

Appendix 6.1

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.

Appendix 6.2

Acronyms and Abbreviations

Acronym	Full Form
A&E	Accounts & Entitlement
ABC	Andhra Pradesh Brahmin Corporation
AC	Abstract Contingent
AG	Accountant General
AGM	Annual General Meeting
AIC-AMTZ	Atal Incubation Centre - Andhra Pradesh MedTech Zone
AP	Andhra Pradesh Fiscal Responsibility and Budget Management
APBM	Andhra Pradesh Budget Manual
APBOCWW	Andhra Pradesh Building and Other Constructions Workers Welfare Board
APCFSS	Andhra Pradesh Centre for Financial Systems Services
APFRBM	Andhra Pradesh Fiscal Responsibility and Budget Management
APIIC	Andhra Pradesh Industrial Infrastructure Corporation
APKVIB	Andhra Pradesh Khadi and Village Industries Board
APMARKFED	Andhra Pradesh Market Federation
APSCSCL	Andhra Pradesh State Civil Supplies Corporation Limited
APSDCL	Andhra Pradesh State Development Corporation Limited
APSEB	Andhra Pradesh State Electricity Board
APSHCL	Andhra Pradesh State Housing Corporation Limited
APSPDCL	Andhra Pradesh Southern Power Distribution Corporation Limited
APSWREIS	Andhra Pradesh Social Welfare Residential Educational Institutions Society
APTRANSCO	Andhra Pradesh Transmission corporation
APTWREIS	Andhra Pradesh Tribal Welfare Residential Educational Institutions Society
APUFIDC	Andhra Pradesh Urban Finance and Infrastructure Development Corporation
APVVP	Andhra Pradesh Vaidhya Vidhana Parishad
APWRDC	Andhra Pradesh Water Resources Development Corporation
ARET	Additional Retail Excise Tax
AS	Accounting Standard
BRO	Budget Release Order
CAG	Comptroller and Auditor General
CAGR	Compound Annual Growth Rate
CAMPA	Compensatory Afforestation Fund Management and Planning Authority
CAO	Chief Administrative Officer
CAS	Central Accounts Section
CASDS	Central Assistance to the State Development Schemes
CASP	Central Assisted State Plan

Acronym	Full Form
CC	Capital Charged
CCO	Chief Controlling Officer
CE	Capital Expenditure
CEFARM	Centre for Forest and Natural. Resource Management Studies
CERC	Central Electricity Regulatory Commission
CFMS	Comprehensive Financial Management System
CFS	Consolidated Fund of the State
CGST	Central Goods and Services Tax
Covid-19	Corona Virus Disease-2019
CRDA	Capital Region Development Authority
CSS	Centrally Sponsored Schemes
CV	Capital Voted
DA	Dearness Allowance
DC	Detailed Contingent
DCC	Detailed Countersigned Contingent
DDO	Drawing and Disbursing Officer
DISCOMS	Distribution Companies
DPC	Duties, Powers and Conditions
DSRA	Debt Service Reserve Account
DTA	Director of Treasuries and Accounts
EAP	Externally Aided Projects
EBC	Economically Backward Class
EBIT	Earnings Before Interest and Taxes
EN	Explanatory Notes
FC	Finance Commission
FPS	Fiscal Policy Statement
FY	Financial Year
GS	General States
GDP	Gross Domestic Product
GIA	Grants-In-Aid
GO	Government Order
GOAP	Government of Andhra Pradesh
GOI	Government of India
GP	Gram Panchayat
GRF	Guarantee Redemption Fund
GSDP	Gross State Domestic Product
GST	Goods and Services Tax
HOA	Head Of Account
HOD	Head Of Department
HQ	Head Quarters

Acronym	Full Form
IALA	Industrial Area Local Authority
ICAI	Institute of Chartered Accountants of India
ICPS	Integrated Child Protection Scheme
ICR	Interest coverage ratio
IFSC	Indian Financial System Code
IGAS	Indian Government Accounting Standards
IGST	Integrated Goods and Services Tax
LED	Light Emitting Diode
LIS	Lift Irrigation System
LV	Loan Voted
LWE	Left Wing Extremism
MDM	Mid Day Meal
MEFS	Macro-Economic Framework Statement
MH	Major Head
MIS	Management Information System
MPP	Mandal Praja Parishad
MSME	Medium, Small and Micro Enterprises
MSP	Minimum Support Price
MSS	Matching Share of the State
MT	Metric Tonnes
MTFPS	Medium Term Fiscal Policy Statement
NBA	Nirmal Bharat Abhiyan
NBC	Net Borrowing Ceiling
NDRF	National Disaster Response Force
NFSA	National Food Security Act
NHM	National Health Mission
NICDIT	National Industrial Corridor Development and Implementation Trust
NMSA	National Mission for Sustainable Agriculture
NPS	National Pension System
NRDWP	National Rural Drinking Water Project
NRLM	National Rural Livelihood Mission
NSDL	National Securities Depository Limited
NSSF	National Small Savings Fund
OBB	Off-Budget Borrowings
OBC	Other Backward Class
OD	Over Draft
PAC	Public Accounts Committee
PAO	Pay and Accounts Officer
PAT	Profit After Tax
PD	Personal Deposit

Acronym	Full Form
PDC	Public Debt Charged
PDS	Public Distribution System
PF	Provident Fund
PLA	Padhna Likhna Abhiyan
PMAGY	Pradhan Mantri Adarsh Gram Yojana
PMC	Project Monitoring Consultancy
PMGSY	Pradhan Mantri Gram Sadak Yojana
PM-KISAN	Prime Minister Kisan Samman Nidhi
PRI	Panchayat Raj Institutions
PSU	Public Sector Undertaking
PV	Present Value
RBD	Reserve Bank Deposits
RBI	Reserve Bank of India
RBS	Reserve Bank Suspense
RC	Revenue Charged
RE	Revenue Expenditure
RGSA	Rashtriya Gram Swaraj Abhiyan
RKVY	Rashtriya Krishi Vikas Yojana
RLB	Rural Local Bodies
RMSA	Rashtriya Madhyamika Shiksha Abhiyan
ROCE	Return on Capital Employed
ROE	Return on Equity
ROG	Rate of Growth
ROI	Return on investment
ROR	Rate of Return
RORR	Rate of Real Return on Investment
RV	Revenue Voted
SAMETI	State Agricultural Management & Extension Training Institute
SAPNET	Society for Andhra Pradesh Network
SC	Scheduled Caste
SCAF	State Compensatory Afforestation Fund
SCERT	State Council of Educational Research and Training
SDF	Special Drawing Facility
SDL	State Development Loans
SDRF	State Disaster Response Fund
SERIFED	Sericulture Federartion
SERP	Society for Elimination of Rural Poverty
SGST	State Goods and Services Tax
SPV	Special Purpose Vehicle
ST	Scheduled Tribe

Acronym	Full Form
SWMA	Special Ways and Means Advances
TDS	Tax Deducted at Source
TE	Total Expenditure
UC	Utilisation Certificate
ULB	Urban Local Bodies
UT	Union Territory
VLC	Voucher Level Computerisation
WALAMTARI	Water and Land Management Training and Research Institute
WMA	Ways and Means Advances
YSR	Yuvajana Shramika Rythu
ZPP	Zilla Praja Parishad