

GLOSSARY

BASIS OF CALCULATION

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the 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)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development expenditure	Social services + economic services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth rate – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt.

ABBREVIATION

Sl. No.	Abbreviation	Full Form
1	A&E	Accounts and Entitlement
2	AC	Abstract Contingent
3	AE	Aggregate Expenditure
4	AIBP	Accelerated Irrigation Benefit Programme
5	AICTE	All India Council for Technical Education
6	APDRP	Accelerated Power Development and Reform Programme
7	BESCOM	Bangalore Electric Supply Company
8	BMRCL	Bangalore Metro Rail Corporation Limited
9	CADA	Command Area Development Authority
10	CAG	Comptroller and Auditor General
11	CAGR	Compounded Annual Growth Rate
12	CCOs	Chief Controlling Officers
13	CE	Capital Expenditure
14	CE (C&B)	Chief Engineer (Communication and Building)
15	CEOs	Chief Executive Officers
16	CESC	Chamundeshwari Electric Supply Company
17	CFA	Central Financial Assistance
18	CFC	Central Finance Commission
19	CGA	Controller General of Accounts
20	CMRRD	Chief Ministers Rural Road Development Fund
21	CPS	Central Plan Scheme
22	CRF	Calamity Relief Fund
23	CSS	Centrally Sponsored Scheme
24	CST	Central Sales Tax
25	DC	Deputy Commissioner
26	DCF	Deputy Conservator of Forests
27	DCRF	Debt Consolidation Relief Facility
28	DDF	Degraded Development Forest
29	DDOs	Drawing and Disbursing Officers
30	DDR	Debt, Deposit and Remittances
31	DE	Development Expenditure
32	DPC	Duties, Power and Conditions
33	EAP	Externally Assisted Project
34	ED&TB	Epidemic Diseases and Tuberculosis
35	EFC	Eleventh Finance Commission

36	ERC	Expenditure Reforms Commission
37	ESCOM	Electricity Supply Companies
38	FC	Finance Commission
39	FCG	Finance Commission Grants
40	FD	Finance Department
41	FRA	Fiscal Responsibility Act
42	FMRC	Fiscal Management Review Committee
44	G.O.	Government Order
45	GDP	Gross Domestic Product
46	GESCOM	Gulbarga Electric Supply Company
47	GIA	Grants-In-Aid
48	GIC	General Insurance Corporation
49	GOI	Government of India
50	GOK	Government of Karnataka
51	GP	Grama Panchayat
52	GSDP	Gross State Domestic Product
53	HUDCO	Housing Urban Development Corporation
54	IAY	Indira Awas Yojana
55	IFAs	Internal Financial Advisers
56	IGAS	Indian Government Accounting Standard
57	IIF	Infrastructure Initiative Fund
58	ITI	Industrial Training Institutes
59	JLRL	Jungle Lodges and Resorts Limited
60	JNNURM	Jawaharlal Nehru National Urban Renewal Mission
61	KBM	Karnataka Budget Manual
62	KFC	Karnataka Financial Code
63	KFDF	Karnataka Forest Development Fund
64	KMAY	Karnataka Mahila Abhivridhhi Yojane
65	KPSC	Karnataka Public Service Commission
66	K-RIDE	Investment in Rail Infrastructure Development Corporation (Karnataka) Ltd.
67	KRIDL	Karnataka Rural Infrastructure Development Corporation Ltd.
68	KSDL	Karnataka Soaps and Detergent Limited.
69	KSHIP	Karnataka State Highway Improvement Project
70	KSTDC	Karnataka State Tourism Development Corporation
71	LIC	Life Insurance Corporation
72	MPIC	Monthly Programme Implementation Calendar
73	MPLADS	Member of Parliament Local Area Development Scheme
74	MTFP	Medium Term Fiscal Plan

75	MVT	Motor Vehicle Tax
76	NABARD	National Bank for Agriculture and Rural Development
77	NCDC	National Co-operative Development Corporation
78	NDC	Non Payment detailed Contingent Bill
79	NLNORR	Non Loan Net Own Revenue Receipts
80	NORR	Net Own Revenue Receipts
81	NPRE	Non Plan Revenue Expenditure
82	NRHM	National Rural Health Mission
83	NSSF	National Small Savings Fund
84	NSSO	National Sample Survey Organisation
85	NTR	Non Tax Revenue Receipts
86	OBC	Other Backward Class
87	PAC	Public Accounts Committee
89	PD	Personal Deposit
90	PFC	Power Finance Corporation
91	PMGSY	Pradhan Mantri Gram Sadak Yojana
92	PPP	Public Private Partnership
93	PRI	Panchayat Raj Institutions
94	RBI	Reserve Bank of India
95	RDPR	Rural Development and Panchayat Raj
96	RGVY	Rajiv Gandhi Gramin Vidyut Yojana
97	RSPD	Raising of Seedlings for Public Distribution
98	SC	Scheduled Caste
99	SCP	Special Component Plan
100	SDRF	State Disaster Response Fund
101	SFC	State Finance Commission
102	SHG	Self Help Groups
103	SIDBI	Small Industries Development Bank of India
104	SKSJTI	Sri Krishna Rajendra Silver Jubilee Technical Institute Bangalore
105	SRS Bulletin	Sample Registration System Bulletin
106	SSA	Sarva Shiksha Abhiyan
107	ST	Scheduled Tribe
108	TAC	Technical Appraisal Committee
109	TE	Total Expenditure
110	TFC	Twelfth Finance Commission
111	TP	Taluk Panchayat
112	TSP	Tribal Sub Plan
113	UC	Utilisation Certificate
114	UGC	University Grants Commission

115	UID	Unique Identification
116	ULB	Urban Local Bodies
117	VAT	Value Added Tax
118	VRS	Voluntary Retirement Scheme
119	VVIP	Very Very Important Person
120	WMA/OD	Ways and Means Advance/Overdraft
121	XIII FC	Thirteenth Finance Commission
122	ZP	Zilla Panchayat