

## List of Abbreviations

AD	- Aggregate Disbursements	CRR	- Cash Reserve Ratio
AFS	- Annual Financial Statement	CRF	- Calamity Relief Fund
AIIMS	- All India Institute of Medical Science	CSF	- Consolidated Sinking Fund
AR	- Aggregate Receipts	CSO	- Central Statistical Organisation
ATBs	- Auction Treasury Bills	CPC	- Centralised Processing Centre/ Central Sixth Pay Commission
Avg.	- Average	CSS	- Centrally Sponsored Schemes
BE	- Budget Estimates	CST	- Central Sales Tax
BIFR	- Bureau for Industrial Finance and Restructuring	CT	- Current Transfers
BOT	- Build Operate Transfer	DA	- Dearness Allowance
BPL	- Below Poverty Line	DCO	- Developmental Capital Outlay
BRIMSTOWA	- Brihan Mumbai Storm Water Drainage Project	DCRF	- Debt Consolidation and Relief Facility
CAG	- Comptroller and Auditor General of India	DEAP	- Department of Economic Analysis and Policy
CARG	- Compound Annual Rate of Growth	DGBA	- Department of Government and Bank Accounts
CCIL	- Clearing Corporation of India Limited	Dev. Exp.	- Developmental Expenditure
CE	- Capital Expenditure	DoE	- Department of Economics
CGA	- Controller General of Accounts	DRE	- Development Revenue Expenditure
CHCs	- Community Health Centers	DSLFF	- Division of State and Local Finances
CENVAT	- Central Value Added Tax	DSS	- Debt Swap Scheme
CLU	- Change of Land Use	DT	- Direct Taxes
CO	- Capital Outlay	EAPs	- Externally Aided Projects
Comm. Exp.	- Committed Expenditure	EDC	- External Development Charges
CPA	- Central Plan Assistance	EEC	- European Economic Community
CPC	- Central Pay Commission	ED	- Education
CPS	- Central Plan Schemes	EFC	- Eleventh Finance Commission
CPSUs	- Central Public Sector Undertakings	EME	- Emerging Market Economies
CR	- Capital Receipts	ES	- Economic Services

F&WL	- Forestry and Wild Life	IMF	- International Monetary Fund
FIs	- Financial Institutions	IP	- Interest Payments
FRBM	- Fiscal Responsibility and Budget Management	IR	- Interest Receipts
FRL	- Fiscal Responsibility Legislation	IT	- Information Technology
GDP	- Gross Domestic Product	ITBs	- Intermediate Treasury Bills
GFD	- Gross Fiscal Deficit	JBIC	- Japan Bank for International Co-operation
GFD Exp.	- Gross Fiscal Deficit Expenditure	JNNURM	- Jawaharlal Nehru National Urban Renewal Mission
GFS	- Government Finance Statistics	JWG	- Joint Working Group
GIA	- Grants-in-Aid	LFC	- Loans from Centre
GIC	- General Insurance Corporation of India	LIC	- Life Insurance Corporation of India
GIS	- Geographic Information System	LBs	- Local Bodies
Gol	- Government of India	LR	- Land Revenue
GLFC	- Gross Loans from Centre	ML	- Market Loan
GRF	- Guarantee Redemption Fund	MoF	- Ministry of Finance
GS	- General Services	MoU	- Memorandum of Understanding
GSDP	- Gross State Domestic Product	MSMEs	- Micro, Small and Medium Enterprises
GST	- Goods and Services Tax	MTFP	- Medium Term Fiscal Plan
HE	- Housing Expenditure	NABARD	- National Bank for Agriculture and Rural Development
HSN	- Harmonised System of Nomenclature	NAIS	- National Agriculture Insurance Scheme
IAY	- Indira Awaas Yojana	NCDC	- National Co-operative Development Corporation
ICDS	- Integrated Child Development Services	NAPCC	- National Action Plan on Climate Change
ICUs	- Intensive Care Units	NCT Delhi	- National Capital Territory of Delhi
IDMD	- Internal Debt Management Department	NDRE	- Non-Development Revenue Expenditure
IDT	- Indirect Taxes	NDS-OM	- Negotiated Dealing System - Order Matching Segment
IIFCL	- India Infrastructure Finance Company Limited	NGOs	- Non-Governmental Organisations
IIMs	- Indian Institute of Managements	NHB	- National Housing Bank
IISER	- Indian Institute of Science Education and Research		
IIT	- Indian Institute of Technology		

NIRE	- Non-Interest Revenue Expenditure	RE	- Revised Estimates
Non-Dev.Exp.-	Non-Developmental Expenditure	REC	- Rural Electrification Corporation
NPS	- New Pension Scheme	Rev. Exp.	- Revenue Expenditure
NSSF	- National Small Savings Fund	RGGVY	- Rajiv Gandhi Grameen Vidyutikaran Yojana
OBCs	- Other Backward Classes	RIDF	- Rural Infrastructure Development Fund
OD	- Overdraft	RKVY	- Rashtriya Krishi Vikas Yojana
OECF	- Overseas Economic Cooperation Fund	RLA	- Recovery of Loans and Advances
ONTR	- Own Non-Tax Revenue	RR	- Revenue Receipts
OR	- Own Revenue	RSBY	- Rashtriya Swasthya Bima Yojna
OTR	- Own Tax Revenue	SBI	- State Bank of India
PC	- Planning Commission	SCs	- Scheduled Castes
PCCO	- Per Capita Capital Outlay	SCT	- Share in Central Taxes
PD	- Primary Deficit	SDLs	- State Development Loans
PDS	- Public Distribution System	SEBs	- State Electricity Boards
PERC	- Public Expenditure Review Committee	SEZs	- Special Economic Zones
PF	- Provident Fund	SFCs	- State Finance Commissions
PFM	- Public Finance Management	SGE	- State Government Expenditure
PHCs	- Primary Health Centers	SGSY	- Swarna Jayanti Gram Swarozgar Yojna
PMGSY	- Pradhan Mantri Gram Sadak Yojana	SHGs	- Self-Help Groups
PMAGY	- Pradhan Mantri Adarsh Gram Yojana	SIDBI	- Small Industries Development Bank of India
PN	- Pension	SPC	- State's own Pay Commission
PPP	- Public Private Partnership	SPF	- State Provident Fund
PRB	- Primary Revenue Balance	SPVs	- Special Purpose Vehicles
PRIs	- Panchayati Raj Institutions	SRF	- Stamps and Registration Fees
PRS	- Primary Revenue Surplus	SS	- Social Services
PSUs	- Public Sector Undertakings	SSA	- Sarva Shiksha Abhiyan
RAJSWAN	- Rajasthan State-wide Area Network	SSE	- Social Sector Expenditure
RAY	- Rajiv Awas Yojana	SST	- State Sales Tax
RBI	- Reserve Bank of India	ST	- Scheduled Tribe
RCDP	- River Course Development Project	SUCCESS	- Scheme for Universal Access and Quality at Secondary Stage
RD	- Revenue Deficit/Rural Development		

TBs	- Treasury Bills	UNFCCC	- United Nations Framework Convention on Climate Change
TCS	- Taxes on Commodities and Services		
TE	- Total Expenditure	UPSC	- Union Public Service Commission
ThFC	- Thirteenth Finance Commission	USA	- United States of America
TwFC	- Twelfth Finance Commission	USAID	- United States Agency for International Development
TI	- Taxes on Income		
TP	- Taxes on Property and Capital Transactions	UTs	- Union Territories
TPT&E	- Taxes on Professions, Trade, Callings and Employment	VAT	- Value Added Tax
TR	- Tax Revenue	VGF	- Viability Gap Funding
TV	- Taxes on Vehicles	WCV	- Weighted Coefficient of variation
		WMA	- Ways and Means Advances