

## List of Abbreviations

ACS	Average Cost of Supply	FIs	Financial Institutions
APDRP	Accelerated Power Development and Reforms Programme	FPIs	Foreign Portfolio Investments
ARR	Average Revenue Realised	FRBM	Fiscal Responsibility and Budget Management
AT&C	Aggregate Technical and Commercial	FRL	Fiscal Responsibility Legislation
ATB	Auction Treasury Bills	FRP	Financial Restructuring Plan
BE	Budget Estimates	GCC	Gulf Cooperation Council
BPL	Below Poverty Line	GDP	Gross Domestic Product
CGST	Central Goods and Services Tax	GFD	Gross Fiscal Deficit
CPC V	Fifth Central Pay Commission	GSDP	Gross State Domestic Product
CPC VI	Sixth Central Pay Commission	GST	Goods and Services Tax
CPC VII	Seventh Central Pay Commission	GSTN	Goods and Services Tax Network
CPSUs	Central Public Sector Undertakings	HDI	Human Development Index
CSS	Centrally Sponsored Schemes	ICRA	Investment Information and Credit Rating Agency
DCRF	Debt Consolidation and Relief Facility	IGST	Integrated Goods and Services Tax
DDUGJY	Deendayal Upadhyaya Gram Jyoti Yojana	IPDS	Integrated Power Development Scheme
DEA	Data Envelopment Analysis	IP-RR	Interest Payments to Revenue Receipts
Discoms	Distribution Companies	ITB	Intermediate Treasury Bills
DSS	Debt Swap Scheme	LBs	Local Bodies
EC	Empowered Committee	LIC	Life Insurance Corporation of India
ESOP	Employee Stock Ownership Plan	NABARD	National Bank for Agriculture and Rural Development
FC XII	Twelfth Finance Commission	NCDC	National Cooperative Development Corporation
FC XIII	Thirteenth Finance Commission	NITI Ayog	National Institution for Transforming India
FC XIV	Fourteenth Finance Commission		
FDH	Free Disposable Hull		

NPA	Non Performing Asset	RNR	Revenue Neutral Rate
NSC	Non-Special Category states	RPO	Renewable Purchase Obligation
NSSF	National Small Savings Fund	SC	Special Category states
NTPC	National Thermal Power Corporation	SDLs	State Development Loans
OD	Overdraft	SEBs	State Electricity Boards
OROP	One Rank One Pension	SFA	Stochastic Frontier Analysis
PD	Primary Deficit	SFC	State Finance Commission
PPAs	Power Purchase Agreements	SGST	State Goods and Services Tax
PRD	Primary Revenue Deficit	SLPEs	State Level Public Enterprises
PRIs	Panchayati Raj Institutions	SSE	Social Sector Expenditure
PSDF	Power Sector Development Fund	UDAY	Ujwal Discoms Assurance Yojana
RD	Revenue Deficit	ULBs	Urban Local Bodies
RE	Revised Estimates	UTs	Union Territories
RIAB	Restructuring and Internal Audit Board	VAT	Value Added Tax
		WMA	Ways and Means Advances