

List of Abbreviations

AAY	- Antyodaya Anna Yojna	FC-XIII	- Thirteenth Finance Commission
ACA	- Additional Central Assistance	FRBM	- Fiscal Responsibility and Budget Management
AE	- Aggregate Expenditure	FRLs	- Fiscal Responsibility Legislations
APL	- Above Poverty Line	FRP	- Financial Restructuring Plan
ATBs	- Auction Treasury Bills	GBS	- Gross Budgetary Support
Avg.	- Average	GDP	- Gross Domestic Product
BE	- Budget Estimates	GFD	- Gross Fiscal Deficit
BPL	- Below Poverty Line	Gol	- Government of India
CAG	- Comptroller and Auditor General of India	GRF	- Guarantee Redemption Fund
CE	- Committed Expenditure	GSDP	- Gross State Domestic Product
CIP	- Central Issue Price	GST	- Goods and Services Tax
CGST	- Central Goods And Services Tax	GSTN	- Goods and Services Tax Network
CR	- Capital Receipts	HDI	- Human Development Index
CO	- Capital Outlay	HDR	- Human Development Report
CPSU	- Central Public Sector Undertaking	IGST	- Integrated Goods And Services Tax
CSF	- Consolidated Sinking Fund	IIFCL	- India Infrastructure Finance Company Limited
CSS	- Centrally Sponsored Schemes	IP	- Interest Payments
CST	- Central Sales Tax	IP-RR	- Interest Payments-Revenue Receipts
CT	- Current Transfers	IT	- Information Technology
CVD	- Countervailing Duty	ITBs	- Intermediate Treasury Bills
DBT	- Direct Benefit Transfers	JNNURM	- Jawaharlal Nehru National Urban Renewal Mission
DE/DEV	- Development Expenditure	IgPCSSE	- Log of Real Per Capita Social Sector Expenditure
DISCOMS	- State-owned Power Distribution Companies	MoF	- Ministry of Finance
DSS	- Debt Swap Scheme	ML	- Market Loans
DSA	- Dispute Settlement Authority	MVT	- Motor Vehicle Tax
DCRF	- Debt Consolidation and Relief Facility	NABARD	- National Bank for Agriculture and Rural Development
DRE	- Development Revenue Expenditure	NCA	- Normal Central Assistance
EAP	- Externally Aided Project		
FC	- Finance Commission		
FC-XII	- Twelfth Finance Commission		

NDRE	- Non-Development Revenue Expenditure	RD	- Revenue Deficit
NDC	- National Development Council	RR	- Revenue Receipts
NFS	- National Food Security	SCs	- Scheduled Castes
NFSA	- National Food Security Act	SC	- Special Category
NPS	- New Pension Scheme	SCA	- Special Central Assistance
NSC	- Non-Special Category	SDLs	- State Development Loans
NSSF	- National Small Savings Fund	SEBs	- State Electricity Boards
OBCs	- Other Backward Classes	SDLs	- State Development Loans
ODs	- Overdrafts	SCGS	- Special Central Government Securities
OECD	- Organisation for Economic Co-operation and Development	SFC	- State Finance Commissions
ONTR	- Own Non-Tax Revenue	SFSs	- State Finance Secretaries
OTR	- Own Tax Revenue	SGST	- State Goods And Service Tax
PAN	- Permanent Account Number	SNGs	- Sub-National Governments
PB	- Primary Balance	SPSEs	- State-Owned Public Sector Enterprises
pcGSDP	- Per Capita Gross State Domestic Product	SPSEs	- State Public Sector Enterprises
pcSSE	- Per Capita Social Sector Expenditure	SPVs	- Special Purpose Vehicles
PD	- Primary Deficit	SSE	- Social Sector Expenditure
PDS	- Public Distribution System	SSGS	- Special State Government Securities
PEG	- Private Entrepreneurs Guarantee	ST	- Scheduled Tribe
PMGSY	- Pradhan Mantri Gram Sadak Yojana	STL	- Short-Term Liabilities
PN	- Pension	TBs	- Treasury Bills
PPP	- Public Private Partnership	TE	- Total Expenditure
PRD	- Primary Revenue Deficit	TRR	- Total Revenue Receipt
PRE	- Primary Revenue Expenditure	UNDP	- United Nations Development Programme
PSUs	- Public Sector Undertakings	UTs	- Union Territories
RE	- Revised Estimates	VAT	- Value Added Tax
RE	- Revenue Expenditure	WMA	- Ways and Means Advances