

List of Abbreviations Used

Abbreviations	Full Form
A&E	Accounts & Entitlement
AB	Autonomous Body
AC	Abstract Contingent
AE	Aggregate Expenditure
AIS	All India Service
AMRUT	Atal Mission for Rejuvenation and Urban Transformation
APL	Above Poverty Line
BCR	Balance from Current Revenue
BE	Budget Estimate
BEUP	Bidhayak Elaka Unnayan Prakalpa
BPL	Below Poverty Line
BRADA	Bhangore Rajarhat Area Development Authority
CAG	Comptroller and Auditor General
CAGR	Compound Annual Growth Rate
CCO	Chief Controlling Officer
CE	Capital Expenditure
CGA	Controller General of Accounts
CGST	Central Goods and Services Tax
CO	Capital Outlay
COPPY	Corresponding Period of the Previous Year
CRS	Commissioners for Rabindra Setu
CSS	Centrally Sponsored Scheme
DC	Detailed Contingent
DDO	Drawing and Disbursing Officer
DDR	Debt, Deposit and Remittances
DGHC	Darjeeling Gorkha Hill Council
DLSA	District Legal Services Authority
DM	District Magistrate
DPC	Duties, Powers and Conditions
DPL	Durgapur Projects Limited
DSA	Debt Sustainability Analysis
EKWMA	East Kolkata Wetland Management Authority

Abbreviations	Full Form
FC	Finance Commission
FD	Fiscal Deficit
FPSS	Fiscal Policy Strategy Statement
FRBM	Fiscal Responsibility and Budget Management
FY	Financial Year
GCGSCL	Greater Calcutta Gas Supply Corporation Limited
GCS	General Category State
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 Tax
GSTN	Goods and Services Tax Network
GTA	Gorkhaland Territorial Administration
HDR	Human Development Report
HIDCO	Housing Infrastructure Development Corporation Ltd
IAS	Indian Administrative Service
IFMS	Integrated Financial Management System
IGST	Integrated Goods and Services Tax
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
MPLAD	Member of Parliament Local Area Development
MTFP	Medium Term Fiscal Policy
MTFPS	Medium Term Fiscal Policy Statement
NBMC	North Bengal Medical College
NDRF	National Disaster Response Fund

Abbreviations	Full Form
NEM	National Education Mission
NHM	National Health Mission
NPS	National Pension System
NRHM	National Rural Health Mission
NSAP	National Social Assistance Programme
NSDL	National Securities Depositories Limited
NSSF	National Small Savings Fund
NTA	Notes to Accounts
OD	Overdraft
OTR	Own Tax Revenue
PAC	Public Accounts Committee
PAO	Pay and Accounts Office
PD	Personal Deposit / Primary Deficit
PDA	Personal Deposit Account
PE	Provisional Estimate
PF	Provident Fund
PL	Personal Ledger
PMGSY	Pradhan Mantri Gram Sadak Yojana
PMSSY	Pradhan Mantri Swasthya Suraksha Yojana
PSU	Public Sector Undertaking
PWD	Public Works Department
PY	Previous Year
RBI	Reserve Bank of India
RD	Revenue Deficit
RE	Revised Estimate/ Revenue Expenditure
RR	Revenue Receipts
SAR	Separate Audit Report
SDRF	State Disaster Response Fund
SFAR	State Finances Audit Report
SGST	State Goods and Services Tax
SS	Social Service
SUDA	State Urban Development Agency

Abbreviations	Full Form
SWMA	Special Ways and Means Advance
TE	Total Expenditure
TPDS	Targeted Public Distribution System
UC	Utilisation Certificate
ULB	Urban Local Body
UNDP	United Nations Development Programme
VAT	Value Added Tax
VLC	Voucher Level Computerisation
WBBB	West Bengal Biodiversity Board
WBBM	West Bengal Budget Manual
WBCETF	West Bengal Compensatory Entry Tax Fund
WBCGA	West Bengal Ceiling on Government Guarantee Act
WBFR	West Bengal Financial Rule
WBFRBM	West Bengal Fiscal Responsibility and Budget Management
WBHDCL	West Bengal Highway Development Corporation Limited
WBIDCL	West Bengal Industrial Development Corporation Limited
WBKVIB	West Bengal Khadi & Village Industries Board
WBPDCCL	West Bengal Power Development Corporation Limited
WBREPF	West Bengal Rural Employment and Production Fund
WBSEDCL	West Bengal State Electricity Distribution Company Limited
WBTR	West Bengal Treasury Rule
WBUAFS	West Bengal University of Animal and Fishery Sciences
WBVC	West Bengal Veterinary Council
WMA	Ways and Means Advance