

## Appendix 6.1

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

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

<b>Acronym</b>	<b>Full Form</b>
<b>ICAI</b>	Institute of Chartered Accountants of India
<b>ICR</b>	Interest coverage ratio
<b>IFSC</b>	Indian Financial System Code
<b>IGAS</b>	Indian Government Accounting Standards
<b>IGST</b>	Integrated Goods and Services Tax
<b>LED</b>	Light Emitting Diode
<b>LIS</b>	Lift Irrigation System
<b>LV</b>	Loan Voted
<b>LWE</b>	Left Wing Extremism
<b>MDM</b>	Mid Day Meal
<b>MEFS</b>	Macro-Economic Framework Statement
<b>MH</b>	Major Head
<b>MIS</b>	Management Information System
<b>MPP</b>	Mandal Praja Parishad
<b>MSME</b>	Medium, Small and Micro Enterprises
<b>MSP</b>	Minimum Support Price
<b>MSS</b>	Matching Share of the State
<b>MT</b>	Metric Tonnes
<b>MTFPS</b>	Medium Term Fiscal Policy Statement
<b>NBC</b>	Net Borrowing Ceiling
<b>NDRF</b>	National Disaster Response Force
<b>NFSA</b>	National Food Security Act
<b>NHM</b>	National Health Mission
<b>NICDIT</b>	National Industrial Corridor Development and Implementation Trust
<b>NPS</b>	National Pension System
<b>NRDWP</b>	National Rural Drinking Water Project
<b>NRLM</b>	National Rural Livelihood Mission
<b>NSDL</b>	Natonal Securities Depository Limited
<b>NSSF</b>	National Small Savings Fund
<b>OBB</b>	Off-Budget Borrowings
<b>OBC</b>	Other Backward Class
<b>OD</b>	Over Draft
<b>PAC</b>	Public Accounts Committee
<b>PAO</b>	Pay and Accounts Officer
<b>PAT</b>	Profit After Tax
<b>PDC</b>	Public Debt Charged
<b>PDS</b>	Public Distribution System
<b>PF</b>	Provident Fund
<b>PMC</b>	Project Monitoring Consultancy
<b>PMGSY</b>	Pradhan Mantri Gram Sadak Yojana

<b>Acronym</b>	<b>Full Form</b>
<b>PM-KISAN</b>	Prime Minister Kisan Samman Nidhi
<b>PRI</b>	Panchayat Raj Institutions
<b>PSU</b>	Public Sector Undertaking
<b>PV</b>	Present Value
<b>RBD</b>	Reserve Bank Deposits
<b>RBI</b>	Reserve Bank of India
<b>RC</b>	Revenue Charged
<b>RE</b>	Revenue Expenditure
<b>RKVY</b>	Rashtriya Krishi Vikas Yojana
<b>RLB</b>	Rural Local Bodies
<b>ROCE</b>	Return on Capital Employed
<b>ROE</b>	Return on Equity
<b>ROG</b>	Rate of Growth
<b>ROI</b>	Return on investment
<b>ROR</b>	Rate of Return
<b>RORR</b>	Rate of Real Return on Investment
<b>RV</b>	Revenue Voted
<b>SAMETI</b>	State Agricultural Management & Extension Training Institute
<b>SAPNET</b>	Society for Andhra Pradesh Network
<b>SC</b>	Scheduled Caste
<b>SCAF</b>	State Compensatory Afforestation Fund
<b>SCERT</b>	State Council of Educational Research and Training
<b>SDF</b>	Special Drawing Facility
<b>SDL</b>	State Development Loans
<b>SDRF</b>	State Disaster Response Fund
<b>SERP</b>	Society for Elimination of Rural Poverty
<b>SGST</b>	State Goods and Services Tax
<b>SPV</b>	Special Purpose Vehicle
<b>ST</b>	Scheduled Tribe
<b>SWMA</b>	Special Ways and Means Advances
<b>TDS</b>	Tax Deducted at Source
<b>TE</b>	Total Expenditure
<b>UC</b>	Utilisation Certificate
<b>ULB</b>	Urban Local Bodies
<b>UT</b>	Union Territory
<b>VLC</b>	Voucher Level Computerisation
<b>WMA</b>	Ways and Means Advances
<b>YSR</b>	Yuvajana Shramika Rythu
<b>ZPP</b>	Zilla Praja Parishad