram Panchayat  GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme	GoI	Government of India
GSDP Gross State Domestic Product  HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme	GoWB	Government of West Bengal
HDA Haldia Development Authority  ICDS Integrated Child Development Services  ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme	GP	Gram Panchayat
ICDS Integrated Child Development Services ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme	GSDP	Gross State Domestic Product
ICDS Integrated Child Development Services ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme	HDA	Haldia Development Authority
ISOPOM Integrated Scheme on Oilseeds, Pulses and Maize  MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme	ICDS	
MGNREGS Mahatma Gandhi National Rural Employment Guarantee Scheme	ISOPOM	Integrated Scheme on Oilseeds, Pulses and Maize
MP Mahakuma Parishad		
	MP	Mahakuma Parishad

Abbreviations	Full form
MTFPS	Medium-Term Fiscal Policy Statement
NFSM	National Food Security Mission
NREGA	National Rural Employment Guarantee Act
NRHM	National Rural Health Mission
PAC	Public Accounts Committee
PAO	Pay and Accounts Officer
PD	Personal Deposit
PLA	Personal Ledger Account
PMGSY	Pradhan Mantri Gram Sadak Yojana
PRI	Panchayati Raj Institution
PS	Panchayat Samiti
RBI	Reserve Bank of India
SAR	Separate Audit Report
SDRF	State Disaster Response Fund
SEGF	State Employment Guarantee Fund
SLAC	State Level Audit Committee
SLSA	State Legal Services Authority
SSA	Sarva Shiksha Abhiyan
SSE	Social Sector Expenditure
UC	Utilisation Certificate
UD	Urban Development
UID	Unique Identification
ULB	Urban Local Body
WBFRBM	West Bengal Fiscal Responsibility and Budget Management
WBLA	West Bengal Legislative Assembly
WBSEDCL	West Bengal State Electricity Distribution Company Limited
WBTR	West Bengal Treasury Rules
WBVAT	West Bengal Value Added Tax
ZP	Zilla Parishad