

## Appendix 4.1

### Glossary of terms

Terms	Basis of calculation
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Total Outstanding Liabilities} + \text{Current year's Total Outstanding Liabilities}) / 2] * 100$
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	$\text{Interest Received} / [(\text{opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
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 Borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) 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 4.2

### Acronyms and Abbreviations

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

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

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

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