List of Abbreviations

AOMB	- Additional Open Market Borrowing	DRE	- Development Revenue Expenditure
APMC	 Agricultural Produce Market Committee 	DTH	- Direct-to-Home
ATBs	- Auction Treasury Bills	FC	- Finance Commission
Avg.	- Average	FDI	- Foreign Direct Investment
ARR	- Average Revenue Realisation	FIIs	- Foreign Institutional Investors
ACS	- Average Cost of Supply	FRBM	- Fiscal Responsibility and Budget
BE	- Budget Estimates		Management
BPL	- Below Poverty Line	FRF	- Fiscal Reform Facility
CAG	- Comptroller and Auditor General of India	FRLs	- Fiscal Responsibility Legislations
		FRP	- Financial Restructuring Plan
CE	- Committed Expenditure	GBS	- Gross Budgetary Support
CE	- Capital Expenditure	GDP	- Gross Domestic Product
CR	- Capital Receipts	GFD	- Gross Fiscal Deficit
CO	- Capital Outlay	GNP	- Gross National Product
CPSMS	 Central Plan Scheme Monitoring System 	GOI	- Government of India
CSF	- Consolidated Sinking Fund	GR	- Grants-in-aid
CSO	- Central Statistics Office	GRF	- Guarantee Redemption Fund
CSS		GSDP	- Gross State Domestic Product
	Centrally Sponsored SchemesCurrent Transfers	GST	- Goods and Services Tax
CT DE/DE//		GSTN	- Goods and Services Tax Network
DE/DEV	- Development Expenditure	HDI	- Human Development Index
DFPM	- District Food Processing Mission	IDMD	- Internal Debt Management
DvP	- Delivery versus Payments		Department
DSS	- Debt Swap Scheme	IMF	- International Monetary Fund
DCRF	 Debt Consolidation and Relief Facility 	IP	- Interest Payments
DEPR	- Department of Economic and Policy Research	IP-RR	- Interest Payments-Revenue Receipts
DGBA	- Department of Government and Bank Accounts	IT	- Information Technology
		ITBs	- Intermediate Treasury Bills
DFPM	- District Food Processing Mission	LPG	- Liquified Petroleum Gas

MBRT	- Multi-Brand Retail Trading	PRS	- Primary Revenue Surplus
MoF	- Ministry of Finance	PSUs	- Public Sector Undertakings
ML	- Market Loans	RGPSA	- Rajiv Gandhi Panchayat
MNSB	- Multilateral Net Settlement Batch		Sashaktikaran Abhiyan
MVT	- Motor Vehicle Tax	RAPDRP	- Restructured Accelerated Power
NCT	- National Capital Territory		Development and Reform Programme
NDRE	 Non-Development Revenue Expenditure 	RE	- Revised Estimates
NMFP	- National Mission on Food Processing	RE	- Revenue Expenditure
		RD	- Revenue Deficit
NPS	- New Pension Schemes	RR	- Revenue Receipts
NSC	- Non-Special Category	RRBs	- Regional Rural Bank
NSSF	- National Small Saving Fund	RTGS	- Real Time Gross Settlement
OBCs	- Other Backward Classes		System
ODs	- Overdrafts	SCs	- Scheduled Castes
OD	- Outstanding Debt	SC	- Special Category
OECD	 Organisation for Economic Co-operation and Development 	SCT	- Share in Central Taxes
OMCs	- Oil Marketing Companies	SDLs	- State Development Loans
ONGC	- Oil and Natural Gas Corporation	SEBs	- State Electricity Boards
ONTR	- Own Non-Tax Revenue	SGL	- Subsidiary General Ledger
OTR	- Own Tax Revenue	SDLs	- State Development Loans
PAN	- Permanent Account Number	SCGS	 Special Central Government Securities
PB	- Primary Balance	SFPM	- State Food Processing Mission
PCI	- Per Capita Income	SNGs	- Sub-National Governments
PD	- Primary Deficit	SPVs	- Special Purpose Vehicles
PDs	- Primary Dealers	SPUs	- State Power Utilities
PDS	- Public Distribution System	SPSUs	- State Public Sector Undertakings
PN	- Pension		
PPP	- Public Private Partnership	SSE	- Social Sector Expenditure
PRB	- Primary Revenue Balance	SSL	- Small Savings Loan
PPF	- Public Provident Fund	SST	- State Sales Tax

SRF	- Stamp and Registration Fees	TRR	- Total Revenue Receipt
ST	- Scheduled Tribe	TwFC	- Twelfth Finance Commission
STL	- Short-Term Liabilities	UTs	- Union Territories
TBs	- Treasury Bills	VAT	- Value Added Tax
TE	- Total Expenditure	WMA	- Ways and Means Advances
TFM	- Transitional Finance Mechanism	WP	- Working Paper