

## List of Abbreviations

AB	Autonomous Body	OD	Overdraft
AIML	Artificial Intelligence and Machine Learning	OECD	Organisation for Economic Co-operation and Development
AT&C	Aggregate Technical and Commercial	OPS	Old Pension Scheme
ATB	Auction Treasury Bill	PA	Provisional Account
BE	Budget Estimate	PIB	Press Information Bureau
CAG	Comptroller and Auditor General	PSU	Public Sector Undertaking
CNA	Central Nodal Agency	R&D	Research and Development
CS	Central Sector	RDSS	Revamped Distribution Sector Scheme
CSF	Consolidated Sinking Fund	RE	Revised Estimate
CSS	Centrally Sponsored Scheme	RECO	Revenue Expenditure to Capital Outlay
DISCOM	Distribution Company	SDF	Special Drawing Facility
FC	Finance Commission	SDL	State Development Loan
FRL	Fiscal Responsibility Legislation	SGS	State Government Security
GDP	Gross Domestic Product	SFA	Stochastic Frontier Analysis
GFCF	Gross Fixed Capital Formation	SGST	States Goods and Services Tax
GFD	Gross Fiscal Deficit	SNA	Single Nodal Agency
GIS	Geographic Information System	SONTR	States' Own Non-Tax Revenue
GRF	Guarantee Redemption Fund	SOTR	States' Own Tax Revenue
GSDP	Gross State Domestic Product	SRM	Sales Recording Module
GST	Goods and Services Tax	TPRAU	Tax Policy and Revenue Augmentation Unit
IMFL	Indian Made Foreign Liquor	TSA	Treasury Single Account
IP-RR	Interest Payment to Revenue Receipts	VAT	Value Added Tax
ITB	Intermediate Treasury Bill	VFI	Vertical Fiscal Imbalance
LiFE	Lifestyle for the Environment	WAS	Weighted Average Spread
NCAP	National Clean Air Programme	WAY	Weighted Average Yield
NPS	National Pension System	WMA	Ways and Means Advance
NSSF	National Small Savings Fund		
O&M	Operation and Maintenance		