

## List of Abbreviations

AD	- Aggregate Disbursements	CSS	- Centrally Sponsored Schemes
AIIMS	- All India Institute of Medical Science	CST	- Central Sales Tax
AR	- Aggregate Receipts	CT	- Current Transfer
ATBs	- Auction Treasury Bills	DA	- Dearness Allowance
BE	- Budget Estimates	DCRF	- Debt Consolidation and Relief Facility
BIFR	- Bureau for Industrial Finance and Restructuring	Dev. Exp.	- Developmental Expenditure
BOT	- Build Operate Transfer	DRE	- Development Revenue Expenditure
BPL	- Below Poverty Line	DSS	- Debt Swap Scheme
CAG	- Comptroller and Auditor General of India	DT	- Direct Taxes
CCIL	- Clearing Corporation of India Limited	EAPs	- Externally Aided Projects
CE	- Capital Expenditure	EFC	- Eleventh Finance Commission
CENVAT	- Central Value Added Tax	ES	- Economic Services
CHCs	- Community Health Centers	F&WL	- Forestry and Wild Life
CO	- Capital Outlay	FIs	- Financial Institutions
Comm. Exp.	- Committed Expenditure	FRBM	- Fiscal Responsibility and Budget Management
CPA	- Central Plan Assistance	FRL	- Fiscal Responsibility Legislation
CPC	- Central Pay Commission	GDP	- Gross Domestic Product
CPS	- Central Plan Schemes	GFD	- Gross Fiscal Deficit
CPSUs	- Central Public Sector Undertakings	GFD Exp.	- Gross Fiscal Deficit Expenditure
CR	- Capital Receipts	GFS	- Government Finance Statistics
CRF	- Calamity Relief Fund	GIA	- Grants-in-Aid
CSF	- Consolidated Sinking Fund	GIC	- General Insurance Corporation of India
CSO	- Central Statistical Organisation		

GIS	- Geographic Information System	NCDC	- National Co-operative Development Corporation
GoI	- Government of India	NCT Delhi	- National Capital Territory of Delhi
GLFC	- Gross Loans from Centre	NDS-OM	- Negotiated Dealing System - Order Matching Segment
GRF	- Guarantee Redemption Fund	NGOs	- Non-Governmental Organisations
GS	- General Services	NIRE	- Non-Interest Revenue Expenditure
GSDP	- Gross State Domestic Product	NPS	- New Pension Scheme
GST	- Goods and Services Tax	Non-Dev. Exp.	- Non-Development Expenditure
ICUs	- Intensive Care Units	Non-Dev. Rev. Exp.	- Non-Developmental Revenue Expenditure
IDT	- Indirect Taxes	NSSF	- National Small Saving Fund
IIFCL	- India Infrastructure Finance Company Limited	OBCs	- Other Backward Classes
IIMs	- Indian Institute of Managements	OD	- Overdraft
IISER	- Indian Institute of Science, Education and Research	OECF	- Overseas Economic Cooperation Fund
IIT	- Indian Institute of Technology	ONTR	- Own Non-Tax Revenue
IMF	- International Monetary Fund	OR	- Own Revenue
IP	- Interest Payments	OTR	- Own Tax Revenue
IR	- Interest Receipts	PC	- Planning Commission
IT	- Information Technology	PCCO	- Per Capita Capital Outlay
ITBs	- Intermediate Treasury Bills	PD	- Primary Deficit
JNNURM	- Jawaharlal Nehru National Urban Renewal Mission	PDS	- Public Distribution System
LFC	- Loans from Centre	PFM	- Public Finance Management
LIC	- Life Insurance Corporation of India	PHCs	- Primary Health Centers
LR	- Land Revenue	PMGSY	- Pradhan Mantri Gram Sadak Yojana
MoF	- Ministry of Finance	PN	- Pension
MoU	- Memorandum of Understanding	PPP	- Public Private Partnership
MTFP	- Medium Term Fiscal Plan	PRB	- Primary Revenue Balance
NABARD	- National Bank for Agriculture and Rural Development		
NAIS	- National Agriculture Insurance Scheme		

PRIs	- Panchayati Raj Institutions	SRF	- Stamps and Registration Fees
PSUs	- Public Sector Undertakings	SS	- Social Services
RAJSWAN	- Rajasthan State-wide Area Network	SSA	- Sarva Shiksha Abhiyan
RBI	- Reserve Bank of India	SSE	- Social Sector Expenditure
RCDP	- River Course Development Project	SST	- State Sales Tax
RD	- Revenue Deficit	SUCCESS	- Scheme for Universal Access and Quality at Secondary Stage
RE	- Revised Estimates	TBs	- Treasury Bills
REC	- Rural Electrification Corporation	TC	- Taxes on Commodities and Services
Rev. Exp.	- Revenue Expenditure	TE	- Total Expenditure
RIDF	- Rural Infrastructure Development Fund	TFC	- Twelfth Finance Commission
RLA	- Recovery of Loans and Advances	TI	- Taxes on Income
RR	- Revenue Receipts	TP	- Taxes on Property and Capital Transactions
SBI	- State Bank of India	TPT&E	- Taxes on Professions, Trade, Callings and Employment
SCs	- Scheduled Castes	TR	- Tax Revenue
SCT	- Share in Central Taxes	TV	- Taxes on Vehicles
SDLs	- State Development Loans	UPSC	- Union Public Service Commission
SEBs	- State Electricity Boards	USAID	- United States Agency for International Development
SET	- State Excise Tax	VAT	- Value Added Tax
SEZs	- Special Economic Zones	VGF	- Viability Gap Funding
SFCs	- State Finance Commissions	WMA	- Ways and Means Advances
SHGs	- Self-Help Groups		
SPF	- State Provident Fund		
SPVs	- Special Purpose Vehicles		