## **GLOSSARY OF ABBREVIATIONS**

AC Bill AE Agregate Expenditure BCR Balance from Current Revenue BE Budget Estimate BPL Below Poverty Line C&AG Comptroller and Auditor General of India CAGR Comptouler Annual Growth Rate CE Capital Expenditure CFS Consolidated Fund of the State CGA Controller General of Accounts CSS Centrally Sponsored Scheme DCC Detailed Countersigned Contingent DDO Drawing and Disbursement Officer DE Development Expenditure DRDA District Rural Development Agency ES Economic Services FCP Fiscal Correction Path FD Fiscal Deficit FRBM Fiscal Responsibility and Budget Management GIA Grants-in-Aid GGI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Securities Depository Limited NTR Non Tax Revenue OTR Own Tax Revenue	ACA	Additional Central Assistance
AE Aggregate Expenditure BCR Balance from Current Revenue BE Budget Estimate BPL Below Poverty Line C&AG Comptroller and Auditor General of India CAGR Compounded Annual Growth Rate CE Capital Expenditure CFS Consolidated Fund of the State CGA Controller General of Accounts CSS Centrally Sponsored Scheme DCC Detailed Countersigned Contingent DDO Drawing and Disbursement Officer DE Development Expenditure DRDA District Rural Development Agency ES Economic Services FCP Fiscal Correction Path FD Fiscal Deficit FRBM Fiscal Responsibility and Budget Management GIA Grants-in-Aid GGI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awasa Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Securities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	AC Bill	Abstract Contingent Bill
BCR Balance from Current Revenue BE Budget Estimate BPL Below Poverty Line C&AG Comptroller and Auditor General of India CAGR Compounded Annual Growth Rate CE Capital Expenditure CFS Consolidated Fund of the State CGA Controller General of Accounts CSS Centrally Sponsored Scheme DCC Detailed Countersigned Contingent DDO Drawing and Disbursement Officer DE Development Expenditure DRDA District Rural Development Agency ES Economic Services FCP Fiscal Correction Path FD Fiscal Deficit FRBM Fiscal Responsibility and Budget Management GIA Grants-in-Aid GoI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MSDL Mizoram State Development Loan MST Mizoram State Transport MTTPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Employment Guarantee Scheme NRHM National Small Savings Fund NTR Non Tax Revenue	AE	-
BPL Below Poverty Line  C&AG Comptroller and Auditor General of India  CAGR Compounded Annual Growth Rate  CE Capital Expenditure  CFS Consolidated Fund of the State  CGA Controller General of Accounts  CSS Centrally Sponsored Scheme  DCC Detailed Countersigned Contingent  DDO Drawing and Disbursement Officer  DE Development Expenditure  DRDA District Rural Development Agency  ES Economic Services  FCP Fiscal Correction Path  FD Fiscal Deficit  FRBM Fiscal Responsibility and Budget Management  GIA Grants-in-Aid  GoI Government of India  GRF Guarantee Redemption Fund  GSDP Gross State Domestic Product  IAY Indira Awaas Yojana  IP Interest Payment  L&A Loans and Advances  MFRBM Mizoram Fiscal Responsibility and Budget Management  MSDL Mizoram State Development Loan  MST Mizoram State Development Loan  MST Mizoram State Transport  MTFPS Medium Term Fiscal Policy Statement  NE North East  NPRE Non-Plan Revenue Expenditure  NREGS National Rural Employment Guarantee Scheme  NRHM National Rural Health Mission  NSDL National Small Savings Fund  NTR Non Tax Revenue	BCR	
BPL Below Poverty Line  C&AG Comptroller and Auditor General of India  CAGR Compounded Annual Growth Rate  CE Capital Expenditure  CFS Consolidated Fund of the State  CGA Controller General of Accounts  CSS Centrally Sponsored Scheme  DCC Detailed Countersigned Contingent  DDO Drawing and Disbursement Officer  DE Development Expenditure  DRDA District Rural Development Agency  ES Economic Services  FCP Fiscal Correction Path  FD Fiscal Responsibility and Budget Management  GIA Grants-in-Aid  GoI Government of India  GGRF Guarantee Redemption Fund  GSDP Gross State Domestic Product  IAY Indira Awaas Yojana  IP Interest Payment  L&A Loans and Advances  MFRBM Mizoram Fiscal Responsibility and Budget Management  MSDL Mizoram State Development Loan  MST Mizoram State Development Loan  MST Mizoram State Transport  MTFPS Medium Term Fiscal Policy Statement  NE North East  NPRE Non-Plan Revenue Expenditure  NRSDL National Rural Health Mission  NSDL National Small Savings Fund  NTR Non Tax Revenue	BE	Budget Estimate
C&AG Comptroller and Auditor General of India CAGR Compounded Annual Growth Rate CE Capital Expenditure CFS Consolidated Fund of the State CGA Controller General of Accounts CSS Centrally Sponsored Scheme DCC Detailed Countersigned Contingent DDO Drawing and Disbursement Officer DE Development Expenditure DRDA District Rural Development Agency ES Economic Services FCP Fiscal Correction Path FD Fiscal Deficit FRBM Fiscal Responsibility and Budget Management GIA Grants-in-Aid GoI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Scurities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	BPL	
CAGR Compounded Annual Growth Rate CE Capital Expenditure CFS Consolidated Fund of the State CGA Controller General of Accounts CSS Centrally Sponsored Scheme DCC Detailed Countersigned Contingent DDO Drawing and Disbursement Officer DE Development Expenditure DRDA District Rural Development Agency ES Economic Services FCP Fiscal Correction Path FD Fiscal Responsibility and Budget Management GIA Grants-in-Aid GoI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Small Savings Fund NTR Non Tax Revenue	C&AG	·
CE Capital Expenditure CFS Consolidated Fund of the State CGA Controller General of Accounts CSS Centrally Sponsored Scheme DCC Detailed Countersigned Contingent DDO Drawing and Disbursement Officer DE Development Expenditure DRDA District Rural Development Agency ES Economic Services FCP Fiscal Correction Path FD Fiscal Deficit FRBM Fiscal Responsibility and Budget Management GIA Grants-in-Aid GoI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product LAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NNREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Small Savings Fund NTR Non Tax Revenue	CAGR	-
CFS Consolidated Fund of the State CGA Controller General of Accounts CSS Centrally Sponsored Scheme DCC Detailed Countersigned Contingent DDO Drawing and Disbursement Officer DE Development Expenditure DRDA District Rural Development Agency ES Economic Services FCP Fiscal Correction Path FD Fiscal Deficit FRBM Fiscal Responsibility and Budget Management GIA Grants-in-Aid GoI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Development Loan MST Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Small Savings Fund NTR Non Tax Revenue	CE	*
CSS Centrally Sponsored Scheme DCC Detailed Countersigned Contingent DDO Drawing and Disbursement Officer DE Development Expenditure DRDA District Rural Development Agency ES Economic Services FCP Fiscal Correction Path FD Fiscal Deficit FRBM Fiscal Responsibility and Budget Management GIA Grants-in-Aid GoI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Development Loan MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Health Mission NSDL National Small Savings Fund NTR Non Tax Revenue	CFS	* *
DCC Detailed Countersigned Contingent DDO Drawing and Disbursement Officer DE Development Expenditure DRDA District Rural Development Agency ES Economic Services FCP Fiscal Correction Path FD Fiscal Deficit FRBM Fiscal Responsibility and Budget Management GIA Grants-in-Aid GoI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Development Loan MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Health Mission NSDL National Small Savings Fund NTR Non Tax Revenue	CGA	Controller General of Accounts
DCC Detailed Countersigned Contingent DDO Drawing and Disbursement Officer DE Development Expenditure DRDA District Rural Development Agency ES Economic Services FCP Fiscal Correction Path FD Fiscal Deficit FRBM Fiscal Responsibility and Budget Management GIA Grants-in-Aid GoI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Development Loan MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Health Mission NSDL National Small Savings Fund NTR Non Tax Revenue	CSS	Centrally Sponsored Scheme
DDO Drawing and Disbursement Officer DE Development Expenditure DRDA District Rural Development Agency ES Economic Services FCP Fiscal Correction Path FD Fiscal Deficit FRBM Fiscal Responsibility and Budget Management GIA Grants-in-Aid GoI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Securities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	DCC	· ·
DE Development Expenditure  DRDA District Rural Development Agency  ES Economic Services  FCP Fiscal Correction Path  FD Fiscal Deficit  FRBM Fiscal Responsibility and Budget Management  GIA Grants-in-Aid  GoI Government of India  GRF Guarantee Redemption Fund  GSDP Gross State Domestic Product  IAY Indira Awaas Yojana  IP Interest Payment  L&A Loans and Advances  MFRBM Mizoram Fiscal Responsibility and Budget Management  MSDL Mizoram State Development Loan  MST Mizoram State Development Loan  MST Medium Term Fiscal Policy Statement  NE North East  NPRE Non-Plan Revenue Expenditure  NREGS National Rural Employment Guarantee Scheme  NRHM National Rural Health Mission  NSDL National Small Savings Fund  NTR Non Tax Revenue	DDO	
ES Economic Services FCP Fiscal Correction Path FD Fiscal Deficit FRBM Fiscal Responsibility and Budget Management GIA Grants-in-Aid GoI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Small Savings Fund NTR Non Tax Revenue	DE	
FCP Fiscal Correction Path FD Fiscal Deficit FRBM Fiscal Responsibility and Budget Management GIA Grants-in-Aid GoI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Small Savings Fund NTR Non Tax Revenue	DRDA	District Rural Development Agency
FID Fiscal Deficit  FRBM Fiscal Responsibility and Budget Management  GIA Grants-in-Aid  GoI Government of India  GRF Guarantee Redemption Fund  GSDP Gross State Domestic Product  IAY Indira Awaas Yojana  IP Interest Payment  L&A Loans and Advances  MFRBM Mizoram Fiscal Responsibility and Budget Management  MSDL Mizoram State Development Loan  MST Mizoram State Transport  MTFPS Medium Term Fiscal Policy Statement  NE North East  NPRE Non-Plan Revenue Expenditure  NREGS National Rural Employment Guarantee Scheme  NRHM National Rural Health Mission  NSDL National Securities Depository Limited  NSSF National Small Savings Fund  NTR Non Tax Revenue	ES	Economic Services
FRBM Fiscal Responsibility and Budget Management GIA Grants-in-Aid GoI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Securities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	FCP	Fiscal Correction Path
GIA Grants-in-Aid GoI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Securities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	FD	Fiscal Deficit
GoI Government of India GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Securities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	FRBM	Fiscal Responsibility and Budget Management
GRF Guarantee Redemption Fund GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Securities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	GIA	Grants-in-Aid
GSDP Gross State Domestic Product IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Securities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	GoI	Government of India
IAY Indira Awaas Yojana IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Securities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	GRF	Guarantee Redemption Fund
IP Interest Payment L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Securities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	GSDP	Gross State Domestic Product
L&A Loans and Advances MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Securities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	IAY	Indira Awaas Yojana
MFRBM Mizoram Fiscal Responsibility and Budget Management MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Securities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	IP	Interest Payment
MSDL Mizoram State Development Loan MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Securities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	L&A	Loans and Advances
MST Mizoram State Transport MTFPS Medium Term Fiscal Policy Statement NE North East NPRE Non-Plan Revenue Expenditure NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Securities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	MFRBM	Mizoram Fiscal Responsibility and Budget Management
MTFPS  Medium Term Fiscal Policy Statement  NE  North East  NPRE  Non-Plan Revenue Expenditure  NREGS  National Rural Employment Guarantee Scheme  NRHM  National Rural Health Mission  NSDL  National Securities Depository Limited  NSSF  National Small Savings Fund  NTR  Non Tax Revenue	MSDL	Mizoram State Development Loan
NENorth EastNPRENon-Plan Revenue ExpenditureNREGSNational Rural Employment Guarantee SchemeNRHMNational Rural Health MissionNSDLNational Securities Depository LimitedNSSFNational Small Savings FundNTRNon Tax Revenue	MST	Mizoram State Transport
NPRENon-Plan Revenue ExpenditureNREGSNational Rural Employment Guarantee SchemeNRHMNational Rural Health MissionNSDLNational Securities Depository LimitedNSSFNational Small Savings FundNTRNon Tax Revenue	MTFPS	Medium Term Fiscal Policy Statement
NREGS National Rural Employment Guarantee Scheme NRHM National Rural Health Mission NSDL National Securities Depository Limited NSSF National Small Savings Fund NTR Non Tax Revenue	NE	North East
NRHM National Rural Health Mission  NSDL National Securities Depository Limited  NSSF National Small Savings Fund  NTR Non Tax Revenue	NPRE	Non-Plan Revenue Expenditure
NSDLNational Securities Depository LimitedNSSFNational Small Savings FundNTRNon Tax Revenue	NREGS	National Rural Employment Guarantee Scheme
NSSF National Small Savings Fund NTR Non Tax Revenue	NRHM	National Rural Health Mission
NTR Non Tax Revenue	NSDL	National Securities Depository Limited
	NSSF	National Small Savings Fund
OTR Own Tax Revenue	NTR	Non Tax Revenue
	OTR	Own Tax Revenue

## **GLOSSARY OF ABBREVIATIONS**

P&E	Power and Electricity
PAC	Public Accounts Committee
PD	Primary Deficit
PHE	Public Health Engineering
PRE	Plan Revenue Expenditure
PSE	Public Sector Enterprise
PWD	Public Works Department
RBI	Reserve Bank of India
RD	Revenue Deficit
RE	Revenue Expenditure
RR	Revenue Receipts
S&W	Salaries and Wages
SAP	Special Area Programme
SE	Social Expenditure
SS	Social Service
SSA	Sarva Siksha Abhiyan
SSE	Social Sector Expenditure
TE	Total Expenditure
TFC	Thirteenth Finance Commission
UC	Utilisation Certificate
UGC	University Grants Commission
VAT	Value Added Tax
WMA	Ways and Means Advances