

List of Abbreviations

BCR	-	Balance of Current Revenues
CAG	-	Comptroller and Auditor General
CAS	-	Central Accounts Section, Nagpur
CE	-	Capital Expenditure
CR	-	Capital Receipts
FI	-	Financial Institutions
GDP	-	Gross Domestic Product
GFD	-	Gross Fiscal Deficit
GFS	-	Report of the Group of State Finance Secretaries on implementation of State Governments' Ways and Means Advances (WMA) Scheme (January 2001)
GOI	-	Government of India
IAC	-	Report of the Informal Advisory Committee on Ways and Means Advances of State Governments (November 1998)
IDMC	-	Internal Debt Management Cell
MIS	-	Management Information System
NCAER	-	National Council for Applied Economic Research
OD	-	Overdraft
RD	-	Revenue Deficit
RE	-	Revenue Expenditure
RR	-	Revenue Receipts
WMA	-	Ways and Means Advances