

List of Abbreviations

ACS	- Average Cost of Supply	FC-XIII	- Thirteenth Finance Commission
ARR	- Average Revenue Realized	FC-XIV	- Fourteenth Finance Commission
AT&C	- Aggregate Technical and Commercial	FIs	- Financial Institutions
ATB	- Auction Treasury Bills	FRBM	- Fiscal Responsibility and Budget Management
Avg	- Average	FRF	- Fiscal Reform Facility
B2B	- Business to Business	FRL	- Fiscal Responsibility Legislation
B2C	- Business to Consumer	FRP	- Financial Restructuring Plan
BE	- Budget Estimates	GDP	- Gross Domestic Product
C2B	- Consumer to Business	GFD	- Gross Fiscal Deficit
C2C	- Consumer to Consumer	GRF	- Guarantee Redemption Fund
CO	- Capital Outlay	GSDP	- Gross State Domestic Product
CSF	- Consolidated Sinking Fund	GST	- Goods and Services Tax
CSO	- Central Statistical Office	IP	- Interest Payment
CSS	- Centrally Sponsored Schemes	ITB	- Intermediate Treasury Bills
CST	- Central Sales Taxes	LPM	- Logistic probability Model
CT	- Current Transfers	MGNREGS	- Mahatma Gandhi National Rural Employment Guarantee Scheme
DCRF	- Debt Consolidation and Relief Facility	MFA	- Market Fairness Act
DEV	- Development Expenditure	MOSS	- Mini One-Stop-Shop
Discoms	- distribution companies	MPP	- Mega Power Policy
DRDA	- District Rural Development Agencies	NHRM	- National Rural Health Mission
DRE	- Development Revenue Expenditure	NSC	- Non-Special Category
ERC	- Electricity Regulatory Commission	NSSF	- National Small Savings Fund
FC	- Finance Commission	ODs	- Overdrafts
FC-XII	- Twelfth Finance Commission	OECD	- Organisation for Economic Co-operation and Development
		ONTR	- Own Non-Tax Revenue

OTR	- Own Tax Revenue	SDLs	- State Development Loans
PD	- Primary Deficit	SERC	- State Electricity Regulation Commission
PE	- Primary Expenditure	SPUs	- State Power Utilities
PRD	- Primary Revenue Deficit	SSA	- Sarva Siksha Abhiyan
PST	- Provisional Sales Tax	SSE	- Social Sector Expenditure
PSUs	- Public Sector Undertakings	SSUTA	- Streamlined Sales and Use Tax Agreement
RD	- Revenue Deficit	STL	- Short-Term Liabilities
RE	- Revised Estimates	TE	- Total Expenditure
RMSE	- Root Mean Square Error	VAT	- Value Added Tax
RR	- Revenue Receipts	WMA	- Ways and Means Advances
SC	- Special Category		