

## List of Abbreviations

AB-HWC	Ayushman Bharat - Health and Wellness Centres	DISCOMs	Distribution Companies
AB-PMJAY	Ayushman Bharat - Pradhan Mantri Jan Arogya Yojana	DSA	Debt Sustainability Analysis
ACS- ARR	Average Cost of Supply - Average Realisable Revenue	EC	Empowered Committee
ADM	Automatic Debit Mechanism	ESA	Electricity Supply Act 1948
APDP	Accelerated Power Development Programme	FBIL	Financial Benchmark of India Private Limited
APDRP	Accelerated Power Development and Reforms Programme	FC	Finance Commission
AT & C	Aggregate Technical and Commercial	FC-I	First Finance Commission
ATBs	Auction Treasury Bills	FC-IV	Fourth Finance Commission
BE	Budget Estimates	FC-VIII	Eighth Finance Commission
BPs	Basis Points	FC-X	Tenth Finance Commission
BRICS	Brazil Russia India China South Africa	FC-XI	Eleventh Finance Commission
CAG	Comptroller and Auditor General	FC-XII	Twelfth Finance Commission
CERC	Central Electricity Regulatory Commission	FC-XIII	Thirteenth Finance Commission
CFI	Consolidated Fund of India	FC-XIV	Fourteenth Finance Commission
CGA	Controller General Of Accounts	FGLS	Feasible Generalised Least Squares
CGST	Central Goods and Services Tax	FRLs	Fiscal Responsibility Legislations
CPI-IW	Consumer Price Index for Industrial Workers	FPIs	Foreign Portfolio Investors
CSF	Consolidated Sinking Fund	FRBM	Fiscal Responsibility and Budget Management
CSS	Centrally Sponsored Schemes	FRP	Financial Restructuring Plan
DDUGJY	Deen Dayal Upadhyaya Gram Jyoti Yojana	GDP	Gross Domestic Product
		GFC	Global Financial Crisis
		GFD	Gross Fiscal Deficit
		GFHIS	Government Funded Health Insurance Schemes

Gol	Government of India	MTF	Medium-Term Framework
GRF	Guarantee Redemption Fund	MTFP	Medium Term Fiscal Policy
GSDP	Gross State Domestic Product	MTM	Mark to Market
G-Sec	Government Securities	NABARD	National Bank for Agriculture and Rural Development
GSTAT	Goods and Services Tax Appellate Tribunal	NCDC	National Cooperative Development Corporation
GSTN	Goods and Services Tax Network	NCT	National Capital Territory
GTR	Gross Tax Revenue	NICR	Net Incurred Claims Ratio
HTM	Held to Maturity	NIPFP	National Institute of Public Finance and Policy
IGST	Integrated Goods and Services Tax	NSSF	National Small Savings Fund
IMF	International Monetary Fund	NTR	Non-Tax Revenues
IP	Interest Payment	OD	Overdraft
IPDS	Integrated Power Development Scheme	OECD	Organisation for Economic Co-operation and Development
IT	Information Technology	OMO	Open Market Operation
ITBs	Intermediate Treasury Bills	OOP	Out of Pocket
ITC	Input Tax Credit	OSEB	Orissa State Electricity Board
KALIA	Krushak Assistance for Livelihood and Income Augmentation	OTR	Own Tax Revenue
KwH	Kilowatt Hour	OTS	One Time Settlement
LAF	Liquidity Adjustment Facility	PA	Provisional Account
LIC	Life Insurance Corporation of India	PB	Primary Balance
MOU	Memorandum of Understanding	PD	Primary Deficit
MSME	Micro Small and Medium Enterprises	PF	Provident Fund
MSP	Minimum Support Price	PFC	Power Finance Corporation
		PM-KISAN	Pradhan Mantri Kisan Samman Nidhi
		PNT	Percentage of No Trading Days

R-APDRP	Restructured Accelerated Power Development and Reforms Programme	SERC	State Electricity Regulatory Commission
RBI	Reserve Bank of India	SGST	State Goods and Services Tax
RD	Revenue Deficit	SLR	Statutory Liquidity Ratio
RE	Revised Estimates	SPSEs	State Public Sector Enterprises
RGGVY	Rajiv Gandhi Grameen Vidyutikaran Yojana	TCS	Tax Collected at Source
RR	Revenue Receipt	TDS	Tax Deducted at Source
RSBY	Rashtriya Swasthya Bima Yojana	UDAY	Ujwal Discom Assurance Yojana
SBI	State Bank of India	UT	Union Territory
SDF	Special Drawing Facility	UTGST	Union Territories Goods and Services Tax
SDG	Sustainable Development Goals	VAT	Value Added Tax
SDL	State Development Loans	VRR	Voluntary Retention Route
SEBI	Securities and Exchange Board of India	WAY	Weighted Average Yield
SEBs	State Electricity Boards	WMA	Ways and Means Advances
		WTO	World Trade Organisation
		YTM	Yield to Maturity