



**Glossary of terms and
Abbreviations**

Glossary of terms

Terms	Basis of Calculation
Buoyancy of a parameter	Rate of Growth of a parameter/GSDP Growth Rate.
Development Expenditure	Social Services Expenditure + Economic Services Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Primary Deficit defined as the Fiscal Deficit net of interest (<i>i.e.</i> , Primary Deficit = Fiscal Deficit – Interest payments)
Revenue Deficit	Revenue Expenditure – Revenue Receipts

Terms	Description
Appropriation	Appropriation means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer. It is the provision made in the budget for incurring expenditure which is directly charged and not subject to the voting of the Legislature.
Capital Expenditure	Expenditure of a capital nature such as construction of irrigation projects, bridges, buildings, laying of roads, irrigation and electricity projects, <i>etc.</i>
Charged Expenditure	Charged Expenditure means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
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 service its debt now and in future.
Excess Grant	Excess Grant means the amount of expenditure over and above the provision allowed through the Original/Supplementary Grant, that requires regularization by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.
GDP/GSDP	Gross Domestic Product (GDP) and Gross State Domestic Product (GSDP) refers to the market value of all officially recognised final goods and services produced within the Country and the State respectively in a given period of time, accounted without duplication and are an important indicator of the Country and State's economy.
Grant	Grant means the amount voted by the Legislative Assembly in respect of a demand for Grant .
Loan Account	Loan Account is the account of public debt incurred and discharged and Loans and Advances made by the State Government to local bodies, employees and others and recovered from them.

Public Account	Public Account means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as Deposits, Reserve Funds, Remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
Public Debt	Public Debt comprises of loans raised by Government such as market loans, loans from the Life Insurance Corporation of India, etc., and the borrowings from the Central Government.
Reappropriation	Reappropriation means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
Revenue Expenditure	Revenue Expenditure is the account of current expenditure of the State. For example, wages, salaries, maintenance works, repairs, etc.
Ways and Means Advances	Ways and Means Advances are temporary advances extended by RBI to the Government. These are meant to bridge the gap between expenditure and receipts. They are not a source of finance, but are meant to provide support for purely temporary difficulties that arise on account of mismatch/shortfall in revenue or other receipts for meeting Government liabilities.

Abbreviations

Acronym	Full form
AB	Autonomous Body
AC Bills	Abstract Contingent Bills
APPFC	Andhra Pradesh Power Finance Corporation
BE	Budget Estimates
BRO	Budget Release Order
CAFA	Compensatory Afforestation Fund Act, 2016
CAG	Comptroller and Auditor General of India
CAMPA	Compensatory Afforestation Fund Management and Planning Authority
CCO	Chief Controlling Officer
CE	Capital Expenditure
CGST	Central Goods and Services Tax
CSF	Consolidated Sinking Fund
CSS	Centrally Sponsored Schemes
DC Bills	Detailed Contingent Bills
DISCOM	Distribution Company
DPC	Duties, Powers and Conditions of Service Act, 1971
DTA	Director of Treasuries and Accounts
EN	Explanatory Note
FC	Finance Commission
FCR	Finance Commission Recommendations
FRBM	Fiscal Responsibility and Budget Management
GCS	General Category States
GDP	Gross Domestic Product
GIA	Grants-in-Aid
GO	Government Order
GoI	Government of India
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
HMWSSB	Hyderabad Metropolitan Water Supply and Sewerage Board
HoD	Head of Department
HTCC	High Tension Current Consumption
HVDS	High Voltage Distribution Systems
IGAS	Indian Government Accounting Standards
IGST	Integrated Goods and Services Tax
MoU	Memorandum of Understanding

MTFP	Medium Term Fiscal Policy
NPS	National Pension System
NSDL	National Securities Depository Limited
NTR	Non-Tax Revenue
OD	Overdraft
OBB	Off Budget Borrowings
OTR	Own Tax Revenue
PAC	Public Accounts Committee
PD Account	Personal Deposit Account
PL Account	Personal Ledger Account
PDA	Personal Deposit Administrator
PSU	Public Sector Undertaking
RBI	Reserve Bank of India
RE	Revenue Expenditure
RoI	Return on Investment
RR	Revenue Receipts
SCAF	State Compensatory Afforestation Fund
SCSDF	Scheduled Castes Special Development Fund
SDF	Special Drawing Facility
SDRF	State Disaster Response Fund
SFC	State Finance Commission
SGST	State Goods and Services Tax
SPV	Special Purpose Vehicle
STSDF	Scheduled Tribes Special Development Fund
TDWSCL	Telangana Drinking Water Supply Corporation
TE	Total Expenditure
TGST	Telangana Goods and Services Tax
TRANSCO	Transmission Corporation
TRIGP	Telangana Rural Inclusive Growth Project
TSFRBM	Telangana State Fiscal Responsibility and Budget Management
TSERC	Telangana State Electricity Regulatory Commission
TSPFCL	Telangana State Power Finance Corporation Limited
TSWRIDCL	Telangana State Water Resources Infrastructure Development Corporation Limited
UC	Utilisation Certificate
UDAY	Ujwal DISCOM Assurance Yojana
WMA	Ways and Means Advances