

Appendix 5.1

Glossary of terms

Terms	Basis of calculation
Average interest paid by the State	Interest payment/[(Amount of previous year's Total Outstanding Liabilities + Current year's Total Outstanding Liabilities)/2] * 100
Buoyancy of a parameter	Rate of Growth of parameter/GSDP Growth Rate
Buoyancy of a parameter (X) with respect to another parameter(Y)	Rate of Growth of parameter(X)/ Rate of Growth of parameter(Y)
Development Expenditure	Social Services + Economic Services
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received/[(opening balance + Closing balance of Loans and Advances)/2] * 100
Primary Deficit	Primary deficit defined as the fiscal deficit net of interest payments indicates the extent of deficit which is an outcome of the fiscal transactions of the State during the course of the year (Fiscal Deficit – Interest payments)
Rate of growth (ROG)	[(Current year Amount/Previous year Amount)-1] * 100
Revenue Deficit	Revenue Receipts – Revenue Expenditure

Terms	Description
Average interest rate	Average interest rate is defined as the percentage of interest payment made to average financial liabilities of the State during the year (sum of opening and closing balances of total Outstanding Liabilities/2) X 100
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i>
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices
Development expenditure	The analysis of the expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
Debt sustainability	Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time. It means that rise in fiscal deficit should match with the increase in the State's capacity to service the incremental debt from additional revenues generated from the use of such debt in creating income generating capital assets.
Inter-State Settlement	This is intended to provide for the accounting of sums due by one State Government to another under the financial settlement on the setting up of new States or under the States Re-organisation Acts as well as the financial settlement between the centre and foreign countries.
Net availability of	Defined as the ratio of the debt redemption (Principal + Interest Payments)

Borrowed funds	to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Primary revenue deficit	Primary revenue deficit defined as gap between non-interest revenue expenditure of the State and its non-debt receipts indicates the extent to which the non-debt receipts of the State are able to meet the primary expenditure incurred under revenue account.
Primary expenditure	Primary expenditure of the State, defined as the total expenditure net of the interest payments, indicates the expenditure incurred on the transactions undertaken during the year.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

Appendix 5.2

Acronyms and Abbreviations

Acronym	Full Form
A&E	Accounts & Entitlement
AC	Abstract Contingent
AE	Aggregate Expenditure
AP	Andhra Pradesh
APBCOWW	Andhra Pradesh Board of Construction and other workers welfare
AP CAMPA	Andhra Pradesh Compensatory Afforestation Fund Management and Planning Authority
APCRDA	Andhra Pradesh Capital Region Development Authority
APBM	Andhra Pradesh Budget Manual
APFC	Andhra Pradesh Financial Code
APIIC	Andhra Pradesh Industrial Infrastructure Development Corporation
APILIP	Andhra Pradesh Irrigation and Livelihood Improvement Project
APKVIB	Andhra Pradesh Khadi and Village Industries Board
APMSIDC	Andhra Pradesh Medical Service and Infrastructure Corporation
APSHCL	Andhra Pradesh State Housing Corporation Limited
APSRRDA	Andhra Pradesh State Rural Roads Development Agency
APST	Andhra Pradesh Scheduled Tribe
APTRANSCO	Andhra Pradesh Transmission corporation
APTSIDCO	Andhra Pradesh Township and Infrastructure Development Corporation
BC	Backward Class
BE	Budget Estimates
BPL	Below Poverty Line
CAB	Certificate of Acceptance of Balances
CAG	Comptroller and Auditor General
CAGR	Compound Annual Growth Rate
CASP	Centrally Assisted State Plan
CC	Capital Charged
CCO	Chief Controlling Officer
CE	Capital Expenditure
CEO	Chief Executive Officer
CFMS	Comprehensive Financial Management System
CGST	Central Goods and Services Tax
CPO	Chief Planning Officer
CR	Capital Receipts
CSS	Centrally Sponsored Schemes
CST	Central Sales Tax
CV	Capital Voted
DC	Detailed Contingent

Acronym	Full Form
DE	Development Expenditure
DISCOMS	Distribution Companies
DPC	Duties , Powers and Conditions
DTA	Directorate of Treasuries and Accounts
DTO	District Treasury Officer
DWCRA	Development of Women and Children in Rural Areas
EBR	Extra Budget Resources
EN	Explanatory Note
EPTRI	Environment Protection Training and Research Institute
FC	Finance Commission
FRBM	Fiscal Responsibility and Budget Management
FY	Financial Year
GCS	General Category States
GDP	Gross Domestic Product
GIC	General Insurance Corporation
GO	Government Order
GoAP	Government of Andhra Pradesh
GoI	Government of India
GP	Gram Panchayat
GPF	General Provident Fund
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
HoD	Head of Department
HUDCO	Housing Development Corporation
ICDS	Integrated Child Development Scheme
IGCARL	Indira Gandhi Centre for Advanced Research on Livestock
IGAS	Indian Government Accounting Standards
IGST	Integrated Goods and Services Tax
LIC	Life Insurance Corporation
LMMH	List of Major and Minor Heads
LWE	Left Wing Extremist
MD	Managing Director
MEFS	Macro-Economic Framework Statement
MTFPS	Medium Term Fiscal Policy Statement
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act
Min H	Minor Head
NA	Not Available
NABARD	National Bank for Agriculture and Rural Development
NC	Not Comparable
NCDC	National Co-operative Development Corporation

Acronym	Full Form
NPS	National Pension System
NRDWP	National Rural Drinking Water Programme
NSDL	National Securities Depository Limited
NSSF	National Small Savings Fund
NTR	Nandamuri Taraka Ramarao
O&M	Operation & Maintenance
OD	Overdrafts
OTR	Own Tax Revenue
PAC	Public Accounts Committee
PAO	Pay and Accounts Office
PD	Personal Deposits
PDC	Public Debt Charged
PF	Provident Fund
PMGSY	Pradhan Mantri Gram Sadak Yojana
PR	Panchayat Raj
Pr.AG	Principal Accountant General
PRED	Panchayat Raj Engineering Department
PRI	Panchayat Raj Institution
PSU	Public Sector Undertaking
RBI	Reserve Bank of India
RC	Revenue Charged
RE	Revenue Expenditure
RIDF	Rural Infrastructure Development Fund
RR	Revenue Receipts
RV	Revenue Voted
RySS	Rythu Saadhikaara Samstha
S&W	Salaries and Wages
SBM-G	Swachh Bharath Mission - Gramin
SC	Scheduled Caste
SGST	State Goods and Services Tax
SCSP	Scheduled Castes Sub-Plan
SERP	Society for Elimination of Rural Poverty
SSE	Social Sector Expenditure
ST	Scheduled Tribes
STD	Sexually Transmitted Disease
STO	State Treasury Officer
SVVU	Sri Venkateswara Veterinary University
SWMA	Special Ways and Means Advances
TE	Total Expenditure
TFC	Twelfth Finance Commission

Acronym	Full Form
TRR	Total Revenue Receipts
TSP	Tribal Sub Plan
UC	Utilisation Certificate
UDAY	Ujwal DISCOM Assurance Yojana
ULB	Urban Local Bodies
VAT	Value Added Tax
VLC	Voucher Level Computerisation
w.e.f	with effect from
WMA	Ways and Means Advances
WMA/SDF/OD	Ways and Means Advances/Special Drawing Facility/Overdraft
WSHG s	Women Self Help Groups