

List of Abbreviations

ADA	Assistant Director of Agriculture
AS	Ammonium Sulphate
AIDCL	Agro Industries Development Corporation Limited
BAU	Birsa Agricultural University
BIFR	Board of Industrial and Financial Reconstruction
BVFC	Brahmaputra Valley Fertilizer Corporation Limited
C&F	Cost and Freight Price
CAG	Comptroller and Auditor General of India
CAOs	Chief Agriculture Officers
CCEA	Cabinet Committee on Economic Affairs
CFCL	Chambal Fertilizers and Chemicals Limited
CFL	Coromandel Fertilizer Limited
CIFC	M/s Compagnie Indo-Francaise De Commerce Private Limited
CMS	Cooperative Marketing Societies
COA	Commissionerate of Agriculture
CRC	Capital Related Charges
CSIS	Concession Scheme Information System
DAP	Di-Ammonium Phosphate
DDsA	Deputy Directors of Agriculture
DMO	District Marketing Officers
DOA	Directorate of Agriculture (of the State Government)
DOAC	Department of Agriculture and Cooperation, Ministry of Agriculture, Government of India
DOF	Department of Fertilizer, Ministry of Chemicals and Fertilizers, Government of India
ECA	Essential Commodities Act
ERC	Expenditure Reforms Commission
FACT	Fertilizers and Chemicals Travancore Limited
FCO	Fertilizer Control Order
FICC	Fertilizer Industry Coordination Committee
FMCO	Fertilizer Movement Control Order
FMS	Fertilizer Monitoring System
FO/LSHS	Fuel Oil/ Low Sulphur Heavy Stock

Performance Audit of Fertilizer Subsidy

FS	Fertilizer Statistics
GNFC	Gujarat Narmada Valley Fertilizers Co. Ltd.
GOI	Government of India
GSFC	Gujarat State Fertilizer Corporation
HIMFED	Himachal Pradesh State Cooperative Marketing & Consumer Federation
IFFCO	Indian Farmers Fertilizer Cooperatives
IPL	Indian Potash Limited
JAKFED	Jammu and Kashmir Cooperative and Marketing Federation
JDA	Joint Directors of Agriculture (of the State Government)
JPC	Joint Parliamentary Committee
KSFL	KRIBHCO Shyam Fertilizers Ltd.
LC	Letter of Credit
LNG	Liquefied Natural Gas
MAP	Mono-Ammonium Phosphate
MCFL	Mangalore Chemicals and Fertilizer Limited
MECOFED	Meghalaya Cooperative Federation
MFL	Madras Fertilizer Limited
MMTC	Minerals and Metals Trading Corporation Limited
MOP	Muriate of Potash
MRP	Maximum Retail Price
MT	Metric Tonnes
NA	Not Applicable
NBS	Nutrient Based Scheme
NFCL	Nagarjuna Fertilizers and Chemicals limited
NFL	National Fertilizer Limited
NG	Natural Gas
NPK	Nitrogen Phosphorus and Potassium
NPS	New Pricing Scheme
OMIFCO	Oman India Fertilizer Company
PACBs	Primary Agricultural Co-operative Banks
PPL	Paradeep Phosphate Limited
RCF	Rashtriya Chemicals and Fertilizers
RPS	Retention Price Scheme
SKUAST	Sher-e-Kashmir University of Agricultural Sciences and Technology,

Performance Audit of Fertilizer Subsidy

	Kashmir
SRSWOR	Simple Random Sampling Without Replacement
SSP	Single Super Phosphate
STC	State Trading Corporation
STL	Soil Testing Laboratories
STEs	State Trading Enterprises
TCL	Tata Chemicals Limited
TANFED	Tamil Nadu Marketing Federation
TSP	Triple Super Phosphate
UOTA	Urea Off-Take Agreement
ZIL	Zuari Industries Limited