

## List of Abbreviations

ATBs	- Auction Treasury Bills	DGBA	- Department of Government and Bank Accounts
Avg.	- Average	DRE	- Development Revenue Expenditure
BE	- Budget Estimates	FC	- Finance Commission
BPL	- Below Poverty Line	FII	- Foreign Institutional Investors
BOT	- Build, Operate and Transfer Type	FRBM	- Fiscal Responsibility and Budget Management
BOOT	- Build, Own, Operate and Transfer	FRLs	- Fiscal Responsibility Legislations
CAG	- Comptroller and Auditor General of India	GBS	- Gross Budgetary Support
CCIL	- Clearing Corporation of India Limited	GDP	- Gross Domestic Product
CD	- Compact Disc	GFD	- Gross Fiscal Deficit
CE	- Committed Expenditure	GOI	- Government of India
CO	- Capital Outlay	GR	- Grants-in-aid
CPSMS	- Central Plan Scheme Monitoring System	GRF	- Guarantee Redemption Fund
CSF	- Consolidated Sinking Fund	GFS	- Group of State Finance Secretaries
CSO	- Central Statistics Office	GSDP	- Gross State Domestic Product
CSS	- Centrally Sponsored Schemes	GST	- Goods and Services Tax
CT	- Current Transfer	GSTN	- GST Network
DE/DEV	- Development Expenditure	HLP	- High Level Panel
DVP	- Delivery versus Payments	IAS	- Integrated Accounting System
DSS	- Debt Swap Scheme	IDMD	- Internal Debt Management Department
DCRF	- Debt Consolidation and Relief Facility	IP	- Interest Payment
DEPR	- Department of Economic and Policy Research	IP-RR	- Interest Payments-Revenue Receipts

ITBs	- Intermediate Treasury Bills	PRB	- Primary Revenue Balance .
KVPs	- Kisan Vikas Patras	PPF	- Public Provident Fund
MIS	- Monthly Income Scheme	PRS	- Primary Revenue Surplus
ML	- Market Loans	PSUs	- Public Sector Undertakings
MNSB	- Multilateral Net Settlement Batch	RE	- Revised Estimates
NCT	- National Capital Territory	RD	- Revenue Deficit
NDRE	- Non-Development Revenue Expenditure	RoL	- Rest of Liabilities
NDS	- Negotiated Dealing System	RR	- Revenue Receipts
NFSB	- National Food Security Bill	RTGS	- Real Time Gross Settlement System
NIU	- National Information Utility	SSA	- Sarva Shiksha Abhiyan
NPS	- New Pension Schemes	SCs	- Scheduled Castes
NSC	- Non-Special Category	SC	- Special Category
NSC	- National Savings Certificate	SCT	- Share in Central Taxes
NSDL	- National Securities Depository Limited	SDLs	- State Development Loans
NSS	- National Settlement System	SEBs	- State Electricity Boards
NSSF	- National Small Saving Fund	SGL	- Subsidiary General Ledger
OD	- Overdraft	SCGS	- Special Central Government Securities
OMCs	- Oil Marketing Companies	SPVs	- Special Purpose Vehicles
ONTR	- Own Non-Tax Revenue	SPUs	- State Power Utilities
OTR	- Own Tax Revenue	SSA	- Sarva Shiksha Abhiyan
PD	- Primary Deficit	SSE	- Social Sector Expenditure
PDs	- Primary Dealers	ST	- Scheduled Tribe
PDS	- Public Distribution System	TE	- Total Expenditure
PMIDC	- Punjab Municipal Infrastructure Development Company	ThFC	- Thirteenth Finance Commission
PN	- Pension	TwFC	- Twelfth Finance Commission
POSA	- Post Office Savings Account	UTs	- Union Territories
PPP	- Public Private Partnership	VAT	- Value Added Tax
		WMA	- Ways and Means Advances