
Appendices

Appendix 1.1

Profile of State of Andhra Pradesh

(Refer Para 1.1, Page 1)

A General Data			
Sl.No	Particulars		Figures
1	Area		1,62,970 Sq.Km.
2	Population		
	a.	As per 2001 Census (Composite State)	7.62 crore
	b.	As per 2011 Census(After re-organisation of the State on 02 June 2014)	5.29 crore
3	a.	Density of Population (as per 2001 Census) (Composite State) (All India Density = 325 persons per Sq. Km.)	277 persons per Sq.Km.
	b.	Density of Population (as per 2011 Census) (After re-organisation of the State on 02 June 2014) (All India Density = 382 persons per Sq.Km.)	304 persons per Sq.Km.
4	Population Below Poverty Line (BPL) (All India Average=21.92 per cent)		9.2 per cent
5	Literacy (as per 2011 Census) (All India Average=73.00 per cent)		67.00 per cent
6	Infant Mortality (per 1000 live births) (All India Average = 30 per 1,000 live births)		25
7	Life Expectancy at birth (All India Average = 69.40 years)		70
8	Gross State Domestic Product (GSDP) 2020-21 at current price		₹ 9,86,611 crore
9	Per capita GSDP CAGR (2011-12 to 2020-21) in per cent	Andhra Pradesh	10.55
		General States	10.28
10	GSDP CAGR (2011-12 to 2020-21) in per cent	Andhra Pradesh	11.80
		General States	17.57
11	Population Growth (2011-21) rate in per cent	Andhra Pradesh	6.24
		General States	11.34
B Financial Data			
Particulars			
CAGR**		2019-20 to 2020-21	
		General States	Andhra Pradesh
(in per cent)			
a.	of Revenue Receipts	-4.56	5.5
b.	of Own Tax Revenue	-4.43	-0.33
c.	of Non Tax Revenue	-35.6	2.41
d.	of Total Expenditure	4.54	11.98
e.	of Capital Expenditure	-2.36	55
f.	of Revenue Expenditure on Education	-1.32	-20.64
g.	of Revenue Expenditure on Health	14.65	22.36
h.	of Salary and Wages	2.27	9.88
i.	of Pension	6.02	0.49

Source: Economic Survey of Andhra Pradesh 2020-21; Data available in website of Ministry of Statistics and Programme implementation; Data provided by Economic Advisor to C&AG of India;

* Figures pertain to Composite State of Andhra Pradesh

** Compounded Annual Growth Rate

Appendix 1.2
Time Series Data on State Government Finances
(Refer Para 1.6, Page 10)

(₹ in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21	
Part A. Receipts						
1	Revenue Receipts	98984	105062	114671	111034	117136
	(i) Own Tax Revenue	44181	49486	58031	57601	57409
	State Goods and Services Tax	-	10820	20611	20227	18872
	Taxes on Sales, Trade, etc.	32484	25335	21914	21410	17800
	State Excise	4645	5460	6220	6915	11575
	Taxes on Vehicles	2467	3039	3341	3279	2966
	Stamps and Registration fees	3476	4271	5428	5318	5603
	Land Revenue	167	107	57	21	143
	Other Taxes	942	454	460	413	450
	(ii) Non Tax Revenue	5193	3814	4396	3315	3395
	(iii) State's share in Union taxes and duties	26264	29001	32787	28242	24460
	(iv) Grants in aid from GOI	23346	22761	19457	21876	31872
2	Misc. Capital Receipts	0	0	0	0	0
3	Recovery of Loans and Advances	2029	51	277	4355	1063
4	Total revenue and Non-debt capital receipts (1+2+3)	101013	105113	114948	115389	118199
5	Public Debt Receipts	59923	74063	97980	112428	161975
	Internal Debt (excluding Ways and Means Advances and Overdraft)	29955	27256	36122	50027	52873
	Transactions under Ways and Means Advances and Overdraft	29154	45861	59868	60371	104539
	Loans and Advances from Government of India	814	946	1990	2030	4563
6	Total receipts in the Consolidated Fund (4+5)	160936	179176	212928	227817	280174
7	Contingency Fund receipts	0	0	0	9	0
8	Public Account receipts	98781	156918	99704	195579	275595
9	Total receipts of Government (6+7+8)	259717	336094	312632	423405	555769
Part B. Expenditure/Disbursements						
10	Revenue Expenditure	116215	121214	128570	137475	152677
	General Services (including interest payments)	32786	39075	40790	45222	48990
	Social Services	50228	59159	64280	68101	65988
	Economic Services	33108	22894	23459	24136	37679
	Grants-in-aid and contributions	93	86	41	16	20
11	Capital Expenditure	15143	13491	19976	12242	18975
	General Services	295	283	275	3752	6498
	Social Services	2431	2891	2866	2056	5205
	Economic Services	12417	10317	16835	6434	7272
12	Disbursement of Loans and Advances	564	2781	1843	5356	1715
13	Inter State Settlement	(-)1	8	26	3	0
14	Total (10+11+12+13)	131921	137494	150415	155076	173367

	2016-17	2017-18	2018-19	2019-20	2020-21	
15	Repayment of Public debt	34777	55081	73274	79366	118274
	Internal Debt (excluding Ways and Means Advances and Overdraft)	4876	8456	12800	17314	12401
	Transactions under Ways and Means Advances and Overdraft	29154	45630	59729	60741	104539
	Loans and Advances from Government of India	747	995	745	1311	1334
16	Appropriation to Contingency Fund	0	0	0	0	0
17	Total disbursement out of Consolidated Fund (14+15+16)	166698	192575	223689	234442	291641
18	Contingency Fund disbursements	0	0	0	9	0
19	Public Account disbursements	91259	146945	87076	182650	268327
20	Total disbursements by the State (17+18+19)	257957	339520	310765	417101	559968
Part C. Deficits						
21	Revenue Deficit (-)/Surplus (+) (1-10)	(-)17231	(-)16152	(-)13899	(-)26441	(-)35541
22	Fiscal Deficit (-)/Surplus (+) (4-14)	(-)30908	(-)32381	(-)35467	(-)39687	(-)55168
23	Primary Deficit (-)/Surplus (+) (22-24)	(-)19211	(-)18534	(-)20125	(-)22034	(-)35150
Part D. Others						
24	Interest Payments (included in revenue expenditure)	11697	13847	15342	17653	20018
25	Arrears of Revenue	0	0	0	0	0
	Percentage of Tax & Non Tax Revenue receipts	0	0	0	0	0
26	Financial Assistance to local bodies, other institutions etc.	53979	53091	60795	59915	73667
27	Ways and Means Advances/Overdraft availed (days)	259	231	250	221	331
28	Interest on Ways and Means Advances/Overdraft	27	44	65	66	83
29	Gross State Domestic Product (GSDP)^s	684416	793186	862957	972782	986611
30	Total Outstanding liabilities (year end)	201314	223706	257510	301802	348246[@]
31	Outstanding guarantees[^] (year end)	9665	35964	49442	67171	91330
32	Number of incomplete projects	271	*	N.A	100 [#]	163 ^{&}
33	Capital blocked in incomplete projects	54,132	43,032 [*]	N.A	60,910 [#]	18,303 ^{&}
Part E: Fiscal Health Indicators (in per cent)						
I	Resource Mobilisation					
	Own Tax Revenue/GSDP	6.46	6.29	6.66	5.93	5.82
	Own Non-Tax Revenue/GSDP	0.76	0.49	0.50	0.34	0.34
	Central Transfers/GSDP	7.25	6.58	6.00	5.16	5.71
II	Expenditure Management					
	Total Expenditure/GSDP	19.27	17.49	17.27	15.97	17.57
	Total Expenditure/Revenue Receipts	133.28	130.87	131.17	139.67	148.00
	Revenue Expenditure/Total Expenditure	88.09	88.16	85.48	88.65	88.07
	Revenue Expenditure on Social Services/Total Expenditure	38.07	43.03	42.74	43.91	38.06

	2016-17	2017-18	2018-19	2019-20	2020-21
Revenue Expenditure on Economic Services/Total Expenditure	25.10	16.65	15.60	15.56	21.73
Capital Expenditure/Total Expenditure	11.48	9.81	13.28	7.89	10.94
Capital Expenditure on Social and Economic Services/Total Expenditure	11.26	9.61	13.10	5.47	7.20
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	-2.52	-2.05	-1.60	-2.72	-3.60
Fiscal deficit/GSDP	-4.52	-4.12	-4.07	-4.09	-5.59
Primary deficit /GSDP	-2.81	-2.36	-2.31	-2.27	-3.56
Revenue deficit/Fiscal deficit	55.75	49.88	39.19	66.62	64.42
IV Management of total Outstanding Liabilities					
Total Outstanding Liabilities/GSDP	29.41	28.46	29.57	31.07	35.30
Total Outstanding Liabilities/RR	203.38	212.93	224.56	271.81	299.27
V Other Fiscal Health Indicators					
Return on Investment	0.05	0.01	0.01	0.04	0.02
Financial Assets/Liabilities	1.09	1.02	0.98	0.90	0.82

* State Government had furnished details only in respect of 27 Major and Medium Irrigation Projects. The information is not exhaustive but is as furnished by the Departmental authorities.

State Government had furnished details only in respect of 97 Major and Medium Irrigation Projects and 3 Housing projects. The information is not exhaustive but is as furnished by the Departmental authorities.

& State Government had not furnished details in respect of Irrigation projects. The information is not exhaustive but is as furnished by the Departmental authorities.

^ as disclosed in Budget documents.

\$ GSDP data from Data available in website of Ministry of statistics and Programme implementation and Data provided by Economic Advisor to C&AG of India;

N.A: Not Available as State Government has not provided the data on Incomplete Projects

@ Outstanding Debt excludes an amount of ₹ 2,311 crore received towards back-to-back loan in lieu of GST compensation as it is to be serviced from cess collected in Compensation Fund with no repayment obligation on the State resources

Appendix 2.1
Summarised position of Apportionment of Balances between Andhra Pradesh and
Telangana as on 31 March 2021
(Refer Para 2.10, Page 61)

(₹ in crore)

Sl. No	Head of Account	Balance as on 01 June 2014	Balance allocated to Telangana	Balance allocated to Andhra Pradesh	Balance yet to be apportioned as on 31 March 2021
1	Capital Heads	1,51,349.67	0	0	1,51,349.67
2	Public Debt	1,66,522.32	69,479.48	97,123.93	(-)81.09
3	Loans and Advances	28,099.69	0	0	28,099.69
4	Small Savings, Provident Funds	14,077.84	6,097.54	7,980.30	0
5	Reserve Funds	2,459.06	1,008.81	1,450.25	0
6	Deposits and Advances	17,082.77	4,478.89	8,129.84	4,474.04
7	Suspense and Miscellaneous	6,234.24	2,495.81	3,500.43	238.00
8	Remittances	339.47	2.32	26.92	310.23

Source: Finance Accounts of respective years.

Appendix 3.1
Cases of un-utilised Supplementary provision (₹ one crore or more in each case)
(Refer Para 3.8, Page 71)

Sl. No	Grant No.	Name of the Grant	Original	Supplementary	Total Grant	Expenditure	Savings	(₹ in crore)
								Un-utilised Supplementary Provision
Revenue Voted								
1	I	State Legislature	98.50	1.85	100.35	98.14	2.21	1.85
2	II	Governor and Council of Ministers	13.11	19.37	32.47	27.23	5.25	5.25
3	III	Administration of Justice	755.85	36.72	792.58	677.77	114.80	36.72
4	IV	General Administration and Elections	596.34	81.63	677.97	623.69	54.29	54.29
5	X	Home Administration	5425.21	900.71	6325.92	6272.89	53.03	53.03
6	XI	Roads Buildings and Ports	3975.73	1159.50	5135.23	4527.16	608.07	608.07
7	XII	School Education	19355.32	531.85	19887.17	18775.38	1111.78	531.85
8	XIII	Higher Education	1782.13	504.86	2286.99	1678.07	608.92	504.86
9	XIV	Technical Education	690.63	71.47	762.11	589.75	172.36	71.47
10	XVI	Medical and Health	9251.59	1336.46	10588.06	8853.43	1734.63	1336.46
11	XVII	Municipal Administration and Urban Development	6946.59	1104.55	8051.15	5412.64	2638.51	1104.55
12	XVIII	Housing	3691.79	61.08	3752.87	1141.92	2610.95	61.08
13	XIX	Information and Public Relations	261.57	13.81	275.37	231.34	44.03	13.81
14	XX	Labour and Employment	601.37	1.98	603.35	223.98	379.37	1.98
15	XXI	Social Welfare	9158.41	130.72	9289.13	4188.79	5100.34	130.72
16	XXII	Tribal Welfare	3084.45	219.70	3304.16	2479.83	824.33	219.70
17	XXIII	Backward Classes Welfare	26891.18	2003.48	28894.67	15017.38	13877.28	2003.48
18	XXIV	Minority Welfare	2055.13	755.45	2810.59	962.68	1847.90	755.45
19	XXV	Women Child and Disable Welfare	3188.07	416.96	3605.02	3077.83	527.19	416.96
20	XXVI	Administration of Religious Endowments	222.32	1.21	223.53	159.94	63.59	1.21
21	XXVII	Agriculture	11221.46	2071.83	13293.29	10715.76	2577.53	2071.83
22	XXVIII	Animal Husbandry and Fisherie	1002.47	158.61	1161.09	970.26	190.83	158.61
23	XXIX	Forest Science Technology and Environment	400.94	58.38	459.32	353.81	105.51	58.38
24	XXX	Cooperation	160.81	2.09	162.90	151.43	11.47	2.09
25	XXXI	Panchayat Raj	8446.37	245.50	8691.87	8453.76	238.10	238.10

Sl. No	Grant No.	Name of the Grant	Original	Supplementary	Total Grant	Expenditure	Savings	Un-utilised Supplementary Provision
26	XXXII	Rural Development	5685.37	1560.67	7246.04	7144.57	101.47	101.47
27	XXXIII	Major and Medium Irrigation	1043.77	335.51	1379.28	1328.02	51.26	51.26
28	XXXV	Energy	6743.28	10.00	6753.28	6002.05	751.23	10.00
29	XXXVI	Industries and Commerce	2081.46	20.21	2101.67	1409.08	692.60	20.21
30	XXXVII	Tourism Art and Culture	49.13	14.35	63.48	51.63	11.85	11.85
30	XXXVIII	Civil Supplies Administration	3516.55	1105.35	4621.91	104.26	4517.65	1105.35
32	XXXIX	Information Technology and Communications	145.72	1.81	147.53	117.70	29.83	1.81
Capital Voted								
33	III	Administration of Justice	120.00	7.13	127.13	19.40	107.73	7.13
34	IV	General Administration and Elections	8.36	1.42	9.78	5.09	4.69	1.42
35	V	Revenue Registration and Relief	3338.19	3922.95	7261.15	6642.73	618.42	618.42
36	VIII	Transport Administration	0.00	1.50	1.50	0.48	1.02	1.02
37	IX	Fiscal Administration Planning Surveys and Statistics	197.00	905.05	1102.05	106.39	995.66	905.05
38	X	Home Administration	563.51	28.31	591.81	161.49	430.32	28.31
39	XI	Roads Buildings and Ports	2353.84	127.83	2481.67	939.66	1542.01	127.83
40	XII	School Education	3248.70	428.10	3676.80	3320.28	356.52	356.52
41	XIII	Higher Education	494.85	65.66	560.51	91.92	468.59	65.66
42	XVI	Medical and Health	2167.89	369.05	2536.94	537.05	1999.89	369.05
43	XVII	Municipal Administration and Urban Development	1203.65	155.38	1359.03	297.32	1061.71	155.38
44	XXII	Tribal Welfare	149.88	3.00	152.88	105.15	47.72	3.00
45	XXV	Women Child and Disable Welfare	267.95	25.00	292.95	20.85	272.10	25.00
46	XXVII	Agriculture	421.37	3.62	424.99	49.27	375.72	3.62
47	XXIX	Forest Science Technology and Environment	56.38	2.50	58.88	15.28	43.60	2.50
48	XXX	Cooperation	74.75	100.00	174.75	25.49	149.26	100.00
49	XXXI	Panchayat Raj	2625.07	446.50	3071.58	2236.66	834.92	446.50
50	XXXIII	Major and Medium Irrigation	9996.86	446.21	10443.07	3719.16	6723.91	446.21

Sl. No	Grant No.	Name of the Grant	Original	Supplementary	Total Grant	Expenditure	Savings	Un-utilised Supplementary Provision
51	XXXIV	Minor Irrigation	645.87	9.47	655.34	310.98	344.35	9.47
52	XXXV	Energy	0.00	66.00	66.00	0.00	66.00	66.00
53	XXXVII	Tourism Art and Culture	37.32	26.89	64.21	10.68	53.53	26.89
Capital Charged								
54	XXXIII	Major and Medium Irrigation	46.55	15.57	62.12	14.8	47.32	15.57
Loans Voted								
55	V	Revenue Registration and Relief	0.00	1000.00	1000.00	0.00	1000.00	1000.00
56	XXVIII	Animal Husbandry and Fisherie	0.00	32.26	32.26	20.00	12.26	12.26
57	XXXV	Energy	246.00	665.00	911.00	95.92	815.08	665.00
58	XXXVI	Industries and Commerce	1213.79	275.19	1488.98	402.38	1086.59	275.19
Total			168020.4	24067.29	192087.70	130970.60	61117.11	17476.77

Source: Appropriation Accounts of 2020-21

Appendix 3.2
Cases where Supplementary provision (₹ one crore or more in each case) proved unnecessary
(Refer Para 3.8.1, Page 72)

(₹ in crore)					
Sl. No	No. and Name of the Grant	Original	Expenditure	Savings out of Original Provision	Supplementary Provision
Revenue Voted					
1	I- State Legislature	98.50	98.14	2.21	1.85
2	III- Administration of Justice	755.85	677.77	114.80	36.72
3	XII- School Education	19355.32	18775.38	1111.78	531.85
4	XIII- Higher Education	1782.13	1678.07	608.92	504.86
5	XIV-Technical Education	690.63	589.75	172.36	71.47
6	XVI-Medical and Health	9251.59	8853.43	1734.63	1336.46
7	XVII-Municipal Administration and Urban Development	6946.59	5412.64	2638.51	1104.55
8	XVIII- Housing	3691.79	1141.92	2610.95	61.08
9	XIX-Information and Public Relations	261.57	231.34	44.03	13.81
10	XX-Labour and Employment	601.37	223.98	379.37	1.98
11	XXI-Social Welfare	9158.41	4188.79	5100.34	130.72
12	XXII-Tribal Welfare	3084.45	2479.83	824.33	219.70
13	XXIII-Backward Classes Welfare	26891.18	15017.38	13877.28	2003.48
14	XXIV-Minority Welfare	2055.13	962.68	1847.90	755.45
15	XXV-Women Child and Disable Welfare	3188.07	3077.83	527.19	416.96
16	XXVI-Administration of Religious Endowments	222.32	159.94	63.59	1.21
17	XXVII-Agriculture	11221.46	10715.76	2577.53	2071.83
18	XXVIII-Animal Husbandry and Fisherie	1002.47	970.26	190.83	158.61
19	XXIX-Forest Science and Technology Environment and	400.94	353.81	105.51	58.38
20	XXX-Cooperation	160.81	151.43	11.47	2.09
21	XXXV-Energy	6743.28	6002.05	751.23	10.00
22	XXXVI-Industries and Commerce	2081.46	1409.08	692.60	20.21
23	XXXVIII-Civil Supplies Administration	3516.55	104.26	4517.65	1105.35
24	XXXIX-Information Technology and Communications	145.72	117.7	29.83	1.81
Capital Voted					
1	III-Administration of Justice	120.00	19.4	107.73	7.13
2	IV-General Administration and Elections	8.36	5.09	4.69	1.42

Sl. No	No. and Name of the Grant	Original	Expenditure	Savings out of Original Provision	Supplementary Provision
3	IX-Fiscal Administration Planning Surveys and Statistics	197	106.39	995.66	905.05
4	X-Home Administration	563.51	161.49	430.32	28.31
5	XI-Roads Buildings and Ports	2353.84	939.66	1542.01	127.83
6	XIII-Higher Education	494.85	91.92	468.59	65.66
7	XVI-Medical and Health	2167.89	537.05	1999.89	369.05
8	XVII-Municipal Administration and Urban Development	1203.65	297.32	1061.71	155.38
9	XXII-Tribal Welfare	149.88	105.15	47.72	3.00
10	XXV-Women Child and Disable Welfare	267.95	20.85	272.10	25.00
11	XXVII-Agriculture	421.37	49.27	375.72	3.62
12	XXIX-Forest Science and Technology Environment	56.38	15.28	43.60	2.50
13	XXX-Cooperation	74.75	25.49	149.26	100.00
14	XXXI-Panchayat Raj	2625.07	2236.66	834.92	446.50
15	XXXIII-Major and Medium Irrigation	9996.86	3719.16	6723.91	446.21
16	XXXIV-Minor Irrigation	645.87	310.98	344.35	9.47
17	XXXVII-Tourism Art and Culture	37.32	10.68	53.53	26.89
Capital Charged					
1	XXXIII-Major and Medium Irrigation	46.55	14.80	47.32	15.56
Loans Voted					
1	XXXV-Energy	246.00	95.92	815.08	665.00
2	XXXVI-Industries and Commerce	1213.79	402.38	1086.59	275.19
Total		136198.50	92558.15	57939.57	14299.23

Source: Appropriation Accounts of 2020-21

Appendix 3.3

Cases where Supplementary provision (more than ₹ one crore) proved insufficient

(Refer Para 3.8.1, Page 72)

(₹ in crore)						
Sl. No	No. and Name of the Grant	Original	Supplementary Provision	Total Grant	Expenditure	Excess
Revenue Voted						
1	V-Revenue Registration and Relief	5479.88	897.00	6376.88	6494.48	117.61
2	IX-Fiscal Administration Planning Surveys and Statistics	19683.89	1632.21	21316.1	25569.8	4253.71
Loans voted						
3	XVII-Municipal Administration and Urban Development	0.00	151.30	151.30	152.72	1.42
Revenue Charged						
4	IX-Fiscal Administration Planning Surveys and Statistics	19539.48	23.50	19562.98	20019.07	456.09
Public Debt Charged						
5	IX-Fiscal Administration Planning Surveys and Statistics	13915.11	7.63	13922.73	118274.3	104351.60
Total		58618.35	2711.63	61329.98	170510.4	109180.40

Source: Appropriation Accounts of 2020-21

Appendix 3.4**Cases where re-appropriation (more than ₹ one crore) proved unnecessary****(Refer Para 3.9.1, Page 73)****(₹ in crore)**

Sl. No	Grant No. and Name of the Grant	Head of Account and nomenclature	Original	Supplementary	Expenditure	Savings out of total provision	Re-appropriation
1	IX-Fiscal Administration, Planning, Surveys and Statistics	2071-1-800-24-Medical Reimbursement of all types of Pensioners	0.00	0.00	0.00	0.00	70.82
2	XIII- Higher Education	2202-3-104-06-Assistance to Aided Colleges	565.98	0.00	364.69	201.29	49.87
3	XXVI-Administration Of Religious Endowments	2250-00-102-03 District Offices	27.65	0.00	26.06	1.59	1.06
4	XXXII-Rural Development	2515-00-102-25 Mahila Kisan Sashaktikaran Pariyojana	150.00	0.00	0.00	150.00	20.07
5	XXXIII-Major And Medium Irrigation	4711-03-103-06 Krishna Delta Area	13.38	0.00	13.27	0.11	1.11
Total			757.01	0.00	404.02	352.99	142.94

Source: Appropriation Accounts of 2020-21 and Grants Audit Register of 2020-21 compiled by O/o PAG (A&E), AP.

Appendix 3.5

Cases where re-appropriation (more than ₹ one crore) proved excessive

(Refer Para 3.9.1, Page 73)

(₹ in crore)

Sl. No	Grant No. and Name of the Grant	Head of Account and nomenclature	Original	Suppleme-ntary	Re-appropriation	Net Provision	Expenditure	Final Saving i.e Excessive Re-appropriati on
1	IX-Fiscal Administration, Planning, Surveys and Statistics	2049-01-305-01 Management of Debt	1.24	0.00	56.90	58.13	51.43	6.70
2	IX-Fiscal Administration, Planning, Surveys and Statistics	2071-1-800-24 Medical Reimbursement of all types of pensioners	0.00	0.00	70.82	70.82	0.00	70.82
3	XIII-Higher Education	2202-03-104-06 Assistance to Aided Colleges	565.98	0.00	49.87	615.85	364.69	251.16
4	XXVI- Administration Of Religious Endowment s	2250-00-102-03 Administration Of Religious Endowments	27.65	0.00	1.06	28.71	26.06	2.66
5	XXVI- Administration Of Religious Endowment s	2250-0-102-4 Executive Officers of Temples	45.14	0.00	2.97	48.11	45.32	2.79
6	XXXII- Rural Developme nt	2515-0-102-25 Mahila Kisan Sashaktikaran Pariyojana	150	0.00	20.07	170.07	0.00	170.07
7	XXXIII- Major And Medium Irrigation	4711-3-103-6 Krishna Delta Area	13.38	0.00	1.11	14.50	13.27	1.22
8	XXXIII- Major And Medium Irrigation	4711-3-103-8 Pennar Delta Area	5.45	0.00	4.06	9.50	7.34	2.16
Total			808.84	0.00	206.86	1015.69	508.11	507.58

Source: Appropriation Accounts of 2020-21 and Grants Audit Register of 2020-21 compiled by O/o PAG (A&E), AP.

Appendix 3.6**Cases where re-appropriation (more than ₹ one crore) proved in-sufficient****(Refer Para 3.9.1, Page 73)****(₹ in crore)**

Sl. No	Grant No. and Name of the Grant	Head of Account and nomenclature	Original	Supplementary	Re-appropriation	Net Provision	Expenditure	Final Excess(+)/ Savings(-)
1	IX- Fiscal Administration, Planning, Surveys and Statistics	2071-1-101-24 Pension Allocable to Successor State of Andhra Pradesh	95.07	0.00	27.02	122.09	3439.59	3317.5
2	IX- Fiscal Administration, Planning, Surveys and Statistics	2071-1-105-24 Family Pension allocable to successor states of Andhra Pradesh	18.39	0.00	201.05	219.44	1155.82	936.37
3	XII-School Education	4202-1-789-47 Samagra Shiksha	32.72	0.00	1.37	34.10	36.97	2.87
4	XXII- Tribal Welfare	2225-2-102-10 Grants under Proviso Art. 275 (1)	55.52	0.00	35.06	90.58	103.70	13.12
5	XXII- Tribal Welfare	2225-2-102-53 YSR Pension Kanuka	894.34	0.33	55.50	950.17	966.98	16.81
6	XXVII- Agriculture	2401-0-796-7 National Horticulture	15.66	0.00	3.40	19.06	21.01	1.95
Total			1111.70	0.33	323.40	1435.44	5724.07	4288.62

Source: Appropriation Accounts of 2020-21 and Grants Audit Register of 2020-21 compiled by O/o PAG (A&E), AP.

Appendix 3.7

Cases where anticipated savings not surrendered (short surrender of ₹ one crore or more in each case)

(Refer Para 3.9.3, Page 74)

(₹ in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Savings	Amount surrendered	Savings which remained to be surrendered
Revenue Voted					
1	VI-Excise Administration	148.84	5.62	2.61	3.01
2	XI-Roads Buildings and Ports	5135.23	608.07	595.41	12.65
3	XII-School Education	19887.17	1111.78	1050.02	61.77
4	XIII-Higher Education	2286.99	608.92	354.29	254.63
5	XVII-Municipal Administration and Urban Development	8051.15	2638.51	2616.35	22.16
6	XXI-Social Welfare	9289.13	5100.34	1395.04	3705.3
7	XXII-Tribal Welfare	3304.16	824.33	0.00	824.33
8	XXIII-Backward Classes Welfare	28894.67	13877.28	1981.83	11895.45
9	XXIV-Minority Welfare	2810.59	1847.9	714.78	1133.13
10	XXVI-Administration of Religious Endowments	223.53	63.59	0.00	63.59
11	XXVIII-Animal Husbandry and Fisheries	1161.09	190.83	171.96	18.87
12	XXXII-Rural Development	7246.04	101.47	1.47	100.00
13	XXXIII-Major and Medium Irrigation	1379.28	51.26	49.06	2.20
14	XXXV-Energy	6753.28	751.23	729.55	21.68
Capital Voted					
15	X-Home Administration	591.81	430.32	386.67	43.65
16	XI-Roads Buildings and Ports	2481.67	1542.01	1245.36	296.66
17	XIII-Higher Education	560.51	468.59	430.97	37.62
18	XXXIII-Major and Medium Irrigation	10443.07	6723.91	6681.92	41.99
19	XXXV-Energy	66.00	66.00	0.00	66.00
Capital Charged					
20	XXXIII-Major and Medium Irrigation	62.12	47.32	40.43	6.89
Loans Voted					
21	V-Revenue Registration and Relief	1000.00	1000.00	0.00	1000.00
22	XXXV-Energy	911.00	815.08	585.08	230.00
23	XXXVI-Industries and Commerce	1488.98	1086.59	11.63	1074.96

Source: Appropriation Accounts of 2020-21

Appendix 3.8
Excess Expenditure during 2020-21
(Refer Para 3.11.1, Page 77)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant	Expenditure	Excess	Reasons for excess expenditure
1	III	Administration of Justice(RC)	38.04	57.55	19.51	Specific reasons for excess were not intimated by Government.
2	V	Revenue Registration and Relief (RV)	6,376.88	6,494.48	117.61	
3	IX	Fiscal Administration Planning Surveys and Statistics(RV)	21,316.10	25,569.80	4,253.71	
4	IX	Fiscal Administration Planning Surveys and Statistics (RC)	19,562.98	20,019.07	456.09	
5	IX	Fiscal Administration Planning Surveys and Statistics(LV)	208.48	1,031.27	822.79	
6	IX	Fiscal Administration Planning Surveys and Statistics(PDC)	13,922.73	1,18,274.31	104351.58	
7	XVII	Municipal Administration and Urban Development(LV)	151.30	152.72	1.42	
8	XXXV I	Industries and Commerce(CV)	106.51	592.92	486.41	
Total			61683.02	172192.12	110509.12	

Source: Appropriation Accounts of 2020-21; RV-Revenue Voted; RC- Revenue Charged, PDC-Public Debt Charged. #Including excess on account of Ways and Means of Advance of ₹ 104539.24 crore.

Appendix 3.9
Excess over provision of previous years requiring regularisation
(Refer Para 3.11.3; page 77)

(₹ in crore)

Year	Number of Grants/ Appropriations	Section	Grant/Appropriation numbers	Amount of excess
2004-05	5 Grants	Revenue:	VIII, XIX and XL	14.83
		Capital:	XVI	
		Loans:	XXXVI	
	1 Appropriation	Revenue:	XXXVI	
2005-06	10 Grants	Revenue:	X, XI, XIX and XXXI	585.82
		Capital:	VIII, XIII, XVII, XXXII and XXXIII	
		Loans:	XVII	
	3 Appropriations	Revenue:	II, XVI and XXVIII	
2006-07	7 Grants	Revenue:	IX, X, XI and XIV	198.72
		Capital:	XVII and XXIX	
		Loans:	XXVII	
	1 Appropriation	Revenue:	III	
2007-08	7 Grants	Revenue:	X, XI and XXXII	201.30
		Capital:	XVII, XXXIII and XXXV	
		Loans:	XXXVI	
	3 Appropriations	Revenue:	II, IV and XIV	
2008-09	11 Grants	Revenue:	II, V, XI, XXIV, XXVI and XXXI	709.24
		Capital:	XVII and XXXIX	
		Loans:	XIX, XXVII and XXXVI	
	3 Appropriations	Revenue:	II, III and XIII	
2009-10	10 Grants	Revenue:	III and XIX	109.74
		Capital:	IV, VII, X, XVII and XXIX	
		Loans:	XI, XVI and XVII	
	2 Appropriations	Revenue:	VII and XIII	
2010-11	11 Grants	Revenue:	X and XXIV	867.54
		Capital:	X, XVII, XXVII and XXXVI	
		Loans:	XI, XV, XVI, XVII and XXXV	
	5 Appropriations	Revenue:	IV, V, X and XVII	
		Capital:	XI	
2011-12	5 Grants	Revenue:	X and XXIV	188.59
		Capital:	XVII	
		Loans:	IX and XV	
	2 Appropriations	Revenue:	XXIII and XXV	
2012-13	5 Grants	Revenue:	X, XI, XVII and XXXIX	275.63
		Capital:	XXIX	
	1 Appropriation	Revenue:	XVI	
2013-14	4 Grants	Revenue:	X, XI	530.12
		Capital:	XVII and XXIX	
	1 Appropriation	Revenue:	XVI	
2014-15	26 Grants	Revenue:	II, V, VI, XI, XIX, XX, XXV, XXVI, XXVII, XXXI, XXXII, XXXIV, XXXV and XXXVI	13,134.68

		Capital:	V, VIII, X, XI, XII, XVI, XVIII and XXXV	
		Loans:	IX, XVII, XXIX and XXXVI	
	2 Appropriations	Revenue:	III	
		Loans:	IX	
2015-16	15 Grants	Revenue	II, V, VII, IX, XI, XV, XIX, XX, XXX and XXXVIII	
		Capital	XXIX and XXXIV	
		Loans	IX, XVII and XXVIII	
	2 Appropriations	PDC	IX and XL	36,856.98
2016-17	4 Grants	Revenue	XI and XL	
		Capital	XIV and XXIX	
	1 Appropriation	PDC	IX	1,686.83
2017-18	3 Grants	Revenue	II and XI	
		Capital	XXXIX	
	2 Appropriations	Capital	XXXI	
		PDC	IX	47,144.53
2018-19	2 Grants	Revenue:	IX	
		Loans	IX	
		Revenue	IX	
	2 Appropriations	PDC	IX	64,005.68
2019-20	5 Grants	Revenue	IX, XVII, XXI, XXIII AND XXIV	
	4 Appropriations	Revenue	III, IX and XXXVI	
		PDC	IX	73,983.26
Total				2,40,493.49

Source: Appropriation Accounts of respective years

Appendix 3.10
Amount of excess expenditure relating to the years 2014-15 to 2019-20
for which ENs were not furnished
(Refer Para 3.11.3; page 78)

Year	Number of Grants/ Appropriations	Amount of Excess expenditure reported	(₹ in crore)	
			Amount for which ENs furnished	Amount for which ENs are yet to be furnished to Audit
2014-15	26 Grants and 2 Appropriations	13,134.68	13,134.68	0.00
2015-16	15 Grants and one Appropriation	36,856.98	36,856.98	0.00
2016-17	4 Grants and one Appropriation	1,686.83	1,686.83	0.00
2017-18	Three Grants and two Appropriations	47,144.53	0.00	47,144.53
2018-19	Two Grants and Two Appropriations	64,005.68	0.00	64,005.68
2019-20	five Grants and four Appropriations	73,983.26	0.00	73,983.26
Total		2,36,811.96	51,678.49	1,85,133.47

Source: Appropriation Accounts of respective years and information compiled by O/o AG(Audit), AP.

Appendix 4.1
Schemes under which lapsing was made
(Refer Para 4.7.4.2; page 90)

Scheme	Amount lapsed (₹ in crore)
Administration of Drugs Control Act	1.42
Andhra Pradesh Forensic Science Laboratory	14.49
Assistance to Intergrated Co-operative Development Project (50% NCDC)	0.93
Atal Mission for Rejuvenation and Urban Transformation (AMRUT) Scheme	11.78
Blue Revolution - Integrated Development and Management of Fisheries	5.69
Blue Revolution-Integrated Development and Management of Fisheries	37.83
Capacity building for developing trauma care facilities in the Government Hospitals on National Highways	0.28
Center for excellence at Govt. hospitals for mental care , Vishakapatnam under NMHP	4.00
Central Road Fund - State Allocation Works	0.03
Cyber Crime Prevention against Women and Children (CCPWC)	0.07
Dam and Appurtenant Works	0.01
Deduct - Recoveries	0.55
Deen Dayal Upadhyaya Grameen Kaushalya Yojana	113.47
DRDA Administration	2.25
Early Warning Dissemination Systems under NCRMP	39.69
Establishment of New Medical Colleges	1.10
Flood Damage Repairs (New & Continuation) of National Highways	7.48
Grants under Proviso Art. 275 (1)	5.89
Home Affairs Scheme for Safety of Women	7.00
Implementation of Crime and Criminal Tracking Network System(CCTNS)	3.89
Integrated Child Development Service (ICDS)	77.01
Integrated Child Development Services	35.11
Integrated Child Development Services (ICDS)	0.01
Integrated Child Protection Scheme (ICPS)	7.47
Integrated Development of Wild Life Habitats	0.02
Intensification of Forest Management	0.04
Investments for Assistance to Integrated Co-operative Development Projects (NCDC) Scheme	45.85
Jagananna Gorumudda - Mid-Day Meal (Cooking Cost) (Primary)	0.01
Jagananna Gorumudda - Nutritious Meals Programme (MDM)	0.02
Jagananna Vasati Deevana (MTF) to ST Students	35.67
Loan Assistance for Integrated Co-operative Development Projects (N.C.D.C.)	33.16
Minimum Support Price for Minor Forest Produce	10.10
Monetary Relief and Legal Aid to the victims of Atrocities on Scheduled Castes	0.19
Multi Sectoral Development Programme for Minorities	126.97
National Action Plan for Drug Demand reduction	6.18
National Action Plan for Senior Citizens (NAPSRC)	0.71
National Afforestation Programme (National Mission for a Green India)	1.57
National Creche Scheme	4.20
National Disability Pension Scheme	0.64
National Family Benefit Scheme	4.45
National Food Security Mission	84.81

National Health Mission (NHM)	355.54
National Horticulture Mission	39.97
National Live Stock Management Programme	13.45
National Livestock Health and Disease Control Programme	2.81
National Mission for Empowerment of Women (NMEW)	0.07
National Mission for Sustainable Agriculture (NMSA)	41.05
National Mission on Agricultural Extension & Technology	33.36
National Mission on AYUSH including Mission on Medicinal Plants	1.93
National Nutrition Mission (NNM)	78.93
National Oil Seed and Oil Palm Mission (Oil Palm)	7.81
National Oil Seed and Oil Palm Mission (Oil Seeds)	11.56
National Rural Drinking Water Programme (NRDWP)	264.68
National Rurban Mission	24.30
National Scheme for Modernization of Police and Other forces	7.08
National Urban Livelihood Mission (NULM)	31.58
Nation-wide Emergency Response System (NERS)	1.33
Nutrition Programme	233.52
Ordinary Repairs of National Highways	29.71
Paramparagat Krishi Vikas Yojana	86.81
Pradhan Manthri Awas Yojana (Urban)	696.16
Pradhan Mantri Kaushal Vikas Yojana	1.96
Pradhan Mantri Matru Vandana Yojana	1.23
Pradhana Mantri Krishi Sinchayi Yojana (PMKSY)	59.95
Project Elephant	0.14
Project Establishment Under Chief Engineer, Polavaram Project	0.59
Project Tiger	0.00
Providing additional infrastructure to enhanced UG/PG Seats in Government Medical Colleges	7.78
Rainfed Area Development (RAD)	5.00
Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	0.11
Rashtriya Gram Swaraj Abhiyan (RGSA)	14.61
Rashtriya Krushi Vikasa Yojana (RKVY)	154.05
Rashtriya Uchcharat Shiksha Abhiyan (RUSA)	36.51
Rejuvenation of Coffee Plantation	2.85
Samagra Shiksha	219.78
SANKALP Scheme	6.03
Scheme for Development of (OBC) Other Backward Classes and denotified, Nomadic and Semi-nomadic Tribes	75.53
Scheme for Implementation of Persons with Disabilities Act. 1995	13.82
Security Related Expenditure (SRE) - Scheme for curbing extremist activities in the State	2.19
Smart Cities	74.12
Soil Health Card Scheme	7.05
Soil Health Management	0.40
Special Central Assistance for Special Component Plan (SCP) for SCs	30.83
Special Infrastructure Scheme for Left Wing Extremist Areas	0.30
Special Infrastructure Scheme(SIS) for upgradation - Special Intelligence Branches(SIBs) and Grey	13.77
State Cancer Institute	30.55
Sub Mission on Agricultural Extension (SMAE)	7.38
Sub Mission on Agriculture Mechanisation	188.67
Swachh Bharat Mission - Gramin	2.29

Swatch Bharat Mission - Construction of (IHHL) individual House Hold Lavetries in all Nagarapanchayats, Municipalities/Corporation	11.57
Swatch Bharath Mission - Construction of Community toilets in all Nagarapanchayats, Municipalities/Corporations	34.77
The Special Central Assistance (SCA) for the most LWE affected districts	27.76
Training Programmes Under Intergrated Child Development Services (ICDS)Scheme	0.25
YSR Sampoorna Poshana	4.66
YSR Sampoorna Poshana & Plus	81.99
Grand Total	3,812.18

Appendix-4.2
(Inoperative Reserve Funds)
(Refer Para 4.9.6; page 96)

S.No	Classification	Amount (₹)	Year from which lying in-operative
Reserve Funds bearing interest			
1	8115-00-103-03	10,39,06,355	2008-09
2	8121-00-101-00	1,703	2012-13
3	8121-00-102-00	12	2012-13
	Total	10,39,08,070	
Reserve Funds not bearing interest			
4	8226-00-101-01	12,35,77,360	2013-14
5	8229-00-200-03	7,29,000	2003-04
6	8229-00-200-08	2,08,40,360	2009-10
7	8235-00-101-00	1,06,149	2008-09
8	8235-00-102-00	2,65,397	2008-09
9	8235-00-103-02	12,49,605	2005-06
10	8235-00-200-02	64,11,398	2002-03
11	8235-00-200-03	(-)6,60,684	2002-03
	Total	15,25,18,585	

Appendix 4.3
Statement showing submission of accounts and status of Audit of Autonomous Bodies (Section 19, 20 of DPC Act 1971)
(Refer Para 4.11, Page 97)

Sl. No.	Name of Body/Authority	Period of entrustment up to	Year up to which accounts were rendered	Placement of SAR in the Legislature	No. of accounts to be submitted to Audit
1.	AP State Legal Services Authority, Vijayawada	Not required as per Section 18 of Legal Services Act, 1987	2014-15	Not placed in the Legislature	6 (2015-16 to 2020-21)
2.	District Legal Services Authority, Anantapur		2018-19		2 (2019-20 & 2020-21)
3.	District Legal Services Authority, Chittoor		2019-20		1 (2020-21)
4.	District Legal Services Authority, East Godavari		2017-18		3 (2018-19 to 2020-21)
5.	District Legal Services Authority, Guntur		2017-18		3 (2018-19 to 2020-21)
6.	District Legal Services Authority, Krishna		2016-17		4 (2017-18 to 2020-21)
7.	District Legal Services Authority, Kadapa		2018-19		2 (2019-20 & 2020-21)
8.	District Legal Services Authority, Kurnool		2017-18		3 (2018-19 to 2020-21)
9.	District Legal Services Authority, Nellore		2017-18		3 (2018-19 to 2020-21)
10.	District Legal Services Authority, Prakasam		2016-17		4 (2017-18 to 2020-21)
11.	District Legal Services Authority, Srikakulam		2016-17		4 (2017-18 to 2020-21)
12.	District Legal Services Authority, Visakhapatnam		2015-16		5 (2016-17 to 2020-21)
13.	District Legal Services Authority, Vizianagaram		2016-17		4 (2017-18 to 2020-21)
14.	District Legal Services Authority, West Godavari		2016-17		4 (2017-18 to 2020-21)
15.	AP Building and Other Construction Workers Welfare Board, Hyderabad				2014-15 (Up to 01.06.2014)
16.	AP Real Estate Regulatory Authority		2018-19	...	2 (2019-20 & 2020-21)
17.	Visakhapatnam Urban Development Authority (VUDA)	2021-22	2016-17	2014-15	4 (2017-18 to 2020-21)
18.	Tirupathi Urban Development Authority (TUDA)	2021-22	2017-18	2017-18	3 (2018-19 to 2020-21)
19.	Capital Region Development Authority (CRDA) (Formerly VGT Muda), Vijayawada	2018-19	2016-17	2016-17	2 (2017-18 & 2018-19)
20.	Putaparthi Urban Development Authority (PUDA)	2005-06 Onwards	*	*	16 (2005-06 to 2020-21)
21.	Godavari Urban Development Authority (GUDA)	2021-22	Entrustment orders received in the year 2019-20		4 (2017-18 to 2020-21)
22.	Kurnool Urban Development Authority	2021-22			4 (2017-18 to 2020-21)

	(KUDA)		and want of accounts called for, Accounts not received in complete shape.		
23.	Machilipatnam Urban Development Authority (MUDA)	2021-22			4 (2017-18 to 2020-21)
24.	Nellore Urban Development Authority (NUDA)	2021-22			4 (2017-18 to 2020-21)
25.	Anantapuramu- Hindupur Urban Development Authority (AHUDA)	2021-22			0
26.	Integrated Tribal Development Agency, Kotaramachandrapuram	2021-22	2014-15		6 (2015-16 to 2020-21)
27.	Integrated Tribal Development Agency, Parvathipuram	2021-22	2015-16		5 (2016-17 to 2020-21)
28.	Integrated Tribal Development Agency, Seethampeta	2021-22	2014-15		6 (2015-16 to 2020-21)
29.	Integrated Tribal Development Agency, Paderu	2021-22	2014-15		6 (2015-16 to 2020-21)
30.	Integrated Tribal Development Agency, Rampachodavaram	2021-22	2014-15		6 (2015-16 to 2020-21)
31.	Integrated Tribal Development Agency, Srisailam	2021-22	2013-14		7 (2014-15 to 2020-21)
32.	Integrated Tribal Development Agency, SPSR Nellore	2021-22	2011-12		9 (2012-13 to 2020-21)
33.	Integrated Tribal Development Agency Plain Areas, Vijayawada	2021-22	2017-18		3 (2018-19 to 2020-21)
34.	Andhra Pradesh Vaidya Vidhana Parishad,(APVVP), Guntur	2019-20	2013-14	2007-08	6 (2014-15 to 2019-20)
35.	Andhra Pradesh Khadi and Village Industries Board(APKVIB), Guntur	2019-20	2013-14	2013-14	6 (2014-15 to 2019-20)
36.	Andhra Pradesh Compensatory Afforestation Fund Management and Planning Authority (AP CAMPA), Guntur	2018-19	2017-18	No Provision of placement in legislature as per CAMPA guidelines	3 (2018-19 to 2020-21)

*Note- In respect of PUDA, though the accounts were submitted , details regarding constitution of Board Resolutions passed etc. have not been received. The same was communicated to the Authority for furnishing and the same are awaited. Till such time this is treated as non submission of Accounts

APCAMPA-Central Government notified that the CAMPA Act, 2016 come into force w.e.f 30.09.2018 the arrears of accounts is treated due till the year 2019-20. In this regard, the audit entrusted as such by the Parliament in nature and does not require re-entrustment.

Appendix 4.4
Statement of Bodies and Authorities whose accounts have not been received
(Section 14, 15 of DPC Act 1971)
(Refer Para 4.11, Page 98)

Sl. No.	Name of the Authority/Body	Years for which accounts had not been received	No. of annual accounts in arrears as of September 2021
1.	Andhra University, Visakhapatnam	2020-21	1
2.	Dravidian University, Kuppam	2018-19 To 2020-21	3
3.	Nagarguna University, Guntur	2016-17 to 2020-21	5
4.	Sri Krishna Devaraya University, Anantapur	2011-12 to 2013-14 and 2018-19 to 2020-21	6
5.	Sri Padmavathi Mahila Viswa Vidyalayam, Triupati	2018-19 To 2020-21	3
6.	Sri Venkateshwara University, Tirupati	2020-21	1
7.	Dr. B.R. Ambedkar University, Etcherla	2015-16 to 2020-21	6
8.	Adikavi Nannaya University, Rajamahendravaramu	2020-21	1
9.	Yogi Vemana University, Kadapa	2018-19 to 2020-21	3
10.	Krishna University, Machilipatnam	2016-17 and 2018-19 to 2020-21	4
11.	Adoni Arts and Science College, Adoni	2012-13 to 2020-21	9
12.	AG and SG Degree College, Vuyyuru	2016-17 to 2020-21	5
13.	Akkineni Nageswar Rao College, Gudiwada	2020-21	1
14.	AMAL College, Anakapalli	2011-12 to 2020-21	10
15.	Andhra Jateeya Kalasala Machilipatanam	2014-15 to 2020-21	7
16.	Andhra Loyola College, Vijayawada	2010-11 and 2017-18 to 2020-21	5
17.	AVN College, Visakhapatnam (II Shift)	2020-21	1
18.	AVN College, Visakhapatnam	2020-21	1
19.	Bandla Bapaiah Hindu College, Vetapalem	2018-19 to 2020-21	3
20.	BAS College, Bapatla	2010-11 to 2020-21	11
21.	Besant Theosophical college (Day), Madanapalli	2017-18 to 2020-21	4
22.	Besant Theosophical college (Evening), Madanapalli	2017-18 to 2020-2021	4
23.	BGBS Women's College, Narsapur	2001-02 to 2020-21	20
24.	Ch SD teresa's College for women, Eluru	2020-21	1
25.	JNTU, Kakinada	2020-21	1
26.	Chundi Ranganayakulu College, Chilakaluripet	2006-07 to 2020-21	15
27.	CR Reddy college, Eluru	2020-21	1
28.	CSR Sarma College, Ongole	2014-15 to 2020-21	7
29.	Dharma Apparao College, Nuzvid, Krishna Dist.	2012-13 to 2020-21	9
30.	Dr KVK Murthi Sanskrit College, Guntur	2020-21	1
31.	DRN and SVS College, Chilakaluripet	2006-07 to 2020-21	15
32.	Duvvuru Ramanamma Degree College, Gudur	2019-20 to 2020-21	2
33.	Goluguru Bapiraju Degree College, Anaparthi	2018-19 to 2020-21	3
34.	JNTU Anantapur	2018-19 to 2020-21	3
35.	Islamiah Colloge, Kurnool	2001-02 to 2020-21	20
36.	J Kuppaswamy Chowdary Degree College, Guntur	2020-21	1
37.	Jawahar Bharathi College, Kavali	2020-21	1
38.	KBN College Vijayawada	2020-21	1
39.	KGR Lutheran College, Bhimavaram(W G Dt.)	2018-19 to 2020-21	3
40.	Kondapalli Thati Reddy Women's College, Gudiwada	2020-21	1
41.	Maharaja College Vizianagaram (Women)	2012-13 and 2019-20 to 2020-21	3
42.	Maharajah Autonomous College, Vizianagaram	1997-98 to 2020-21	24
43.	Marystella College Vijayawada	2017-18 to 2020-21	4

Sl. No.	Name of the Authority/Body	Years for which accounts had not been received	No. of annual accounts in arrears as of September 2021
44.	MVNJS and RVR College of Arts and Science, Malkipuram	2010-11 to 2020-21	11
45.	Neelam Sanjiva Reddy Arts and Science College, Velgode	2020-21	1
46.	Noble College, Machilipatanam	2003-04 to 2020-21	18
47.	Osmania College, Kurnool	2007-08 to 2020-21	14
48.	PBN College, Nidubrolu	2017-18 to 2020-21	4
49.	PBS Degree College, Vijayawada	2011-12 to 2020-21	10
50.	PBS junior College, Vijayawada	2020-21	1
51.	Pedanadipadu College of Arts and Science, Pedanadipadu	2018-19 & 2020-21	3
52.	PVRK Trust college, Kakinada	2016-17 to 2020-21	5
53.	Rajasivareddy Venkatadri Nayudu College, Dharanikonda	2015-16 to 2020-21	6
54.	RSRK Rangarao college, Bobbili	2018-19 & 2020-21	3
55.	Ideal Junior college, Kakinada	2020-21	1
56.	Sathavahana College, Vijayawada	2006-07 to 2020-21	15
57.	SBSYM College, Srikakulam	2012-13 to 2020-21	9
58.	SDS College Hindupur, Anantapur	2009-10 to 2020-21	12
59.	SDPS College, Sri Ramnagar	2011-12 to 2020-21	10
60.	SGS College, Jaggayapet	2007-08 to 2020-21	14
61.	SMBTAV and SN Degree College, Veeravasaram	2012-13 to 2020-21	9
62.	Smt. Kasuraghavamma Brahmanandha Reddy College, Kurnool	2015-16 to 2020-21	6
63.	Sri Balasiva Yogindra Maharaja Degree College, Kurnool	2007-08 to 2020-21	14
64.	Sri Chaparla Satyanarayana College, Gudlavalleru	2002-03 to 2020-21	19
65.	Sri DMS Mahilia Kalasala, Vijayawada	2006-07 to 2020-21	15
66.	Sri Govindaraja Swamy Arts And Science, Tirupathi	1995-96 to 2020-21	26
67.	Smt. Kandukuri Rajyalakshmi College For Women, Rajamundry	2012-13, 2015-16 and 2020-21	3
68.	STBC College Kurnool	1995-96 to 2020-21	26
69.	Sri KSDM Kalasala, Tanuku	2020-21	1
70.	Sri KVT College Rajahmundry	2020-21	1
71.	Sri Padmanvathi Mahila Hindu Kalasala Machilipatanam	2019-20 to 2020-21	2
72.	Sri Sai Babanational Degree College Ananthapur	2020-21	1
73.	Sri Subbaraya And Narayana College Narsaraopet	2000-01 to 2020-21	21
74.	Sri Venkateswara Degree College Kadapa	2006-07 to 2020-21	15
75.	Sri Vkp Degree College, Podili	2015-16 to 2020-21	6
76.	Sri Vss Arts And Science College, Attili	2013-14 to 2020-21	8
77.	Sri Yerlamilli Narayana Muthy College, Narsapur, W.G Dist.	2011-12 to 2020-21	10
78.	SRVS And JB Maharani College, Peddapuram	2013-14 to 2020-21	8
79.	SV Arts, Commerce And Science College, Chagalmarri	2016-17 to 2020-21	5
80.	St. Joseph's College For Women, Visakhapatnam	2020-21	1
81.	SV Arts and Science College, Giddalur	2003-04, 2005-06, 2008-09, 2009-10 and 2011-12 to 2020-21	14
82.	SVKP and Dr. KS Raju Arts & Science College, Penugonda	2020-21	1
83.	SVKP College, Markapur	2019-20 to 2020-21	2
84.	KVR, KVR and MKR College, khazipalem	2020-21	1
85.	BVK College, Visakhapatnam	2015-16 to 2020-21	6
86.	The Hindu College, Machilipatanam	2015-16 to 2020-21	6

Sl. No.	Name of the Authority/Body	Years for which accounts had not been received	No. of annual accounts in arrears as of September 2021
87.	TJPS College, Guntur	2009-10 and 2018-19 to 2020-21	4
88.	Venkatagiri raja college (day), Nellore	2017-18 to 2020-21	4
89.	Vkr college buddhavaram	2020-21	1
90.	VR college (Evening), Nellore	2012-13 to 2020-21	9
91.	VSM College, Ramchandrapuram	2017-18 to 2020-21	4
92.	VSR and NVR college, Tenali	2015-16 to 2020-21	6
93.	VTJM and TVTR College, Mangalagiri	2005-06 to 2020-21	16
94.	VVM Degree college, Ongole	1995-96 to 2020-21	26
95.	YS Raja Reddy Degree College, Pulivendula, Kadapa(Loyola Degree college)	2019-20 to 2020-21	2
96.	Andhra muslim college, Guntur	2020-21	1
97.	Zilla Grandhalaya Samstha, Ananthapur	2018-19 to 2020-21	3
98.	Zilla Grandhalaya Samstha, Chittoor	2018-19 to 2020-21	3
99.	Zilla Grandhalaya Samstha, Kakinada, East Godavari (dt)	2014-15 to 2020-21	7
100.	Zilla Grandhalaya Samstha, Guntur	2014-15,2018-19 to 2020-21	4
101.	Zilla Grandhalaya Samstha, Kadapa	2014-15 to 2020-21	7
102.	Zilla Grandhalaya Samstha, Machilipatanam, Krishna (dt)	2015-16 to 2020-21	6
103.	Zilla Grandhalaya Samstha, Kurnool	2020-21	1
104.	Zilla Grandhalaya Samstha, Nellore	2020-21	1
105.	Zilla Grandhalaya Samstha, Ongole	2015-16 to 2020-21	6
106.	Zilla Grandhalaya Samstha, Srikakulam	2018-19 to 2020-21	3
107.	Zilla Grandhalaya Samstha, Visakhapatnam	2020-21	1
108.	Zilla Grandhalaya Samstha, Vizianagaram	2019-20 to 2020-21	2
109.	Zilla Grandhalaya Samstha, Eluru	2014-15 to 2020-21	7
110.	Zilla Saksharatha Samithi, Ananthapur	1997-98 to 2009-10 and 2016-17 to 2017-18 & 2020-21	16
111.	Zilla Saksharatha Samithi, Chittoor	2018-19 to 2020-21	3
112.	Zilla Saksharatha Samithi, Kakinada , East Godavari (dt)	2017-18 to 2020-21	4
113.	Zilla Saksharatha Samithi, Guntur	2006-07 to 2020-21	15
114.	Zilla Saksharatha Samithi, Kadapa	2000-01 to 2009-10 and 2018-19 to 2020-21	13
115.	Zilla Saksharatha Samithi, Machilipatanam	2013-14 to 2020-21	8
116.	Zilla Saksharatha Samithi, Kurnool	2018-19 to 2020-21	3
117.	Zilla Saksharatha Samithi, Nellore	1998-99 to 2009-10 and 2018-19 to 2020-21	15
118.	Zilla Saksharatha Samithi, Ongole	2018-19 to 2020-21	3
119.	Zilla Saksharatha Samithi, Srikakulam	2001-02 to 2005-06 and 2018-19 to 2020-21	8
120.	Zilla Saksharatha Samithi, Visakhapatnam	2001-02 to 2020-21	20
121.	Zilla Saksharatha Samithi, Vizianagaram	2001-02 to 2020-21	20
122.	Zilla Saksharatha Samithi, West Godavari	2018-19 to 2020-21	3
123.	CR Reddy college(Evening), Eluru	2020-21	1
124.	SSGS Degree college, Guntakal	2020-21	1
125.	AP Residential Degree College, Nagarjunasagar, Guntur Dist	2020-21	1
126.	S V Degree College, Parvathipuram	2008-09 to 2020-21	13
127.	Dr. L B Degree College, Visakhapatnam	2008-09 to 2020-21	13
128.	Adinaryana Women Degree College, Anakapally Visakhapatnam	2008-09 to 2020-21	13
129.	Sri Venkateshwara Vidyapeeth VMC Degree college, Visakhapatnam	2008-09 to 2020-21	13
130.	Montessori Mahila Degree College	2016-17 to 2020-21	5
131.	SAS College, Vijayawada	2008-09 to 2020-21	13

Sl. No.	Name of the Authority/Body	Years for which accounts had not been received	No. of annual accounts in arrears as of September 2021
132.	Sri Sarada Degree College, Vijayawada	2008-09 to 2020-21	13
133.	Sri Goutu Lachanna College, Vijayawada	2008-09 to 2020-21	13
134.	Saptagiri College, Vijayawada	2008-09 to 2020-21	13
135.	DRG Women Degree College, Tadepalligudem	2008-09 to 2020-21	13
136.	AC College, Guntur	2008-09 to 2020-21	13
137.	AC Evening College, Guntur	2008-09 to 2020-21	13
138.	AGKN College, Satenapalli	2008-09 to 2020-21	13
139.	SGHR and MCMR College, Guntur	2008-09 to 2020-21	13
140.	Dr. KRR College, Duggirala, Guntur Dist	2018-19 to 2020-21	3
141.	MVGRR College, Bhattiprolu	2013-14 to 2020-21	8
142.	Smt. NBR Rao College, Narsaraopet, Guntur Dist Vidyanagar	2008-09 to 2020-21	13
143.	NBKR College, Vidyanagar, Nellore Dist	2008-09 to 2020-21	13
144.	Dr. SRJ College Atmakur, Nellore Dist	2008-09 to 2020-21	13
145.	Sri Venugopaldaswami College, Nellore	2008-09 to 2020-21	13
146.	ABM College, Ongole	2008-09 to 2020-21	13
147.	S V Day College, Tirupathi	2008-09 to 2020-21	13
148.	Sri Padmavathi Women College, Tirupathi	2008-09 to 2020-21	13
149.	Sri Balasiva Yogindra Maharaja College, Mydukur, kadapa	2008-09 to 2020-21	13
150.	Sri B Veerareddy College, Badvel, kadapa Dist	2008-09 to 2020-21	13
151.	SKS College, Proddatur, kadapa Dist	2008-09 to 2020-21	13
152.	VRS College, Veerapanayanapally, , kadapa Dist	2008-09 to 2020-21	13
153.	Sri YSR Memorial College, Kadapa	2017-18 to 2020-21	4
154.	DA College for Women, Proddatur	2008-09 to 2020-21	13
155.	SV college, Kadapa	2008-09 to 2020-21	13
156.	SLS College, Pullareddypeta, kadapa Dist	2008-09 to 2020-21	13
157.	Sri Ankalreddy college allagadda	2015-16 and 2018-19 to 2020-21	4
158.	Sri Ramakrishna Degree College Nandyal	2008-09 to 2020-21	13
159.	Telugu Academy	2016-17 to 2020-21	5
160.	AP Hindi Academy	2015-16 and 2018-19 to 2020-21	4
161.	AP Open School Society	2012-13 to 2020-21	9
162.	AP Residential Educational Institutional Society	2020-21	1
163.	AP School Educational Society(Sarva Siksha Abhiyan)	2020-21	1
164.	AP Educational Welfare Infrastructure Development Corporation	2014-15 to 2020-21	7
165.	Ap State Council Of Higher Education	2020-21	1
166.	Ap State Literacy Mission Authority	2020-21	1
167.	Sri sarvodaya college, Nellore	2020-21	1
168.	SKBR College Amalapuram	2020-21	1
169.	Vikrama Simhapuri University Nellore	2018-19 to 2020-21	3
170.	Rayalaseema University, kurnool	2017-18 to 2020-21	4
171.	Sate institute of educational technology	2016-17 to 2020-21	5
172.	SMVM Polytechnic, Tanuku	2018-19 to 2020-21	3
173.	Ideal Degree College, Kakinada	2020-21	1
174.	Damodaram Sanjivaiah National Law University, Visakhapatnam	2018-19 to 2020-21	3
175.	BSSB College, Tadikonda, Guntur Dist	2020-21	1
176.	DNR College,Bhimavaram	2020-21	1
177.	DRS & YRM College,Chirala	2020-21	1
178.	JMJ College for Women, Tenali	2020-21	1
179.	AP AIDS Control Society	2010-11 to 2020-21	11
180.	AP Medical Services Infrastructure Development Corporation	2013-14 to 2020-2021	8
181.	AP Medicinal and Aromatic Plants Board	2013-14 to 2020-21	8
182.	AP Right to Sight Society	2013-14 to 2020-21	8

Sl. No.	Name of the Authority/Body	Years for which accounts had not been received	No. of annual accounts in arrears as of September 2021
183.	AP State TB Society	2011-12 to 2020-21	10
184.	AP Yogadhayana Parishad	2012-13 to 2020-21	9
185.	NTR University of Health Sciences	2017-18 to 2020-21	4
186.	NTR Vaidya Seva Trust	2018-19 to 2020-21	3
187.	Sri Mullapudi Venkata Raja Memorial Medical & Educational Trust, Tanuku	2001-02 to 2020-21	20
188.	Sri Venkateshwara Institute of Medical Sciences	2016-17 to 2020-21	5
189.	State Blindness Control Society	2006-07 to 2020-21	15
190.	RIMS, Srikakulam	2015-16 to 2020-21	6
191.	RIMS, Ongole	2015-16 to 2020-21	6
192.	RIMS, Kadapa	2015-16 to 2020-21	6
193.	AP BC Finance Corporation	2019-20	1
194.	AP Study Circle, Ananthapur	2016-17 to 2020-21	5
195.	AP Study Circle, Guntur	2019-20 to 2020-21	2
196.	AP Study Circle, Kurnool	2016-17 to 2020-21	5
197.	AP Washermen Cooperative Society,Hyd	2005-06 to 2020-21	16
198.	BC Service Cooperative Societies (10)	Range 2004-05 to 2020-21	116
199.	Mahatma Jyothibha Phule AP BC Welfare Residential Educational Institutions Society	2019-20 to 2020-21	2
200.	AP Haj Committee	2019-20 to 2020-21	2
201.	AP SC Finance Corporation	2019-20 to 2020-21	2
202.	AP Social Welfare Fund	2001-02 to 2020-21	20
203.	AP Social Welfare Residential Educations Institutions Society (APSWREIS)	2019-20 to 2020-21	2
204.	SC Service Cooperative Societies (13)	Range 2005-06 to 2020-21	103
205.	AP Schedule Tribes Finance Corporation	2015-16 to 2020-21	6
206.	AP Tribal Welfare Residential Educational Institutions Society (APTWREIS)	2018-19 to 2020-21	3
207.	Girijan Cooperative Corporation, Visakhapatnam	2018-19 to 2020-21	3
208.	AP Social Welfare Board	2014-15 to 2020-21	7
209.	AP State Council for Child Welfare	2016-17 to 2020-21	5
210.	AP Vikalangula Finance Corporation	2011-12 to 2020-21	10
211.	AP Womens Cooperative Finance Corporation, Hyderabad	2014-15 to 2020-21	7
212.	AP Creche Committee	2013-14 to 2020-21	8
213.	Acharya N.G.Ranga Agriculture University	2018-19 to 2020-21	3
214.	AP Live Stock Development Agency	2018-19 to 2020-21	3
215.	Sri Venkateswara Veterinary University	2017-18 to 2020-21	4
216.	AP State food processing Society	2018-19 to 2020-21	3
217.	Society for Andhra Pradesh network (SAPNET)	2018-19 to 2020-21	3
218.	AP Innovation Society	2018-19 to 2020-21	3
219.	AP IT Academy	2018-19 to 2020-21	3
220.	AP Invest	2017-18 to 2020-21	4
221.	AP Water Resource Development Corporation	2018-19 to 2020-21	3
222.	AP State Cooperative Oil seeds Growers Federation Ltd.	2016-17 to 2020-21	5
223.	AP Seeds Certification Agency	2018-19 to 2020-21	3
224.	Sericulturist and Silk Weavers Cooperative Societies Federation (SERIFED)	2019-20 to 2020-21	2
225.	RESCO, Kuppam	2018-19 to 2020-21	3
226.	AP Road Development Corporation	2019-20 to 2020-21	2
227.	AP Cooperative Marketing Federation (APMARKFED)	2014-15 to 2020-21	7
228.	AP State Cooperative Union Limited	2014-15 to 2020-21	7
229.	AP State Cooperative Rural Irrigation Corporation	2014-15 to 2020-21	7
230.	Hyderabad Agricultural Cooperative Association	2014-15 to 2020-21	7

Sl. No.	Name of the Authority/Body	Years for which accounts had not been received	No. of annual accounts in arrears as of September 2021
	Limited		
231.	State Agricultural Management and extension training Institute & Soil Conservation Training Centre(SAMETI)	2014-15 to 2020-21	7
232.	AP Horticulture Agency	2014-15 to 2020-21	7
233.	AP Sheep & Goat Development Cooperative Federation Ltd.	2017-18 to 2020-21	4
234.	AP State Fishermen Cooperative Society Federation	2014-15 to 2020-21	7
235.	Dairy Development Cooperative Federation	2014-15 to 2020-21	7
236.	RESCO, Kasimkota	2014-15 to 2020-21	7
237.	AP State Council of Science and Technology(APCOST)	2014-15 to 2020-21	7
238.	Centre for Forest and Natural Resources Management Studies (CFNARM)	2014-15 to 2020-21	7
239.	Zoo Authority of AP	2014-15 to 2020-21	7
240.	AP Forest Academy	2014-15 to 2020-21	7
241.	AP State Handloom Weavers Cooperative Society Ltd.	2014-15 to 2020-21	7
242.	SPINFED	2014-15 to 2020-21	7
243.	AP Core Digital Data Authority (Effective Delivery E-Service)	2014-15 to 2020-21	7
244.	Water and Land Management Training and Research Institute (WALAMTARI)	2014-15 to 2020-21	7
245.	Society for Training and Employment Promotion (14 STEPs)	2019-20 to 2020-21 (range)	24
246.	Sports Authority of Andhra Pradesh, Vijayawada	2019-20 to 2020-21	2
247.	AP Sports School	2013-14 to 2020-21	8
248.	Rajiv Udyogasri Society	2010-11 to 2020-21	11
Total			1738

Appendix 4.5
Statement of PSUs whose accounts have not been received
(Refer Para 4.12, Page 98)

Sl. No.	Name of the PSUs	Year for which accounts were not finalised/ received as on 30 November 2021	Number of Accounts in Arrears
1	New and Renewable Energy Development Corporation of Andhra Pradesh Limited	2019-20 & 2020-21	2
2	Andhra Pradesh Power Generation Corporation Limited	Nil	0
3	Transmission Corporation of Andhra Pradesh Limited	Nil	0
4	Eastern Power Distribution Company of Andhra Pradesh Limited	Nil	0
5	Southern Power Distribution Company of Andhra Pradesh Limited	Nil	0
6	Andhra Pradesh Tribal Power Company Limited	2017-18 to 2020-21	4
7	Andhra Pradesh Power Development Company Limited	Nil	0
8	Energy University of Andhra Pradesh	2016-17 to 2020-21	5
9	Andhra Pradesh State Energy Efficiency Development Corporation Limited	2020-21	1

Sl. No.	Name of the PSUs	Year for which accounts were not finalised/ received as on 30 November 2021	Number of Accounts in Arrears
10	Andhra Pradesh Central Power Distribution Corporation Limited	Nil	0
11	Andhra Pradesh Green Energy Corporation Limited	Nil	0
12	Andhra Pradesh State Financial Corporation	2020-21	1
13	Andhra Pradesh State Road Transport Corporation	2019-20 & 2020-21	2
14	Andhra Pradesh State Warehousing Corporation	2015-16 to 2020-21	6
15	Andhra Pradesh Industrial Development Corporation Limited	2014-15 to 2020-21	7
16	Andhra Pradesh Mineral Development Corporation Limited	2016-17 to 2020-21	5
17	Andhra Pradesh State Agro Industries Development Corporation Limited	2020-21	1
18	Andhra Pradesh Trade Promotion Corporation Limited	2017-18 to 2020-21	4
19	Andhra Pradesh State Police Housing Corporation Limited	2019-20 & 2020-21	2
20	Andhra Pradesh Industrial Infrastructure Corporation Limited	2020-21	1
21	Leather Industries Development Corporation of Andhra Pradesh	2016-17 to 2020-21	5
22	Andhra Pradesh State Irrigation Development Corporation Limited	Nil	0
23	Andhra Pradesh State Civil Supplies Corporation Limited	2020-21	1
24	Andhra Pradesh Forest Development Corporation Limited	2016-17 to 2020-21	5
25	Andhra Pradesh State Film Television & Theatre Development Corporation Limited	Nil	0
26	Andhra Pradesh Tourism Development Corporation Limited	2016-17 to 2020-21	5
27	Andhra Pradesh State Seeds Development Corporation Limited	2020-21	1
28	Andhra Pradesh Heavy Machinery and Engineering Limited	Nil	0
29	Andhra Pradesh State Housing Corporation Limited	2014-15 to 2020-21	7
30	Andhra Pradesh Handicrafts Development Corporation Limited	2014-15 to 2020-21	7
31	Andhra Pradesh Technology Services Limited	2019-20 & 2020-21	2
32	Andhra Pradesh State Minorities Finance Corporation Limited	2020-21	1
33	Andhra Pradesh Beverages Corporation Limited	2016-17 to 2020-21	5
34	Andhra Pradesh Urban Finance Infrastructure Development Corporation Limited	2020-21	1
35	Andhra Pradesh Power Finance Corporation Limited	Nil	0
36	Vizag Apparel Park for Export	2018-19 to 2020-21	3
37	Infrastructure Corporation of Andhra Pradesh Limited	2019-20 & 2020-21	2

Sl. No.	Name of the PSUs	Year for which accounts were not finalised/ received as on 30 November 2021	Number of Accounts in Arrears
38	Overseas Manpower Company Andhra Pradesh Limited	2020-21	1
39	Andhra Pradesh Aviation Corporation Limited	2006-07 to 2020-21	15
40	Andhra Pradesh Rajiv Swagruha Corporation Limited	2014-15 (From 02.06.2014) to 2020-21	7
41	Krishnapatnam International Leather Complex Private Limited	2018-19 to 2020-21	3
42	Andhra Pradesh Centre for Advanced Research on Livestock Limited	2019-20 & 2020-21	2
43	Ongole Iron Ore Mining Company Private Limited	2020-21	1
44	Andhra Pradesh Gas Infrastructure Corporation Private Limited	2020-21	1
45	Andhra Pradesh State Christian (Minorities) Finance Corporation	2014-15 to 2020-21	7
46	Andhra Pradesh Gas Distribution Corporation Limited	--	0
47	Visakhapatnam Urban Transport Company Limited	2017-18 to 2020-21	4
48	Vijayawada Urban Transport Company Limited	2012-13 to 2020-21	9
49	Andhra Pradesh State Skill Development Corporation	2019-20 & 2020-21	2
50	Rythu Sadhikara Samstha	2018-19 to 2020-21	3
51	Andhra Pradesh Brahmin Welfare Corporation	2019-20 & 2020-21	2
52	Andhra Pradesh Mahila Sadhikara Samstha	2018-19 to 2020-21	3
53	Andhra Pradesh Greening and Beautification Corporation	2020-21	1
54	Swachha Andhra Corporation	2018-19 to 2020-21	3
55	Amaravati Development Corporation Limited	2020-21	1
56	Andhra Pradesh Airports Development Corporation Limited	2018-19 to 2020-21	3
57	Andhra Pradesh State Beverages Corporation Limited	2018-19 to 2020-21	3
58	Andhra Pradesh State Fibernet Limited	2017-18 to 2020-21	4
59	Andhra Pradesh Metro Rail Corporation Limited	Nil	0
60	Andhra Pradesh State Kapu Welfare and Development Corporation Limited	2017-18 to 2020-21	4
61	Kakinada Smart City Corporation Limited	2020-21	1
62	Greater Visakhapatnam Smart City Corporation Limited	2020-21	1
63	Andhra Pradesh Medtech Zone Limited	2018-19 to 2020-21	3
64	AP Towers Limited	2018-19 to 2020-21	3
65	Andhra Pradesh Township and Infrastructure Development Corporation Limited	Nil	0
66	Godavari Gas Private Limited	Nil	0
67	Andhra Pradesh Center for Financial System & Services	2020-21	1
68	ABC NEXT (India) Private Limited	2019-20 & 2020-21	2
69	Eluru Smart City Corporation Limited	2017-18 to 2020-21	4
70	Andhra Pradesh Economic Cities Promotion and Development Corporation Limited	2017-18 to 2020-21	4

Sl. No.	Name of the PSUs	Year for which accounts were not finalised/ received as on 30 November 2021	Number of Accounts in Arrears
71	Ongole Smart City Corporation Limited	2017-18 to 2020-21	4
72	Bhavani Island Tourism Corporation Limited	2020-21	1
73	Andhra Pradesh Drinking Water Supply Corporation Limited	2017-18 to 2020-21	4
74	Amaravati Smart & Sustainable City Corporation Limited	2017-18 to 2020-21	4
75	Andhra Pradesh State Mega Seeds Park Limited	2018-19 to 2020-21	3
76	AIC-AMTZ Medi Valley Incubation Council	2019-20 & 2020-21	2
77	Bio Valley Incubation Council	2019-20 & 2020-21	2
78	AP Drones Corporation Private Limited	2018-19 to 2020-21	3
79	Andhra Pradesh Digital Corporation Limited	2018-19 to 2020-21	3
80	Foundation for Leadership, Excellence and Governance	2020-21	1
81	Rayalaseema Steel Corporation Limited	2019-20 & 2020-21	2
82	Prakasam National Investment & Manufacturing Zone Limited	2016-17 to 2020-21	5
83	APIIC Food Park (Krishna District) Limited	2016-17 to 2020-21	5
84	Atchutapuram Effluent Treatment Limited	2020-21	1
85	Andhra Pradesh MSME Development Corporation	2019-20 & 2020-21	2
86	NICDIT Krishnapatnam Industrial City Development Limited	2020-21	1
87	Visakhapatnam Industrial Node Development Corporation Limited	2018-19 to 2020-21	3
88	Chittoor Industrial Node Development Corporation Limited	2018-19 to 2020-21	3
89	Andhra Pradesh Maritime Infrastructure Development Corporation Limited	Nil	0
90	YSR Steel Corporation Limited	2020-21	1
91	Andhra Pradesh State Financial Services Corporation Limited	2020-21	1
92	Andhra Pradesh General Insurance Corporation Limited	2020-21	1
93	Andhra Pradesh State Development Corporation Limited	2020-21	1
		Total	237

Appendix 4.6
List of Companies which are reflected in Statement 19 of Finance Accounts

(Refer paragraph 4.12; page 98)

PSU	As per Accounts of PSUs		As per Finance Accounts of the State Government		Difference in Equity	Difference in Loans
	Investment made by State Government	Outstanding Loans (Given by State Government)	Investment made by State Government	Outstanding Loans (Given by State Government)		
	(1)	(2)	(3)	(4)	(3)-(1)	(4)-(2)
Andhra Pradesh Power Development Company Limited	99.90	0	100	0	0.1	0
Andhra Pradesh Power Generation Corporation Limited	2106.80	0	2106.8	626.91	0	626.91
Andhra Pradesh State Film Television & Theatre Development Corporation Limited	3.63	0	6.45	44.36	2.82	44.36
Andhra Pradesh Power Finance Corporation Limited	348.37	0	27	0	-321.37	0
Transmission Corporation of Andhra Pradesh Limited	454.44	371.38	2262.4	2742.78	1807.96	2371.4
Andhra Pradesh State Irrigation Development Corporation Limited	77.48	28.04	170.21	131.87	92.73	103.83
Andhra Pradesh Green Energy Corporation Limited	0	0	0	0	0	0
Andhra Pradesh Maritime Infrastructure Development Corporation Limited	0.5	0	0	0	-0.5	0
Total	3091.12	399.42	4672.86	3545.92	1581.74	3146.50

Appendix 4.7
Details of expenditure of Centrally Sponsored Schemes during 2020-21
(Refer Para 4.15, Page 100)

(₹ in crore)

S.No	scheme name	GOI Releases	Total expenditure on the scheme	Difference
1	Mahatma Gandhi National Rural Employment Guarantee Act MGNREGA	2557.29	4516.21	-1958.91
2	National Health Mission NHM	1454.51	2440.75	-986.24
3	Integrated Child Development Services ICDS	697.01	1540.05	-843.03
4	Pradhan Mantri Gram Sadak Yojana PMGSY	36.47	831.26	-794.79
5	Andhra Pradesh Samagra Shiksha Abhiyan	869.75	1624.29	-754.54
6	Pradhan Mantri Krishi Sinchayee Yojana PMKSY with Integrated Watershed Management Programme	143.89	816.18	-672.29
7	National Rural Livelihood Mission NRLM	208.25	410.01	-201.76
8	National Horticulture Mission	95.00	269.02	-174.02
9	Nirmal Bharat Abhiyan NBA / Swachh Bharat Mission - Gramin	212.27	348.84	-136.57
10	Mission for Development of 100 Smart Cities	198.50	331.34	-132.84
11	Grants under the provision to Article 2751 of the Constitution	20.56	103.70	-83.14
12	National Mission on Sustainable Agriculture NMSA	13.92	87.98	-74.06
13	Tribal Sub Plan	49.55	123.32	-73.77
14	Urban Rejuvenation Mission-500 Habitations	9.31	72.57	-63.26
15	Road Connectivity Project for Left Wing Extremism Affected Areas	16.73	65.28	-48.55
16	National Oilseed and Oil Palm Mission	28.47	75.58	-47.11
17	National Mission on Agriculture Extension and Technology	150.96	194.54	-43.58
18	National Food Security Mission NFSM	38.75	79.57	-40.82
19	Umbrella scheme for Education of ST students.	74.73	114.28	-39.55
20	Deen Dayal Upadhyaya Grameen Kaushalya Yojana / Skill Development Mission	39.21	68.01	-28.80
21	Rashtriya Uchhtar Shiksha Abhiyan	34.12	62.52	-28.40
22	Rashtriya Gram Swaraj Abhiyan RGSA	22.34	42.67	-20.33
23	National Scheme for Modernization of Police and Other Forces	14.79	33.85	-19.06
24	Umbrella Scheme for Development of Scheduled Tribes	19.06	37.42	-18.36
25	Monetary Relief and Legal Aid to the victims of Atrocities on Scheduled Castes	34.30	48.72	-14.42

26	National Urban Livelihood Mission	58.23	72.42	-14.19
27	Scheme for Development of OBC Other Backward Classes and denotified Nomadic and Semi-nomadic Tribes	63.58	75.53	-11.95
28	Blue Revolution - Integrated Development and Management of Fisheries	55.54	64.17	-8.62
29	DRDA Administration	5.97	11.74	-5.77
30	Project Tiger	2.67	5.68	-3.02
31	Strengthening of District Disaster Management Authorities of Hazard Prone Districts out of 115 identified backward districts	0.25	2.30	-2.05
32	National Livestock Management Programme	12.75	14.78	-2.02
33	Minor Irrigation Census	0.48	1.14	-0.66
34	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls SABLA	0.11	0.23	-0.11
35	National Rurban Mission	24.30	24.33	-0.03
36	Reimbursement of central share scheme of revision of pay scales 7 cpc University and College Teachers General	251.56	0.00	251.56
37	Special Assistance for Development of 7 Backward Districts	350.00	0.00	350.00
38	Project Elephant	0.77	0.50	0.28
39	Consumer Protection and Public Distribution System	0.68	0.07	0.61
40	National policy for prevention of Alcoholism and Drug Abuse	3.71	2.45	1.26
41	Dr. Ambedkar Post Matric Scholarship for Economically Backward Class Students	3.00	0.00	3.00
42	National Mission on Ayush including Mission on Medicinal Plants	3.85	0.00	3.85
43	National e governance action plan	4.26	0.00	4.26
44	Support for Educational Development including Teachers Training & Adult Education	4.45	0.02	4.43
45	National Livestock Health and Disease Control Programme	23.69	18.59	5.10
46	Integrated Child Protection Scheme ICPS	18.28	9.45	8.83
47	ACA for Left Wing Extremist LWE Districts	14.25	3.33	10.92
48	Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas	14.65	0.00	14.65
49	Sagarmala	18.05	0.00	18.05
50	Micro food processing	29.30	0.00	29.30
51	Rashtriya Krushi Vikasa Yojana RKVY	315.64	279.59	36.05
52	Krishonnati Yojana / Paramparagat Krishi Vikas Yojana	100.05	58.91	41.14
53	Pradhan Mantri Adarsh Gram Yojana PMAGY	55.07	0.00	55.07

54	Multi Sectoral Development Programme for Minorities	56.77	0.00	56.77
55	Human Resource in Health and Medical Education	150.00	57.76	92.24
56	National Rural Drinking Water Programme NRDWP	297.62	192.54	105.08
57	National Social Assistance Programme	402.63	283.93	118.70
58	Grants for State Roads	322.00	202.36	119.64
59	Mid Day Meal MDM	375.10	118.95	256.15
60	Umbrella Scheme for Development of Scheduled Castes	528.52	249.96	278.57
61	Pradhan Mantri Awas Yojana Urban Sardar Patel Urban Housing Scheme	1906.51	593.57	1312.94
	Total	12514.03	16682.26	-4168.17

Appendix 4.8

Details of expenditure of Centrally Sponsored Schemes (unspent) during 2020-21 (Refer Paragraph 4.15, page 100)

Sl.no	Name of the Scheme	GOI Share	Total expenditure on the scheme	Difference
1	Reimbursement of central share scheme of revision of pay scales 7 cpc University and College Teachers General	251.56	0.00	251.56
2	Special Assistance for Development of 7 Backward Districts	350.00	0.00	350.00
3	Project Elephant	0.77	0.50	0.27
4	Consumer Protection and Public Distribution System	0.68	0.07	0.61
5	National policy for prevention of Alcoholism and Drug Abuse	3.71	2.45	1.26
6	Dr. Ambedkar Post Matric Scholarship for Economically Backward Class Students	3.00	0.00	3.00
7	National Mission on Ayush including Mission on Medicinal Plants	3.85	0.00	3.85
8	National e governance action plan	4.26	0.00	4.26
9	Support for Educational Development including Teachers Training & Adult Education	4.45	0.02	4.43
10	National Livestock Health and Disease Control Programme	23.69	18.59	5.10
11	Integrated Child Protection Scheme ICPS	18.28	9.45	8.83
12	ACA for Left Wing Extremist LWE Districts	14.25	3.33	10.92
13	Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas	14.65	0.00	14.65
14	Sagarmala	18.05	0.00	18.05
15	Micro food processing	29.30	0.00	29.30
16	Rashtriya Krushi Vikasa Yojana RKVY	315.64	279.59	36.05
17	Krishonnati Yojana / Paramparagat Krishi Vikas Yojana	100.05	58.91	41.14
18	Pradhan Mantri Adarsh Gram Yojana PMAGY	55.07	0.00	55.07
19	Multi Sectoral Development Programme for Minorities	56.77	0.00	56.77
20	Human Resource in Health and Medical Education	150.00	57.76	92.24

21	National Rural Drinking Water Programme NRDWP	297.62	192.54	105.08
22	National Social Assistance Programme	402.63	283.93	118.70
23	Grants for State Roads	322.00	202.36	119.64
24	Mid Day Meal MDM	375.10	118.95	256.15
25	Umbrella Scheme for Development of Scheduled Castes	528.52	249.96	278.57
26	Pradhan Mantri Awas Yojana Urban Sardar Patel Urban Housing Scheme	1906.51	593.57	1312.94
	Total	5250.41	2071.98	3178.44

Appendix 5.1
Categories of Special Bills
(Refer Paragraph 5.2, page 104)

(₹ in crore)			
Sl. No	Remarks	No. of Accounting entries	Amount
1	Funds transferred to PD accounts and left un-utilised lapsed	15	10,895.67
2	Revalidation of CASP funds during current F.Y. against the unutilised funds lapsed during previous F.Y.	1,006	8,891.33
3	Transfer of own funds from one Corporation to other Corporation, not requiring Treasury audit, as per GO Ms. No.43, Finance Department, dated 22-04-2000.	3	10,895.67
4	Debit of Suspense account & Credit to Welfare Corporation account to facilitate DBT through e-Kuber (RythuBharosa Scheme)	8	2,727.27
5	Reversing of the transaction at Sl. No.04 as RBI's e-Kuber was not ready to handle DBT using Aadhaar Numbers	8	2,727.27
6	Alteration Memoranda (AM)- for rectification of HoA 28	28	507.67
7	Debit to Consolidated Fund and rectified later vide the Bill No.13002216	5	4,179.75
8	Funds transferred from one Fund Centre to another Fund Centre due to shifting of HQs	1	0.62
9	Funds transferred from RLB to ULB due to upgradation from Village Panchayat to Nagar Panchayat	44	14.32
10	NPS Challans transferred to respective Fund Manager	1051	1.54
11	Deduction of the Electricity Charges from the 14th Finance Commission Grants as per G.O. Ms. No.569, 22/03/2021 of Finance (FMU:Energy, I&C, I&I) Department	10,597	854.19
12	Adjustment of the funds from One PD account to other PD account on account of erroneous adjustment by the DDOs / HoDs	16,672	3,670.03
13	Lapsing of funds in F.Y.2020-21, which were left un-utilised by end of the F.Y. 2020-2	24,627	2,276.38
14	Debit of the funds in PD accounts to minus debit to the Revenue HoA	27	642.6
	Total	54,092	48,284.31

Appendix 5.2

Sampling analysis of Special Bills

(Refer Paragraph 5.2, page 105)

Sl. No	Remarks	Total Accounting entries		Risk Involved	Sample Size	
		No. of Accounting entries	Amount		Sample accounting entries audited	Amount
1	Funds transferred to PD accounts and left un-utilised lapsed	15	10,895.67	High	15	10,895.67
2	Revalidation of CASP funds during current F.Y. against the unutilised funds lapsed during previous F.Y.	1,006	8,891.33	High	100	393.25
3	Transfer of own funds from One Corporation to other Corporation, not requiring Treasury audit, as per GO Ms. No.43, Finance Department, dated 22-04-2000.	3	10,895.67	High	3	10,895.67
4	Debit of Suspense account & Credit to Welfare Corporation account to facilitate DBT through e-Kuber (RythuBharosa Scheme)	8	2,727.27	High	8	2,727.27
5	Reversing of the transaction at S. No.04 as RBI's e-Kuber was not ready to handle DBT using Aadhaar Numbers	8	2,727.27	High	8	2,727.27
6	Alteration Memoranda - for rectification of HoA 28	28	507.67	Low	28	507.67
7	Debit to Consolidated Fund and rectified later vide the Bill No.13002216	5	4,179.75	High	5	4,179.75
8	Funds transferred from one Fund Centre to another Fund Centre due to shifting of HQs	1	0.62	Low	1	0.62
9	Funds transferred from RLB to ULB due to upgradation from Village Panchayat to Nagar Panchayat	44	14.32	Low	44	14.32
10	NPS Challans transferred to respective Fund Manager	1051	1.54	Low	100	0.14
11	Deduction of the Electricity Charges from the 14th Finance Commission Grants as per G.O. Ms. No.569, 22/03/2021 of Finance (FMU:Energy, I&C, I&I) Department	10,597	854.19	Low	50	8.27

12	Adjustment of the funds from One PD account to other PD account on account of erroneous adjustment by the DDOs / HoDs	16,672	3,670.03	Low	100	15.94
13	Lapsing of funds in F.Y.2020-21, which were left un-utilised by end of the F.Y. 2020-2	24,627	2,276.38	Low	100	0.99
14	Debit of the funds in PD accounts to minus debit to the Revenue HoA	27	642.6	Low	27	642.6
	Total	54,092	48,284.31		589	33,009.43

Appendix-6.1

Statement showing list of Public Sector Undertakings (PSUs) of Andhra Pradesh under audit jurisdiction of CAG and status of their annual accounts as on 30 November 2021⁶¹

(Refer Paragraph 6.2, 6.6.2.2 page 116,117 & 129)

SI No.	Name of the PSUs	Date of Incorporation	Accounts finalized upto	Year for which accounts were not finalised/ received	Number of Accounts in arrears
Power Sector PSUs					
1	New and Renewable Energy Development Corporation of Andhra Pradesh Limited	21-10-1969	2018-19	2019-20 & 2020-21	2
2	Andhra Pradesh Power Generation Corporation Limited	29-12-1998	2020-21	Nil	0
3	Transmission Corporation of Andhra Pradesh Limited	29-12-1998	2020-21	Nil	0
4	Eastern Power Distribution Company of Andhra Pradesh Limited	30-03-2000	2020-21	Nil	0
5	Southern Power Distribution Company of Andhra Pradesh Limited	30-03-2000	2020-21	Nil	0
6	Andhra Pradesh Tribal Power Company Limited	05-07-2002	2016-17	2017-18 to 2020-21	4
7	Andhra Pradesh Power Development Company Limited	01-03-2006	2020-21	Nil	0
8	Energy University of Andhra Pradesh	16-06-2016	FN	2016-17 to 2020-21	5
9	Andhra Pradesh State Energy Efficiency Development Corporation Limited	30-08-2016	2019-20	2020-21	1
10	Andhra Pradesh Central Power Distribution Corporation Limited	24-12-2019	2020-21	Nil	0
11	Andhra Pradesh Green Energy Corporation Limited	03-03-2020	2020-21	Nil	0
Non-Power Sector PSUs					
12	Andhra Pradesh State Financial Corporation	01-11-1956	2019-20	2020-21	1
13	Andhra Pradesh State Road Transport Corporation	11-01-1958	2018-19	2019-20 & 2020-21	2
14	Andhra Pradesh State Warehousing Corporation	05-08-1958	2014-15 (02.06.2014 to 31.03.2015)	2015-16 to 2020-21	6
15	Andhra Pradesh Industrial	16-12-1960	2013-14	2014-15 to	7

⁶¹ Due date for conduct of Annual General Meeting (AGM) was extended by two months beyond normal due date for the financial year ended on 31.03.2021 as per order on 23 September 2021 by ROC, Vijayawada, Ministry of Corporate Affairs, GoI in view of the Covid-19 pandemic.

Sl No.	Name of the PSUs	Date of Incorporation	Accounts finalized upto	Year for which accounts were not finalised/ received	Number of Accounts in arrears
	Development Corporation Limited			2020-21	
16	Andhra Pradesh Mineral Development Corporation Limited	24-02-1961	2015-16	2016-17 to 2020-21	5
17	Andhra Pradesh State Agro Industries Development Corporation Limited	05-03-1968	2019-20	2020-21	1
18	Andhra Pradesh Trade Promotion Corporation Limited	05-06-1970	2016-17	2017-18 to 2020-21	4
19	Andhra Pradesh State Police Housing Corporation Limited	29-05-1971	2018-19	2019-20 & 2020-21	2
20	Andhra Pradesh Industrial Infrastructure Corporation Limited	26-09-1973	2019-20	2020-21	1
21	Leather Industries Development Corporation of Andhra Pradesh	04-10-1973	2015-16	2016-17 to 2020-21	5
22	Andhra Pradesh State Irrigation Development Corporation Limited	07-09-1974	2020-21	Nil	0
23	Andhra Pradesh State Civil Supplies Corporation Limited	31-12-1974	2019-20	2020-21	1
24	Andhra Pradesh Forest Development Corporation Limited	16-06-1975	2015-16	2016-17 to 2020-21	5
25	Andhra Pradesh State Film Television & Theatre Development Corporation Limited	10-10-1975	2020-21	Nil	0
26	Andhra Pradesh Tourism Development Corporation Limited	18-02-1976	2015-16	2016-17 to 2020-21	5
27	Andhra Pradesh State Seeds Development Corporation Limited	26-03-1976	2019-20	2020-21	1
28	Andhra Pradesh Heavy Machinery and Engineering Limited	01-09-1976	2020-21	Nil	0
29	Andhra Pradesh State Housing Corporation Limited	05-07-1979	2013-14 (up to 01.06.2014)	2014-15 to 2020-21	7
30	Andhra Pradesh Handicrafts Development Corporation Limited	10-11-1981	2013-14	2014-15 to 2020-21	7
31	Andhra Pradesh Technology Services Limited	17-01-1985	2018-19	2019-20 & 2020-21	2
32	Andhra Pradesh State Minorities Finance Corporation Limited	19-01-1985	2019-20	2020-21	1
33	Andhra Pradesh Beverages Corporation Limited	23-07-1986	2015-16	2016-17 to 2020-21	5
34	Andhra Pradesh Urban Finance Infrastructure Development Corporation Limited	12-01-1993	2019-20	2020-21	1
35	Andhra Pradesh Power Finance Corporation Limited	12-07-2000	2020-21	Nil	0
36	Vizag Apparel Park For Export	31-03-2004	2017-18	2018-19 to 2020-21	3
37	Infrastructure Corporation of Andhra Pradesh Limited	31-05-2005	2018-19	2019-20 & 2020-21	2
38	Overseas Manpower Company Andhra Pradesh Limited	10-01-2006	2019-20	2020-21	1

Sl No.	Name of the PSUs	Date of Incorporation	Accounts finalized upto	Year for which accounts were not finalised/ received	Number of Accounts in arrears
39	Andhra Pradesh Aviation Corporation Limited	31-03-2006	FN	2006-07 to 2020-21	15
40	Andhra Pradesh Rajiv Swagruha Corporation Limited	09-08-2007	2014-15 (up to 01.06.2014)	2014-15 (from 02.06.2014) to 2020-21	7
41	Krishnapatnam International Leather Complex Private Limited	19-08-2008	2017-18	2018-19 to 2020-21	3
42	Andhra Pradesh Centre for Advanced Research on Livestock Limited	11-11-2008	2018-19	2019-20 & 2020-21	2
43	Ongole Iron Ore Mining Company Private Limited	11-05-2009	2019-20	2020-21	1
44	Andhra Pradesh Gas Infrastructure Corporation Private Limited	02-09-2009	2019-20	2020-21	1
45	Andhra Pradesh State Christian (Minorities) Finance Corporation	11-02-2010	2013-14 (up to 01.06.2014)	2014-15 to 2020-21	7
46	Andhra Pradesh Gas Distribution Corporation Limited	10-01-2011	2020-21	--	0
47	Visakhapatnam Urban Transport Company Limited	19-01-2012	2016-17	2017-18 to 2020-21	4
48	Vijayawada Urban Transport Company Limited	31-01-2012	FN	2012-13 to 2020-21	9
49	Andhra Pradesh State Skill Development Corporation	07-10-2014	2018-19	2019-20 & 2020-21	2
50	Rythu Sadhikara Samstha	17-10-2014	2017-18	2018-19 to 2020-21	3
51	Andhra Pradesh Brahmin Welfare Corporation	05-12-2014	2018-19	2019-20 & 2020-21	2
52	Andhra Pradesh Mahila Sadhikara Samstha	30-03-2015	2017-18	2018-19 to 2020-21	3
53	Andhra Pradesh Greening and Beautification Corporation	13-04-2015	2019-20	2020-21	1
54	Swachha Andhra Corporation	01-05-2015	2017-18	2018-19 to 2020-21	3
55	Amaravati Development Corporation Limited	21-05-2015	2019-20	2020-21	1
56	Andhra Pradesh Airports Development Corporation Limited	03-08-2015	2017-18	2018-19 to 2020-21	3
57	Andhra Pradesh State Beverages Corporation Limited	12-08-2015	2017-18	2018-19 to 2020-21	3
58	Andhra Pradesh State Fibernet Limited	12-10-2015	2016-17	2017-18 to 2020-21	4
59	Andhra Pradesh Metro Rail Corporation Limited	29-10-2015	2020-21	Nil	0
60	Andhra Pradesh State Kapu Welfare and Development Corporation Limited	04-11-2015	2016-17	2017-18 to 2020-21	4
61	Kakinada Smart City Corporation Limited	07-03-2016	2019-20	2020-21	1

SI No.	Name of the PSUs	Date of Incorporation	Accounts finalized upto	Year for which accounts were not finalised/ received	Number of Accounts in arrears
62	Greater Visakhapatnam Smart City Corporation Limited	11-03-2016	2019-20	2020-21	1
63	Andhra Pradesh Medtech Zone Limited	30-04-2016	2017-18	2018-19 to 2020-21	3
64	AP Towers Limited	05-07-2016	2017-18	2018-19 to 2020-21	3
65	Andhra Pradesh Township and Infrastructure Development Corporation Limited	04-08-2016	2020-21	Nil	0
66	Godavari Gas Private Limited	27-09-2016	2020-21	Nil	0
67	Andhra Pradesh Center for Financial System & Services	08-11-2016	2019-20	2020-21	1
68	ABC NEXT (India) Private Limited	03-03-2017	2018-19	2019-20 & 2020-21	2
69	Eluru Smart City Corporation Limited	17-03-2017	FN	2017-18 to 2020-21	4
70	Andhra Pradesh Economic Cities Promotion and Development Corporation Limited	28-03-2017	FN	2017-18 to 2020-21	4
71	Ongole Smart City Corporation Limited	07-04-2017	FN	2017-18 to 2020-21	4
72	Bhavani Island Tourism Corporation Limited	19-04-2017	FN	2020-21	1
73	Andhra Pradesh Drinking Water Supply Corporation Limited	10-11-2017	FN	2017-18 to 2020-21	4
74	Amaravati Smart & Sustainable City Corporation Limited	21-11-2017	FN	2017-18 to 2020-21	4
75	Andhra Pradesh State Mega Seeds Park Limited	13-04-2018	FN	2018-19 to 2020-21	3
76	AIC-AMTZ Medi Valley Incubation Council	29-06-2018	2018-19	2019-20 & 2020-21	2
77	Bio Valley Incubation Council	22-10-2018	2018-19	2019-20 & 2020-21	2
78	AP Drones Corporation Private Limited	12-11-2018	FN	2018-19 to 2020-21	3
79	Andhra Pradesh Digital Corporation Limited	29-11-2018	FN	2018-19 to 2020-21	3
80	Foundation for Leadership, Excellence and Governance	03-12-2018	2019-20	2020-21	1
81	Royalaseema Steel Corporation Limited	24-12-2018	2018-19	2019-20 & 2020-21	2
82	Prakasam National Investment & Manufacturing Zone Limited	22-01-2016	FN	2016-17 to 2020-21	5
83	APIIC Food Park (Krishna District) Limited	06-06-2016	FN	2016-17 to 2020-21	5

Sl No.	Name of the PSUs	Date of Incorporation	Accounts finalized upto	Year for which accounts were not finalised/ received	Number of Accounts in arrears
84	Atchutapuram Effluent Treatment Limited	09-08-2016	2019-20	2020-21	1
85	Andhra Pradesh MSME Development Corporation	16-07-2018	2018-19	2019-20 & 2020-21	2
86	NICDIT Krishnapatnam Industrial City Development Limited	07-08-2018	FN	2020-21	1
87	Visakhapatnam Industrial Node Development Corporation Limited	04-09-2018	FN	2018-19 to 2020-21	3
88	Chittoor Industrial Node Development Corporation Limited	10-10-2018	FN	2018-19 to 2020-21	3
89	Andhra Pradesh Maritime Infrastructure Development Corporation Limited	07-01-2019	2020-21	Nil	0
90	YSR Steel Corporation Limited	21-11-2019	2019-20	2020-21	1
91	Andhra Pradesh State Financial Services Corporation Limited	04-04-2020	FN	2020-21	1
92	Andhra Pradesh General Insurance Corporation Limited	07-06-2020	FN	2020-21	1
93	Andhra Pradesh State Development Corporation Limited	05-09-2020	FN	2020-21	1
Inactive PSUs					
94	Andhra Pradesh Fisheries Corporation Limited	07-05-1974	2002-03	2003-04 to 2020-21	18
95	A.P Small Scale Industrial Development Corporation Limited	01-03-1961	2001-02	2002-03 to 2020-21	19
96	Andhra Pradesh Essential Commodities Corporation Limited	21-04-1981	2019-20	2020-21	1
97	Proddutur Milk Foods Limited	23-10-1978	1983-84	1984-85 to 2020-21	37
98	Andhra Pradesh Dairy Development Corporation Limited	07-02-1974	2013-14	2014-15 to 2020-21	7
99	Andhra Pradesh Meat Development Corporation Limited	31-10-1977	2014-15 (10M) Revised	2015-16 to 2020-21	6
100	Andhra Pradesh Electronics Development Corporation Limited	28-11-1980	2002-03	2003-04 to 2020-21	18
101	Aptronix Communications Limited	27-02-1984	NA*	NA*	--
102	Hyderabad Chemicals and Fertilizers Limited	30-09-1942	1984-85	1985-86 to 2020-21	36
103	Andhra Pradesh Automobile Tyres & Tubes Limited	20-07-1972	1992-93	1993-94 to 2020-21	28
104	Golkonda Abrasives Limited	26-08-1976	1997-98	1998-99 to 2020-21	23
105	Allwyn Auto Limited	31-05-1993	1994-95	1995-96 to	26

Sl No.	Name of the PSUs	Date of Incorporation	Accounts finalized upto	Year for which accounts were not finalised/ received	Number of Accounts in arrears
				2020-21	
106	Allwyn Watches Limited	19-03-1993	1998-99	1999-00 to 2020-21	22
107	Andhra Pradesh Steels Limited	16-11-1973	1992-93	1993-94 to 2020-21	28
108	Marine and Communication Electronics (India) Limited	29-08-1977	1992-93	1993-94 to 2020-21	28
109	Republic Forge Company Limited	15-04-1957	1991-92	1992-93 to 2020-21	29
110	Krishi Engineering Limited	24-10-1960	1984-85	1985-86 to 2020-21	36
111	PJ Chemicals Limited	14-05-1979	1989-90	1990-91 to 2020-21	31
112	Vidyut Steels Limited	01-01-1994	1985-86	1986-87 to 2020-21	35

FN: First Accounts not received.

NA: Not applicable

Note 1: PSUs at Sl.No.61 & 62 are Government Controlled Other Companies.

Note 2: PSUs at Sl.No. 11 and 82 to 93 came under the purview of CAG during 2020-21.

Note 3: PSUs at Sl.No.105 to 112 of Inactive PSUs of Non-Power Sector are under liquidation.

Appendix-6.2

Statement showing list of PSUs having negative Net Worth as on 31 March 2021

(Refer Para 6.5.3, page 124)

Sl. No.	Name of PSU	Net Profit/ Loss (₹ in crore)	Net worth (₹ in crore)	Paid up Capital (₹ in crore)
	Power Sector PSUs			
1	Andhra Pradesh Power Development Company Limited	-106.92	-35.01	2068.28
2	Eastern Power Distribution Company of Andhra Pradesh Limited	39.94	-7,533.18	121.23
3	Southern Power Distribution Company of Andhra Pradesh Limited	1.10	-20,813.19	358.72
	Sub-Total	-65.88	-28,381.38	2,548.23
	Other than Power Sector PSUs			
4	Andhra Pradesh State Minorities Finance Corporation Limited	2.20	-15.90	2.92
5	Amaravati Development Corporation Limited	-25.25	-14.33	100.00
6	Andhra Pradesh Metro Rail Corporation Limited	-0.16	-0.77	5.00
7	Andhra Pradesh Urban Finance Infrastructure Development Corp Limited	0	-0.02	0.15

Sl. No.	Name of PSU	Net Profit/ Loss (₹ in crore)	Net worth (₹ in crore)	Paid up Capital (₹ in crore)
8	Andhra Pradesh Centre for Advanced Research on Livestock Limited	-0.84	-2.55	0.01
9	Bio Valley Incubation Council	-0.35	-0.35	0
10	Ongole Iron Ore Mining Company Private Limited	-0.06	-0.42	0.11
11	Rayalaseema Steel Corporation Limited	-2.68	-2.68	0
12	YSR Steel Corporation Limited	-2.32	-2.22	0.10
13	Infrastructure Corporation of Andhra Pradesh Limited	-4.53	-5.72	30.12
14	Andhra Pradesh Gas Infrastructure Corporation Private Limited	-14.73	-77.24	55.44
15	Andhra Pradesh Center for Financial System & Services	-22.00	-4.62	4.90
16	Foundation for Leadership, Excellence and Governance	-3.06	-3.48	0.01
17	Andhra Pradesh State Road Transport Corporation	-961.28	-6,810.35	115.15
	Sub-Total	-1,035.06	-6,940.65	313.91
	Total	-1,100.94	-35,322.03	2,862.14

Appendix-6.3

Details of Return on Capital Employed (ROCE) of State PSUs for the three years ended 31 March 2021 (Refer Para 6.5.5, page 125)

Sl. No.	Name of the PSU	2018-19			2019-20			2020-21		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
1	Andhra Pradesh State Skill Development Corporation	-70.63	273.04	-25.87	-70.63	273.04	-25.87	-70.63	273.04	-25.87
2	Overseas Manpower Company Andhra Pradesh Limited	-0.06	0.03	-200.00	0.45	0.37	121.62	0.45	0.37	121.62
3	Andhra Pradesh State Minorities Finance Corporation Limited	2.97	-12.24	-24.26	2.20	-10.04	-21.91	2.20	-10.04	-21.91

Sl. No.	Name of the PSU	2018-19			2019-20			2020-21		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
4	Amaravati Development Corporation Limited	-54.80	10.91	-502.29	-25.14	-14.33	---	-25.14	-14.33	---
5	Andhra Pradesh Greening and Beautification Corporation	0.10	25.49	0.39	0.16	25.56	0.63	0.16	25.56	0.63
6	Andhra Pradesh Metro Rail Corporation Limited	-2.98	-0.61	---	-0.16	-0.77	---	-0.16	-0.77	---
7	Andhra Pradesh Township and Infrastructure Development Corporation Limited	0.37	3,952.85	0.01	-0.13	5,263.88	0.00	-0.13	5,263.88	0.00
8	Andhra Pradesh Urban Finance Infrastructure Development Corp Limited	0.00	-0.02	0.00	0.00	-0.02	0.00	0.00	-0.02	0.00
9	Greater Visakhapatnam Smart City Corporation Limited	6.03	263.04	2.29	5.28	328.57	1.61	5.28	328.57	1.61
10	Kakinada Smart City Corporation Limited	-21.14	164.85	-12.82	-111.62	54.59	204.47	-111.62	54.59	204.47
11	Andhra Pradesh State Agro Industries Development Corporation Limited	3.03	41.02	7.39	-0.43	40.57	-1.06	-0.43	40.57	-1.06
12	Andhra Pradesh State Seeds Development Corporation Limited	10.23	154.37	6.63	20.04	157.60	12.72	20.04	157.60	12.72
13	Andhra Pradesh Centre for Advanced Research on Livestock	-0.83	-2.55	---	-0.83	-2.55	---	-0.83	-2.55	32.55

Sl. No.	Name of the PSU	2018-19			2019-20			2020-21		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
	Limited									
14	Andhra Pradesh State Civil Supplies Corporation Limited	883.84	182.56	484.14	1,714.16	200.77	853.79	1,714.16	200.77	853.79
15	New and Renewable Energy Development Corporation of Andhra Pradesh Limited	11.79	89.01	13.25	11.79	89.01	13.25	11.79	89.01	13.25
16	Andhra Pradesh Heavy Machinery and Engineering Limited	-6.38	54.11	-11.79	-3.26	83.95	-3.88	-6.37	68.93	-9.24
17	Andhra Pradesh Power Development Company Limited	75.52	17,246.91	0.44	840.07	17,006.11	4.94	1,143.77	17,426.30	6.56
18	Andhra Pradesh Power Finance Corporation Limited	214.86	2,342.62	9.17	703.91	11,395.71	6.18	703.91	11,395.71	6.18
19	Andhra Pradesh Power Generation Corporation Limited	3,812.84	19,288.33	19.77	2,730.21	22,983.98	11.88	2,657.18	23,719.46	11.20
20	Andhra Pradesh State Energy Efficiency Development Corporation Limited	-0.01	0.74	-1.35	-0.02	0.72	-2.78	-0.02	0.72	-2.78
21	Andhra Pradesh Central Power Distribution Corporation Limited	---	---	---	0.00	0.10	0.00	0.00	0.10	0.00
22	Eastern Power Distribution Company of Andhra Pradesh Limited	3,812.24	-5,038.90	---	439.42	-1,593.94	-27.57	672.60	431.77	155.78

Sl. No.	Name of the PSU	2018-19			2019-20			2020-21		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
23	Southern Power Distribution Company of Andhra Pradesh Limited	6,551.36	-8,469.92	---	1,308.14	-4,226.16	-30.95	1,308.14	-4,226.16	-30.95
24	Transmission Corporation of Andhra Pradesh Limited	449.75	8,421.72	5.34	675.97	9,032.13	7.48	675.97	9,032.13	7.48
25	Andhra Pradesh MSME Development Corporation	-0.01	0.00	---	-0.01	0.00	---	-0.01	0.00	--
26	AIC-AMTZ Medi Valley Incubation Council	0.00	0.01	0.00	0.00	0.01	0.00	0.00	0.01	0.00
27	Bio Valley Incubation Council	-0.35	-0.35	---	-0.35	-0.35	---	-0.35	-0.35	---
28	Ongole Iron Ore Mining Company Private Limited	-0.08	4.81	-1.66	-0.06	5.23	-1.15	-0.06	5.23	-1.15
29	Rayalaseema Steel Corporation Limited	-2.68	-2.68	---	-2.68	-2.68	---	-2.68	-2.68	---
30	Andhra Pradesh Industrial Infrastructure Corporation Limited	88.48	2,529.93	3.50	92.54	2,521.15	3.67	92.54	2,521.15	3.67
31	Andhra Pradesh State Financial Corporation	229.20	1,875.06	12.22	183.55	1,449.41	12.66	183.55	1,449.41	12.66
32	Atchutapuram Effluent Treatment Limited	-0.73	41.66	-1.75	-1.55	49.33	-3.14	-1.55	49.33	-3.14
33	YSR Steel Corporation Limited	---	---	---	-2.32	-2.22	---	-2.32	-2.22	---
34	Infrastructure Corporation of Andhra	-4.53	-5.72	---	-4.53	-5.72	---	-4.53	-5.72	---

Sl. No.	Name of the PSU	2018-19			2019-20			2020-21		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
	Pradesh Limited									
35	Andhra Pradesh Gas Distribution Corporation Limited	-3.99	93.19	-4.28	-2.68	335.99	-0.80	-2.68	335.99	-0.80
36	Andhra Pradesh Gas Infrastructure Corporation Private Limited	57.68	-62.51	-92.27	-14.73	-77.24	---	-14.73	-77.24	----
37	Andhra Pradesh Maritime Infrastructure Development Corporation Limited	---	---	---	-0.08	0.42	-19.05	-0.08	0.42	-19.05
38	Godavari Gas Private Limited	-0.52	61.03	-0.85	-0.46	164.11	-0.28	-0.46	164.11	-0.28
39	Andhra Pradesh Technology Services Limited	14.91	96.66	15.43	14.91	96.66	15.43	14.91	96.66	15.43
40	Andhra Pradesh Center for Financial System & Services	8.43	43.40	19.42	-21.92	34.86	-62.88	-21.92	34.86	-62.88
41	Andhra Pradesh State Irrigation Development Corporation Limited	-5.34	64.05	-8.34	-1.59	58.46	-2.72	-1.59	58.46	-2.72
42	ABC NEXT (India) Private Limited	0.14	2.48	5.65	0.14	2.48	5.65	0.14	2.48	5.65
43	Andhra Pradesh Brahmin Welfare Corporation	-8.97	39.91	-22.48	-8.97	39.91	-22.48	-8.97	39.91	-22.48
44	Foundation for Leadership, Excellence and Governance	-0.43	-0.42	---	-3.06	-3.48	---	-3.06	-3.48	---
45	Andhra Pradesh State	0.29	4.94	5.87	0.23	6.09	3.78	0.22	6.03	3.65

Sl. No.	Name of the PSU	2018-19			2019-20			2020-21		
		EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)	EBIT (₹ in crore)	Capital Employed (₹ in crore)	ROCE (per cent)
	Film Television & Theatre Development Corporation Limited									
46	Andhra Pradesh State Police Housing Corporation Limited	0.00	1.06	0.00	0.00	1.06	0.00	0.00	1.06	0.00
47	Andhra Pradesh State Road Transport Corporation	-679.04	-2,661.97	---	-679.04	-2,661.97	---	-679.04	-2,661.97	---
	Total	-5,356.64	41,111.90	-13.03	7,786.92	63,100.36	12.34	8,247.65	66,266.66	12.45

Appendix-6.4

Statement showing Return on Equity (ROE) of State PSUs for the three years ended 31 March 2021

(Refer Para 6.5.6, page 126)

Sl. No.	Name of the PSU	2018-19			2019-20			2020-21		
		Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)	Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)	Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)
1	Andhra Pradesh State Skill Development Corporation	8.37	-70.63	-843.85	8.37	-70.63	-843.85	8.37	-70.63	-843.85
2	Overseas Manpower Company Andhra Pradesh Limited	0.05	-0.06	-120.00	0.05	0.34	680.00	0.05	0.34	680.00
3	Andhra Pradesh State Minorities Finance Corporation Limited	2.92	2.97	101.71	2.92	2.20	75.34	2.92	2.20	75.34
4	Amaravati Development Corporation Limited	100.00	-54.96	-54.96	100.00	-25.25	-25.25	100	-25.25	-25.25
5	Andhra Pradesh Greening and Beautification Corporation	0.25	0.11	44.00	0.25	0.17	68.00	0.25	0.17	68.00

Sl. No.	Name of the PSU	2018-19			2019-20			2020-21		
		Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)	Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)	Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)
6	Andhra Pradesh Metro Rail Corporation Limited	5.00	-2.98	-59.60	5.00	-0.16	-3.20	5	-0.16	-3.20
7	Andhra Pradesh Township and Infrastructure Development Corporation Limited	0.25	0.29	116.00	0.25	-0.25	-100.00	0.25	-0.25	-100.00
8	Andhra Pradesh Urban Finance Infrastructure Development Corp Limited	0.15	0.00	0.00	0.15	0.00	0.00	0.15	0	0.00
9	Greater Visakhapatnam Smart City Corporation Limited	200.00	-1.25	-0.63	200.00	-8.51	-4.26	200	-8.51	-4.26
10	Kakinada Smart City Corporation Limited	200.00	-21.13	-10.57	200.00	-111.62	-55.81	200	-111.62	-55.81
11	Andhra Pradesh State Agro Industries Development Corporation Limited	12.54	2.19	17.46	12.54	-1.28	-10.21	12.54	-1.28	-10.21
12	Andhra Pradesh State Seeds Development Corporation Limited	2.76	1.83	66.30	2.76	5.92	214.49	2.76	5.92	214.49
13	Andhra Pradesh Centre for Advanced Research on Livestock Limited	0.01	-0.84	-8,400.00	0.01	-0.84	-8,400.00	0.01	-0.84	-8,400.00
14	Andhra Pradesh State Civil Supplies Corporation Limited	1.75	10.46	597.71	1.75	18.20	1,040.00	1.75	18.20	1,040.00
15	New and Renewable Energy Development Corporation of Andhra Pradesh Limited	0.22	8.95	4,068.18	0.22	8.95	4068.18	0.22	8.95	4,068.18

Sl. No.	Name of the PSU	2018-19			2019-20			2020-21		
		Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)	Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)	Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)
16	Andhra Pradesh Heavy Machinery and Engineering Limited	17.27	-7.69	-44.53	17.27	-3.14	-18.18	17.27	-7.48	-43.31
17	Andhra Pradesh Power Development Company Limited	2,068.28	-840.82	-40.65	2068.28	-431.26	-20.85	2,068.28	-106.92	-5.17
18	Andhra Pradesh Power Finance Corporation Limited	16.91	0.04	0.24	305.97	3.41	1.11	305.97	3.41	1.11
19	Andhra Pradesh Power Generation Corporation Limited	2106.80	-135.25	-6.42	2106.80	114.19	5.42	2,106.80	15.81	0.75
20	Andhra Pradesh State Energy Efficiency Development Corporation Limited	0.82	-0.01	-1.22	0.82	-0.02	-2.44	0.82	-0.02	-2.44
21	Andhra Pradesh Central Power Distribution Corporation Limited	---	---	---	0.10	0	0.00	0.10	0	0.00
22	Eastern Power Distribution Company of Andhra Pradesh Limited	121.23	-4,252.98	3,508.19	121.23	-152.36	-125.68	121.23	39.94	32.95
23	Southern Power Distribution Company of Andhra Pradesh Limited	358.72	-7680.87	-2141.19	358.72	1.10	0.31	358.72	1.1	0.31
24	Transmission Corporation of Andhra Pradesh Limited	454.44	69.61	15.32	454.44	115.03	25.31	454.44	115.03	25.31
25	Andhra Pradesh MSME Development Corporation	0.01	-0.01	-100.00	0.01	-0.01	-100.00	0.01	-0.01	-100.00
26	AIC-AMTZ Medi Valley Incubation Council	0.01	0.00	0.00	0.01	0.00	0.00	0.01	0	0.00

Sl. No.	Name of the PSU	2018-19			2019-20			2020-21		
		Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)	Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)	Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)
27	Bio Valley Incubation Council	0.00	-0.35	0.00	0.00	-0.35	0.00	0	-0.35	0.00
28	Ongole Iron Ore Mining Company Private Limited	0.11	-0.08	-72.73	0.11	-0.06	-54.55	0.11	-0.06	-54.55
29	Rayalaseema Steel Corporation Limited	0.00	-2.68	0.00	0.00	-2.68	0.00	0	-2.68	0.00
30	Andhra Pradesh Industrial Infrastructure Corporation Limited	9.52	21.44	225.21	9.52	28.29	297.16	9.52	28.29	297.16
31	Andhra Pradesh State Financial Corporation	206.01	89.08	43.24	206.01	70.08	34.02	206.01	70.08	34.02
32	Atchutapuram Effluent Treatment Limited	23.80	-0.77	-3.24	53.24	-1.59	-2.99	53.24	-1.59	-2.99
33	YSR Steel Corporation Limited	---	---	---	0.10	-2.32	-2,320.00	0.1	-2.32	-2,320.00
34	Infrastructure Corporation of Andhra Pradesh Limited	30.12	-4.53	15.04	30.12	-4.53	-15.04	30.12	-4.53	-15.04
35	Andhra Pradesh Gas Distribution Corporation Limited	65.00	-4.30	-6.62	176.74	-4.71	-2.66	176.74	-4.71	-2.66
36	Andhra Pradesh Gas Infrastructure Corporation Private Limited	55.44	0.17	0.31	55.44	-14.73	-26.57	55.44	-14.73	-26.57
37	Andhra Pradesh Maritime Infrastructure Development Corporation Limited	---	---	---	0.50	-0.08	-16.00	0.5	-0.08	-16.00
38	Godavari Gas Private Limited	31.50	-0.84	-2.67	61.83	-2.50	-4.04	61.83	-2.50	-4.04
39	Andhra Pradesh Technology Services Limited	0.31	12.59	4,061.29	0.31	12.59	4,061.29	0.31	12.59	4,061.29
40	Andhra Pradesh Center for	4.90	6.08	124.08	4.90	-22.00	-448.98	4.9	-22.00	-448.98

Sl. No.	Name of the PSU	2018-19			2019-20			2020-21		
		Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)	Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)	Equity (₹ in crore)	Net Profit/Loss after Tax (₹ in crore)	ROE (per cent)
	Financial System & Services									
41	Andhra Pradesh State Irrigation Development Corporation Limited	78.04	-8.05	-10.32	78.04	-1.59	-2.04	78.04	-1.59	-2.04
42	ABC NEXT (India) Private Limited	3.00	0.06	2.00	3.00	0.06	2.00	3.00	0.06	2.00
43	Andhra Pradesh Brahmin Welfare Corporation	25.00	-8.97	-35.88	25.00	8.97	-35.88	25	-8.97	-35.88
44	Foundation for Leadership, Excellence and Governance	0.01	-0.43	-	0.01	-3.06	-30,600.00	0.01	-3.06	-30,600.00
45	Andhra Pradesh State Film Television & Theatre Development Corporation Limited	3.63	0.03	0.83	3.63	-0.08	-2.20	3.63	-0.03	-0.83
46	Andhra Pradesh State Police Housing Corporation Limited	1.05	0.00	0.00	1.05	0.00	0.00	1.05	0	0.00
47	Andhra Pradesh State Road Transport Corporation	115.15	-961.28	-834.81	115.15	-961.28	-834.81	115.15	-961.28	-834.81

Appendix-6.5

**Statement showing list of PSUs where Statutory Auditors' Report was revised
(Refer Para 6.7.1.2, page 131)**

Sl. No..	Name of the PSU	Year of Accounts
1	Andhra Pradesh Brahmin Welfare Corporation	2018-19
2	Andhra Pradesh Gas Infrastructure Corporation Private Limited	2019-20
3	Andhra Pradesh Maritime Infrastructure Development Corporation Limited	2019-20
4	Andhra Pradesh State Civil Supplies Corporation Limited	2019-20

Appendix-6.6

**Statement showing list of PSUs where Management Letters were issued
(Refer Para 6.7.1.4, page 136)**

Sl.No.	Name of the PSU	Year of Accounts
1	Andhra Pradesh Maritime Infrastructure Development Corporation Limited	2019-20
2	Andhra Pradesh State Civil Supplies Corporation Limited	2019-20
3	Andhra Pradesh State Irrigation Development Corporation Limited	2019-20
4	Overseas Manpower Company Andhra Pradesh Limited	2019-20
5	Andhra Pradesh Industrial Infrastructure Corporation Limited	2018-19
6	Eastern Power Distribution Company of Andhra Pradesh Limited	2020-21
7	Greater Visakhapatnam Smart City Corporation Limited	2019-20