

Acronyms	Abbreviations	Notes
DSL	Debt Service Liabilities	The Government of Bangladesh provides fund, in the form of loan, through ADP either from its own resources or from Project Aid received from Development Partners or from a combination of both to various Autonomous Bodies/ Semi-Autonomous Bodies/ Sector Corporations to finance their development and non-development projects through signing Loan Agreement. It is returnable with or without interest according to said agreement is called Debt Service Liabilities (DSL).
DCA	Development Credit Agreement	In case of Foreign Loans Negotiated Credit Agreement between Bangladesh Government and Development Partners is called Development Credit Agreement. It contains terms and conditions of the loan and repayment schedule. Sometimes a few re-lending terms and conditions are mentioned in DCA that should be included in the SLA.
SLA	Subsidiary Loan Agreement	Agreement between Government and Borrowing Organization in case of Foreign Loans is known as Subsidiary Loan Agreement. It contains the re-lending terms (rate of interest, repayment period, grace period etc.) and conditions of the loan and the repayment schedule.
LA	Loan Agreement	Agreement between Bangladesh Government and Borrowing Organization in case of local currency loan is known as Loan Agreement. It contains the lending terms and conditions of the loan and the repayment schedule.
GO	Government Order	Government Order regarding fund release to the borrowing organization by the Line Ministry/ Finance Division against credit line/ project.
RS	Repayment Schedule	It is a schedule of loan repayment It contains exact dates of installment of principal amount payable with interest accruing thereon or without interest, total number of installment, the rate of interest, the amount of principal and interest payable in each installment etc. In case of foreign loan Bangladesh Government repay the loan with or without interest to the concern Development Partners according to the repayment schedule. In case of local currency loan the borrowing organization repay the same to the Government according to the schedule.
AS	Amortization Schedule	Same as Repayment Schedule