
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 | | 1,62,968 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) | 4.94 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 (After re-organisation of the State on 02 June 2014) (All India Density = 418persons per Sq.Km.) | 325 persons per Sq.Km. | |
| 4 | Population Below Poverty Line (BPL) (All India Average=21.92 per cent) | | 9.20 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 = 28 per 1,000 live births) | | 24 | |
| 7 | Life Expectancy at birth (All India Average = 70 years) | | 70.60 | |
| 8 | Gross State Domestic Product (GSDP) 2022-23 at current prices | | ₹ 13,17,728 crore | |
| 9 | Per capita GSDP CAGR (2013-14 to 2022-23) in per cent | Andhra Pradesh | 11.51 | |
| | | General States | 9.38 | |
| 10 | GSDP CAGR (2013-14 to 2022-23) in per cent | Andhra Pradesh | 12.29 | |
| | | General States | 10.57 | |
| 11 | Population Growth (2013-23) rate in per cent | Andhra Pradesh | 5.69 | |
| | | General States | 11.57 | |
| B | | | Financial Data | |
| | | | Particulars | |
| | | | 2021-22 to 2022-23 | |
| CAGR* | | | General States | Andhra Pradesh |
| | | | (in per cent) | |
| a. | of Revenue Receipts | | 13.41 | 4.79 |
| b. | of Own Tax Revenue | | 19.78 | 9.93 |
| c. | of Non Tax Revenue | | 12.94 | 7.96 |
| d. | of Total Expenditure | | 12.53 | 18.35 |
| e. | of Capital Expenditure | | 18.93 | -55.76 |
| f. | of Revenue Expenditure on Education | | 13.21 | 15.40 |
| g. | of Revenue Expenditure on Health | | 0.88 | 8.19 |
| h. | of Salary and Wages | | 8.52 | 22.43 |
| i. | of Pension | | 11.38 | 11.10 |

Source: Economic Survey of Andhra Pradesh 2022-23; Data available in website of Ministry of Statistics and Programme implementation; Data provided by Economic Advisor to C&AG of India;

* Compounded Annual Growth Rate

Appendix 1.2
Time Series Data on State Government Finances
(Refer Para 1.4, Page 7)

(₹ in crore)

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | |
|--|---|---------------|---------------|---------------|-----------------|-----------------|
| Part A. Receipts | | | | | | |
| 1 | Revenue Receipts | 114671 | 111034 | 117136 | 150552 | 157768 |
| | (i) Own Tax Revenue | 58031 | 57601 | 57409 | 70979 | 78026 |
| | State Goods and Services Tax | 20611 | 20227 | 18872 | 23809 | 27981 |
| | Taxes on Sales, Trade, etc. | 21914 | 21410 | 17800 | 20808 | 18004 |
| | State Excise | 6220 | 6915 | 11575 | 14703 | 14798 |
| | Taxes on Vehicles | 3341 | 3279 | 2966 | 3433 | 4320 |
| | Stamps and Registration fees | 5428 | 5318 | 5603 | 7635 | 8022 |
| | Land Revenue | 57 | 21 | 143 | 50 | 110 |
| | Other Taxes | 460 | 413 | 450 | 541 | 4791 |
| | (ii) Non-Tax Revenue | 4396 | 3315 | 3395 | 5017 | 5417 |
| | (iii) State's share in Union taxes and duties | 32787 | 28242 | 24460 | 35386 | 38177 |
| | (iv) Grants in aid from GOI | 19457 | 21876 | 31872 | 39170 | 36149 |
| 2 | Misc. Capital Receipts | 0 | 0 | 0 | -1 | 0 |
| 3 | Recovery of Loans and Advances | 277 | 4355 | 1063 | 2110 | -4 |
| 4 | Total revenue and Non-debt capital receipts (1+2+3) | 114948 | 115389 | 118199 | 152661 | 157764 |
| 5 | Public Debt Receipts | 97980 | 112428 | 161975 | 159610 | 186024 |
| | Internal Debt (excluding Ways and Means Advances and Overdraft) | 36122 | 50027 | 52873 | 48388 | 59574 |
| | Transactions under Ways and Means Advances and Overdraft | 59868 | 60371 | 104539 | 106326 | 118039 |
| | Loans and Advances from Government of India | 1990 | 2030 | 4563 | 4896 | 8411 |
| 6 | Total receipts in the Consolidated Fund (4+5) | 212928 | 227817 | 280174 | 312271 | 343788 |
| 7 | Contingency Fund receipts | 0 | 9 | 0 | 0 | 1 |
| 8 | Public Account receipts | 99704 | 195579 | 275595 | (-)94543 | (-)95046 |
| 9 | Total receipts of Government (6+7+8) | 312632 | 423405 | 555769 | 217728 | 248743 |
| Part B. Expenditure/Disbursements | | | | | | |
| 10 | Revenue Expenditure | 128570 | 137475 | 152677 | 159163 | 201255 |
| | General Services (including interest payments) | 40790 | 45222 | 48990 | 56124 | 63800 |
| | Social Services | 64280 | 68101 | 65988 | 69244 | 88648 |
| | Economic Services | 23459 | 24136 | 37679 | 33775 | 48788 |
| | Grants-in-aid and contributions | 41 | 16 | 20 | 20 | 20 |
| 11 | Capital Expenditure | 19976 | 12242 | 18975 | 16373 | 7244 |
| | General Services | 275 | 3752 | 6498 | 1989 | 89 |
| | Social Services | 2866 | 2056 | 5205 | 6366 | 448 |
| | Economic Services | 16835 | 6434 | 7272 | 8018 | 6707 |
| 12 | Disbursement of Loans and Advances | 1843 | 5356 | 1715 | 2138 | 1773 |
| 13 | Inter State Settlement | 26 | 3 | 0 | 0 | 0 |
| 14 | Total (10+11+12+13) | 150415 | 155076 | 173367 | 177674 | 210272 |

| | | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|--|-----------------|-----------------|---------------------------|---------------------------|---------------------------|
| 15 | Repayment of Public debt | 73274 | 79366 | 118274 | 120246 | 133609 |
| | Internal Debt (excluding Ways and Means Advances and Overdraft) | 12800 | 17314 | 12401 | 12526 | 13995 |
| | Transactions under Ways and Means Advances and Overdraft | 59729 | 60741 | 104539 | 106326 | 118039 |
| | Loans and Advances from Government of India | 745 | 1311 | 1334 | 1394 | 1575 |
| 16 | Appropriation to Contingency Fund | 0 | 0 | 0 | 0 | 0 |
| 17 | Total disbursement out of Consolidated Fund (14+15+16) | 223689 | 234442 | 291641 | 297920 | 343881 |
| 18 | Contingency Fund disbursements | 0 | 9 | 0 | 1 | 0 |
| 19 | Public Account disbursements | 87076 | 182650 | 268327 | (-)82028 | (-)94954 |
| 20 | Total disbursements by the State (17+18+19) | 310765 | 417101 | 559968 | 215891 | 248927 |
| Part C. Deficits | | | | | | |
| 21 | Revenue Deficit (-)/Surplus (+) (1-10) | (-)13899 | (-)26441 | (-)35541 | (-)8611 | (-)43487 |
| 22 | Fiscal Deficit (-)/Surplus (+) (4-14) | (-)35467 | (-)39687 | (-)55168 | (-)25013 | (-)52508 |
| 23 | Primary Deficit (-)/Surplus (+) (22-24) | (-)20125 | (-)22034 | (-)35150 | (-)2848 | (-)27016 |
| Part D. Others | | | | | | |
| 24 | Interest Payments (included in revenue expenditure) | 15342 | 17653 | 20018 | 22165 | 25492 |
| 25 | Arrears of Revenue | NA | NA | NA | NA | 12,153 |
| | Percentage of Tax & Non-Tax Revenue receipts | NA | NA | NA | NA | 14.56 |
| 26 | Financial Assistance to local bodies, other institutions etc. | 60795 | 59915 | 73667 | 66082 | 80290 |
| 27 | Ways and Means Advances/Overdraft availed (days) | 250 | 221 | 331 | 322 | 341 |
| 28 | Interest on Ways and Means Advances/Overdraft | 65 | 66 | 83 | 112 | 149 |
| 29 | Gross State Domestic Product (GSDP)^s | 873721 | 925839 | 956788 | 1133837 | 1317728 |
| 30 | Total Outstanding liabilities (year end) | 257510 | 301802 | 348246[@] | 372503[@] | 423943[@] |
| 31 | Outstanding guarantees[^] (year end) | 49442 | 67171 | 91330 | 118003 | 138875 |
| 32 | Number of incomplete projects^{&} | N.A | 100 | 163 | 138 | 509 |
| 33 | Capital blocked in incomplete projects^{&} | N.A | 60,910 | 18,303 | 34,687 | 74,992 |
| Part E: Fiscal Health Indicators (in per cent) | | | | | | |
| I | Resource Mobilisation | | | | | |
| | Own Tax Revenue/GSDP | 6.64 | 6.22 | 6.00 | 6.26 | 5.92 |
| | Own Non-Tax Revenue/GSDP | 0.50 | 0.36 | 0.35 | 0.44 | 0.41 |
| | Central Transfers/GSDP | 5.98 | 5.41 | 5.89 | 6.58 | 5.64 |
| II | Expenditure Management | | | | | |
| | Total Expenditure/GSDP | 17.22 | 16.75 | 18.12 | 15.67 | 15.96 |
| | Total Expenditure/Revenue Receipts | 131.17 | 139.67 | 148.00 | 118.02 | 133.28 |
| | Revenue Expenditure/Total Expenditure | 85.48 | 86.39 | 88.07 | 89.58 | 95.71 |
| | Revenue Expenditure on Social Services/Total Expenditure | 42.74 | 43.91 | 38.06 | 38.97 | 42.16 |
| | Revenue Expenditure on Economic Services/Total Expenditure | 15.60 | 15.56 | 21.73 | 19.01 | 23.20 |

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|---------|---------|---------|---------|---------|
| Capital Expenditure/Total Expenditure | 13.28 | 7.89 | 10.94 | 9.22 | 3.45 |
| Capital Expenditure on Social and Economic Services/Total Expenditure | 13.10 | 5.47 | 7.20 | 8.10 | 3.40 |
| III Management of Fiscal Imbalances | | | | | |
| Revenue deficit (surplus)/GSDP | -1.59 | -2.86 | -3.71 | -0.76 | -3.30 |
| Fiscal deficit/GSDP | -4.06 | -4.29 | -5.77 | -2.21 | -3.98 |
| Primary deficit /GSDP | -2.30 | -2.38 | -3.67 | -0.25 | -2.05 |
| Revenue deficit/Fiscal deficit | 39.19 | 66.62 | 64.42 | 34.43 | 82.82 |
| IV Management of total Outstanding Liabilities | | | | | |
| Total Outstanding Liabilities/GSDP | 29.47 | 32.60 | 36.40 | 32.85 | 32.17 |
| Total Outstanding Liabilities/RR | 224.56 | 271.81 | 297.30 | 247.42 | 268.71 |
| V Other Fiscal Health Indicators | | | | | |
| Return on Investment | 0.01 | 0.04 | 0.00 | 0.05 | 0.01 |
| Financial Assets/Liabilities | 0.98 | 0.90 | 0.82 | 0.81 | 0.73 |

& 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 ₹ 5,583 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

**Schemes where unspent balance of ₹ 50 crore and above was lying in SNAs
(Refer Para 2.4.1.3 (A), Page 33)**

(₹ in crore)

| S.No | Name of the scheme | Unspent amount lying in SNA as on 31 March 2023 |
|------|--|---|
| 1 | Pradhan Mantri Awas Yojana (Urban) | 393.81 |
| 2 | Swachh Bharath Mission (Urban) | 149.76 |
| 3 | Rashtriya Krishi Vikas Yojana | 148.34 |
| 4 | SAKSHAM Anganwadi | 122.97 |
| 5 | Post Matric Scholarships (Tribal) | 100.14 |
| 6 | Swachh Bharath Mission (Rural) | 87.97 |
| 7 | Pradhan Mantri Matsya Sampada Yojana | 84.09 |
| 8 | Urban Rejuvenation Mission | 82.14 |
| 9 | National Ayush Mission | 73.39 |
| 10 | Flexible Pool for RCH & Health System Strengthening, National Health Programme and national urban health Mission | 66.82 |
| 11 | Rashtriya Gram Swaraj Yojana | 64.71 |
| 12 | Samagra Siksha Abhiyan | 56.46 |
| 13 | National Urban Livelihood Mission | 53.33 |
| 14 | Pre Matric Scholarships for SCs | 53.08 |
| 15 | Rashtriya Uchhathar Siksha Abhiyan | 52.48 |

Appendix 2.2

Summarised position of Apportionment of Balances between Andhra Pradesh and Telangana as on 31 March 2023

(Refer Para 2.10, Page 83)

(₹ 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 2023 |
|--------|--------------------------------|----------------------------|--------------------------------|-------------------------------------|---|
| 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 3.8.2, Page 108)

| (₹ in crore) | | | | | | | | |
|----------------------|-----------|---|----------|---------------|-------------|-------------|-----------|-------------------------------------|
| Sl. No | Grant No. | Grant Name | Original | Supplementary | Total Grant | Expenditure | Saving(-) | Un-utilised Supplementary Provision |
| Revenue Voted | | | | | | | | |
| 1 | I | State Legislature | 104.24 | 4.24 | 108.48 | 106 | 2.48 | 2.48 |
| 2 | III | Administration of Justice | 772.32 | 154.07 | 926.39 | 847.43 | 78.96 | 78.96 |
| 3 | IV | General Administration and Elections | 697.37 | 140.28 | 837.65 | 769.47 | 68.18 | 68.18 |
| 4 | VII | Commercial Taxes Administration | 375.2 | 29.71 | 404.91 | 389.48 | 15.43 | 15.43 |
| 5 | X | Home Administration | 7320.77 | 102.4 | 7423.17 | 7229.92 | 193.25 | 102.4 |
| 6 | XI | Roads and Buildings | 5450.35 | 404.66 | 5855.01 | 5107.99 | 747.02 | 404.66 |
| 7 | XII | School Education | 23796.22 | 1519.28 | 25315.5 | 23293.65 | 2021.85 | 1519.28 |
| 8 | XIV | Skill Development and Training | 844.32 | 4.45 | 848.77 | 706.31 | 142.46 | 4.45 |
| 9 | XV | Sports and Youth Services | 116.46 | 3.94 | 120.4 | 95.77 | 24.63 | 3.94 |
| 10 | XVI | Medical and Health | 11671.65 | 2428.36 | 14100.01 | 10906.53 | 3193.48 | 2428.36 |
| 11 | XVII | Municipal Administration and Urban Development | 7113.54 | 2387.83 | 9501.37 | 6222.66 | 3278.71 | 2387.83 |
| 12 | XVIII | Housing | 4791.69 | 3784.48 | 8576.17 | 8355.77 | 220.4 | 220.4 |
| 13 | XIX | Information and Public Relations | 253.22 | 39.37 | 292.59 | 207.98 | 84.61 | 39.37 |
| 14 | XX | Labour, Factories, Boilers and Insurance Medical Services | 770.04 | 3.11 | 773.15 | 278.8 | 494.35 | 3.11 |
| 15 | XXI | Social Welfare | 8950.28 | 103.22 | 9053.5 | 3992.86 | 5060.64 | 103.22 |
| 16 | XXII | Tribal Welfare | 3409.85 | 75.71 | 3485.56 | 2116.79 | 1368.77 | 75.71 |
| 17 | XXIII | Backward Classes Welfare | 31018.66 | 355.33 | 31373.99 | 15113.08 | 16260.91 | 355.33 |
| 18 | XXIV | Minority Welfare | 2060.94 | 44.1 | 2105.04 | 1464.33 | 640.71 | 44.1 |
| 19 | XXV | Women, Child and Disabled Welfare | 4110.3 | 368.23 | 4478.53 | 3214.27 | 1264.26 | 368.23 |
| 20 | XXVI | Administration of Religious Endowments | 211.4 | 70 | 281.4 | 166.69 | 114.71 | 70 |
| 21 | XXVII | Agriculture | 10803.37 | 1806.86 | 12610.23 | 9726.07 | 2884.16 | 1806.86 |
| 22 | XXVIII | Animal Husbandry and Fisheries | 1372.03 | 129.7 | 1501.73 | 1237.7 | 264.03 | 129.7 |
| 23 | XXIX | Forest, Science, Technology and Environment | 636.66 | 10.18 | 646.84 | 396.13 | 250.71 | 10.18 |

| | | | | | | | | |
|----------------------------|---------|---|----------|-----------|-----------|-----------|----------|----------|
| 24 | XXX | Co-operation | 208.59 | 2.27 | 210.86 | 179.68 | 31.18 | 2.27 |
| 25 | XXXI | Panchayat Raj | 9298.85 | 870.34 | 10169.19 | 7512.48 | 2656.71 | 870.34 |
| 26 | XXXII | Rural Development | 6972.72 | 776.18 | 7748.9 | 5446.17 | 2302.73 | 776.18 |
| 27 | XXXIII | Major and Medium Irrigation | 1592.82 | 352.42 | 1945.24 | 1840.68 | 104.56 | 104.56 |
| 28 | XXXV | Energy | 9487.72 | 11000.79 | 20488.51 | 17990 | 2498.51 | 2498.51 |
| 29 | XXXVI | Industries & Commerce, Infrastructure and Investment | 1823.2 | 198.47 | 2021.67 | 605.43 | 1416.24 | 198.47 |
| 30 | XXXVII | Tourism, Art and Culture | 41.29 | 36.89 | 78.18 | 50.22 | 27.96 | 27.96 |
| 31 | XXXVIII | Civil Supplies Administration | 3717.55 | 4395.25 | 8112.8 | 8027.65 | 85.15 | 85.15 |
| 32 | XXXIX | Information Technology, Electronics and Communications | 148.07 | 41.35 | 189.42 | 166.56 | 22.86 | 22.86 |
| Revenue Charged | | | | | | | | |
| 33 | IV | General Administration and Elections | 40.96 | 22.93 | 63.89 | 60.50 | 3.39 | 3.39 |
| Public Debt Charged | | | | | | | | |
| 34 | IX | Fiscal Administration, Planning, Surveys and Statistics | 16270.18 | 130003.76 | 146273.94 | 133609.23 | 12664.71 | 12664.71 |
| Loans Voted | | | | | | | | |
| 35 | XIII | Higher Education | 0.00 | 2.00 | 2.00 | 0.00 | 2.00 | 2 |
| 36 | XXVIII | Animal Husbandry and Fisheries | 0.00 | 13.52 | 13.52 | 0.22 | 13.30 | 13.3 |
| 37 | XXX | Co-operation | 20.00 | 39.70 | 59.70 | -18.09 | 77.79 | 39.7 |
| 38 | XXXVI | Industries & Commerce, Infrastructure and Investment | 250.00 | 357.05 | 607.05 | 362.36 | 244.69 | 244.69 |
| Capital Voted | | | | | | | | |
| 39 | I | State Legislature | 0.00 | 1.00 | 1.00 | 0.00 | 1.00 | 1 |
| 40 | III | Administration of Justice | 77.00 | 25.00 | 102.00 | 55.76 | 46.24 | 25 |
| 41 | IV | General Administration and Elections | 10.58 | 10.00 | 20.58 | 4.70 | 15.88 | 10 |
| 42 | IX | Fiscal Administration, Planning Surveys and Statistics | 495.00 | 885.00 | 1380.00 | 422.13 | 957.87 | 885 |
| 43 | X | Home Administration | 266.05 | 106.20 | 372.25 | 122.73 | 249.52 | 106.2 |
| 44 | XI | Roads and Buildings | 3171.44 | 24.89 | 3196.33 | 459.24 | 2737.09 | 24.89 |
| 45 | XII | School Education | 3910.43 | 109.74 | 4020.17 | 478.92 | 3541.25 | 109.74 |
| 46 | XIII | Higher Education | 362.44 | 147.61 | 510.05 | 73.52 | 436.53 | 147.61 |
| 47 | XIV | Skill Development and Training | 125.59 | 41.42 | 167.01 | 56.45 | 110.56 | 41.42 |

| | | | | | | | | |
|------------------------|--------|--|--------------------|--------------------|--------------------|--------------------|------------------|------------------|
| 48 | XV | Sports and Youth Services | 43.23 | 1.19 | 44.42 | 11.19 | 33.23 | 1.19 |
| 49 | XVI | Medical and Health | 3712.51 | 409.05 | 4121.56 | 738.12 | 3383.44 | 409.05 |
| 50 | XVII | Municipal Administration and Urban Development | 1682.79 | 78.35 | 1761.14 | 383.69 | 1377.45 | 78.35 |
| 51 | XXI | Social Welfare | 275.00 | 20.00 | 295.00 | 101.12 | 193.88 | 20 |
| 52 | XXV | Women, Child and Disabled Welfare | 212.57 | 64.78 | 277.35 | 16.77 | 260.58 | 64.78 |
| 53 | XXVII | Agriculture | 295.74 | 54.74 | 350.48 | 44.10 | 306.38 | 54.74 |
| 54 | XXVIII | Animal Husbandry and Fisheries | 197.02 | 46.30 | 243.32 | 111.83 | 131.49 | 46.3 |
| 55 | XXIX | Forest, Science, Technology and Environment | 48.70 | 2.11 | 50.81 | 20.21 | 30.60 | 2.11 |
| 56 | XXX | Co-operation | 60.00 | 1.50 | 61.50 | 0.00 | 61.50 | 1.5 |
| 57 | XXXI | Panchayat Raj | 2921.12 | 305.83 | 3226.95 | 1296.24 | 1930.71 | 305.83 |
| 58 | XXXIII | Major and Medium Irrigation | 9166.81 | 3496.59 | 12663.40 | 3629.56 | 9033.84 | 3496.59 |
| 59 | XXXIV | Minor Irrigation | 568.10 | 753.50 | 1321.60 | 668.12 | 653.48 | 653.48 |
| 60 | XXXVI | Industries & Commerce, Infrastructure and Investment | 1824.49 | 378.82 | 2203.31 | 223.14 | 1980.17 | 378.82 |
| 61 | XXXVII | Tourism, Art and Culture | 89.34 | 200.00 | 289.34 | 59.38 | 229.96 | 200 |
| 62 | XXXIX | Information Technology, Electronics and Communications | 64.06 | 6.08 | 70.14 | 15.07 | 55.07 | 6.08 |
| Capital Charged | | | | | | | | |
| 63 | XXXIII | Major and Medium Irrigation | 81.45 | 36.77 | 118.22 | 38.04 | 80.18 | 36.77 |
| Total | | | 2,06,184.30 | 1,69,288.90 | 3,75,473.20 | 2,86,808.80 | 88,664.39 | 34,902.72 |

Source: Appropriation Accounts of 2022-23.

Appendix 3.2

Cases where Supplementary provision (₹ one crore or more in each case) proved unnecessary

(Refer Para 3.8.3, Page 109)

(₹ in crore)

| Sl. No | Grant No. | Grant Name | Original | Expenditure | Savings out of Original Provision | Saving(-) | Supplementary Provision |
|----------------------|-----------|---|----------|-------------|-----------------------------------|-----------|-------------------------|
| Revenue Voted | | | | | | | |
| 1 | X | Home Administration | 7320.77 | 7229.92 | 90.85 | 193.25 | 102.40 |
| 2 | XI | Roads and Buildings | 5450.35 | 5107.99 | 342.36 | 747.02 | 404.66 |
| 3 | XII | School Education | 23796.22 | 23293.65 | 502.57 | 2021.85 | 1519.28 |
| 4 | XIV | Skill Development and Training | 844.32 | 706.31 | 138.01 | 142.46 | 4.45 |
| 5 | XV | Sports and Youth Services | 116.46 | 95.77 | 20.69 | 24.63 | 3.94 |
| 6 | XVI | Medical and Health | 11671.65 | 10906.53 | 765.12 | 3193.48 | 2428.36 |
| 7 | XVII | Municipal Administration and Urban Development | 7113.54 | 6222.66 | 890.88 | 3278.71 | 2387.83 |
| 8 | XIX | Information and Public Relations | 253.22 | 207.98 | 45.24 | 84.61 | 39.37 |
| 9 | XX | Labour, Factories, Boilers and Insurance Medical Services | 770.04 | 278.80 | 491.24 | 494.35 | 3.11 |
| 10 | XXI | Social Welfare | 8950.28 | 3992.86 | 4957.42 | 5060.64 | 103.22 |
| 11 | XXII | Tribal Welfare | 3409.85 | 2116.79 | 1293.06 | 1368.77 | 75.71 |
| 12 | XXIII | Backward Classes Welfare | 31018.66 | 15113.08 | 15905.58 | 16260.91 | 355.33 |
| 13 | XXIV | Minority Welfare | 2060.94 | 1464.33 | 596.61 | 640.71 | 44.10 |
| 14 | XXV | Women, Child and Disabled Welfare | 4110.30 | 3214.27 | 896.03 | 1264.26 | 368.23 |
| 15 | XXVI | Administration of Religious Endowments | 211.40 | 166.69 | 44.71 | 114.71 | 70.00 |
| 16 | XXVII | Agriculture | 10803.37 | 9726.07 | 1077.30 | 2884.16 | 1806.86 |
| 17 | XXVIII | Animal Husbandry and Fisheries | 1372.03 | 1237.70 | 134.33 | 264.03 | 129.70 |
| 18 | XXIX | Forest, Science, Technology and Environment | 636.66 | 396.13 | 240.53 | 250.71 | 10.18 |
| 19 | XXX | Co-operation | 208.59 | 179.68 | 28.91 | 31.18 | 2.27 |
| 20 | XXXI | Panchayat Raj | 9298.85 | 7512.48 | 1786.37 | 2656.71 | 870.34 |
| 21 | XXXII | Rural Development | 6972.72 | 5446.17 | 1526.55 | 2302.73 | 776.18 |
| 22 | XXXVI | Industries & Commerce, Infrastructure and Investment | 1823.20 | 605.43 | 1217.77 | 1416.24 | 198.47 |
| Capital Voted | | | | | | | |
| 23 | I | State Legislature | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| 24 | III | Administration of Justice | 77.00 | 55.76 | 21.24 | 46.24 | 25.00 |
| 25 | IV | General Administration and Elections | 10.58 | 4.70 | 5.88 | 15.88 | 10.00 |
| 26 | IX | Fiscal Administration, Planning, Surveys and Statistics | 495.00 | 422.13 | 72.87 | 957.87 | 885.00 |
| 27 | X | Home Administration | 266.05 | 122.73 | 143.32 | 249.52 | 106.20 |
| 28 | XI | Roads and Buildings | 3171.44 | 459.24 | 2712.20 | 2737.09 | 24.89 |
| 29 | XII | School Education | 3910.43 | 478.92 | 3431.51 | 3541.25 | 109.74 |
| 30 | XIII | Higher Education | 362.44 | 73.52 | 288.92 | 436.53 | 147.61 |

| | | | | | | | |
|------------------------|--------|--|--------------------|--------------------|------------------|------------------|------------------|
| 31 | XIV | Skill Development and Training | 125.59 | 56.45 | 69.14 | 110.56 | 41.42 |
| 32 | XV | Sports and Youth Services | 43.23 | 11.19 | 32.04 | 33.23 | 1.19 |
| 33 | XVI | Medical and Health | 3712.51 | 738.12 | 2974.39 | 3383.44 | 409.05 |
| 34 | XVII | Municipal Administration and Urban Development | 1682.79 | 383.69 | 1299.10 | 1377.45 | 78.35 |
| 35 | XXI | Social Welfare | 275.00 | 101.12 | 173.88 | 193.88 | 20.00 |
| 36 | XXV | Women, Child and Disabled Welfare | 212.57 | 16.77 | 195.80 | 260.58 | 64.78 |
| 37 | XXVII | Agriculture | 295.74 | 44.10 | 251.64 | 306.38 | 54.74 |
| 38 | XXVIII | Animal Husbandry and Fisheries | 197.02 | 111.83 | 85.19 | 131.49 | 46.30 |
| 39 | XXIX | Forest, Science, Technology and Environment | 48.70 | 20.21 | 28.49 | 30.60 | 2.11 |
| 40 | XXX | Co-operation | 60.00 | 0.00 | 60.00 | 61.50 | 1.50 |
| 41 | XXXI | Panchayat Raj | 2921.12 | 1296.24 | 1624.88 | 1930.71 | 305.83 |
| 42 | XXXIII | Major and Medium Irrigation | 9166.81 | 3629.56 | 5537.25 | 9033.84 | 3496.59 |
| 43 | XXXVI | Industries & Commerce, Infrastructure and Investment | 1824.49 | 223.14 | 1601.35 | 1980.17 | 378.82 |
| 44 | XXXVII | Tourism, Art and Culture | 89.34 | 59.38 | 29.96 | 229.96 | 200.00 |
| 45 | XXXIX | Information Technology, Electronics and Communications | 64.06 | 15.07 | 48.99 | 55.07 | 6.08 |
| Loans Voted | | | | | | | |
| 46 | XIII | Higher Education | 0.00 | 0.00 | 0.00 | 2.00 | 2.00 |
| 47 | XXX | Co-operation | 20.00 | -18.09 | 38.09 | 77.79 | 39.70 |
| Capital Charged | | | | | | | |
| 48 | XXXIII | Major and Medium Irrigation | 81.45 | 38.04 | 43.41 | 80.18 | 36.77 |
| Total | | | 1,67,326.78 | 1,13,565.11 | 53,761.67 | 71,960.33 | 18,198.66 |

Source: Appropriation Accounts of 2022-23.

Appendix 3.3

Cases where Supplementary provision (₹ one crore or more in each case) proved insufficient

(Refer Para 3.8.3, Page 109)

| | | | | | | | (₹ in crore) | |
|------------------------|-----------|---|------------------|-------------------------|------------------|------------------|--|--|
| Sl. No | Grant No. | Grant Name | Original | Supplementary Provision | Total Grant | Expenditure | Excess Expenditure/Shortfall in budget provision | |
| Revenue Charged | | | | | | | | |
| 1 | III | Administration of Justice | 74.71 | 11.41 | 86.12 | 103.34 | 17.22 | |
| 2 | V | Revenue, Registration and Relief | 0.00 | 5.46 | 5.46 | 9.16 | 3.70 | |
| 3 | IX | Fiscal Administration, Planning, Surveys and Statistics | 21,588.78 | 66.40 | 21,655.18 | 25,508.18 | 3,853.00 | |
| Revenue Voted | | | | | | | | |
| 4 | IX | Fiscal Administration, Planning, Surveys and Statistics | 29,605.89 | 5,586.69 | 35,192.58 | 35,249.63 | 57.05 | |
| 5 | XIII | Higher Education | 1,651.86 | 479.37 | 2,131.23 | 2,218.92 | 87.69 | |
| Total | | | 52,921.24 | 6,149.33 | 59,070.57 | 63,089.23 | 4,018.66 | |

Source: Appropriation Accounts of 2022-23.

Appendix 3.4

Cases where re-appropriation (₹ one crore or more in each case) proved unnecessary

(Refer Para 3.9.1, Page 110)

| | | | | | | | (₹ 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 | XXXIV - Minor Irrigation | 4702-00-789-11-(23) | 0.94 | 0.00 | 0.71 | 0.23 | 1.81 | |
| 2 | XXXV - Energy | 2801-01-103-(04) | 33.39 | 0.00 | 33.34 | 0.04 | 5.79 | |

Source: Appropriation Accounts of 2022-23 and Grants Audit Register of 2022-23 compiled by O/o PAG (A&E).

Appendix 3.5

Cases where re-appropriation (₹ one crore or more in each case) proved excessive

(Refer Para 3.9.1, Page 110)

| | | | | | | | | (₹ in crore) | |
|--------|---------------------------------|----------------------------------|----------|---------------|------------------|---------------|-------------|--|--|
| Sl. No | Grant No. and Name of the Grant | Head of Account and Nomenclature | Original | Supplementary | Re-appropriation | Net Provision | Expenditure | Final Saving i.e. Excessive Re-appropriation | |
| 1 | XXXIV - Minor Irrigation | 4702-00-789-11-(23) | 0.94 | 0.00 | 1.81 | 2.75 | 0.71 | 2.05 | |
| 2 | XXXV - Energy | 2801-01-103-(04) | 33.39 | 0.00 | 5.79 | 39.18 | 33.34 | 5.83 | |

Source: Appropriation Accounts of 2022-23 and Grants Audit Register of 2022-23 compiled by O/o PAG (A&E)

Appendix 3.6

Cases where re-appropriation (₹ one crore or more in each case) proved insufficient

(Refer Para 3.9.1, Page 110)

(₹ 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(+) |
|--------------|--|----------------------------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|
| 1 | V - Revenue, Registration and Relief | 2053-00-093-(03) | 125.12 | 5.46 | 12.52 | 143.09 | 146.80 | 3.71 |
| 2 | IX - Fiscal Administration, Planning, Surveys and Statistics | 2049-01-115-(04) | 100.00 | 0.00 | 43.71 | 143.71 | 148.60 | 4.89 |
| 3 | IX - Fiscal Administration, Planning, Surveys and Statistics | 2071-01-101-(24) | 362.09 | 3,000.00 | 3,142.25 | 6,504.33 | 6,562.42 | 58.09 |
| 4 | XIII - Higher Education | 2202-03-103-(07) | 645.01 | 0.00 | 61.14 | 706.16 | 751.14 | 44.98 |
| 5 | XIII - Higher Education | 2202-03-104-(06) | 46.08 | 0.00 | 91.92 | 138.00 | 195.33 | 57.33 |
| 6 | XXIV - Minority Welfare | 4225-80-800-11-(05) | 1.00 | 0.00 | 1.02 | 2.02 | 9.98 | 7.96 |
| Total | | | 1,279.30 | 3,005.46 | 3,352.56 | 7,637.31 | 7,814.26 | 176.95 |

Source: Appropriation Accounts of 2022-23 and Grants Audit Register of 2022-23 compiled by O/o PAG (A&E).

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 111)

(₹ in crore)

| Sl. No | Grant No. | Grant Name | Total Grant | Saving(-) | Amount Surrendered | Savings which remained to be surrendered |
|----------------------|-----------|--|------------------|------------------|--------------------|--|
| Revenue Voted | | | | | | |
| 1 | IV | General Administration and Elections | 837.65 | 68.18 | 67.02 | 1.16 |
| 2 | XI | Roads and Buildings | 5,855.01 | 747.02 | 679.57 | 67.45 |
| 3 | XII | School Education | 25,315.50 | 2,021.85 | 2,012.57 | 9.28 |
| 4 | XXXV | Energy | 20,488.51 | 2,498.51 | 2,492.68 | 5.83 |
| Capital Voted | | | | | | |
| 5 | XVI | Medical and Health | 4,121.56 | 3,383.44 | 3,344.79 | 38.65 |
| 6 | XXXIV | Minor Irrigation | 1,321.60 | 653.48 | 610.27 | 43.21 |
| 7 | XXXVI | Industries & Commerce, Infrastructure and Investment | 2,203.31 | 1,980.17 | 1,978.41 | 1.76 |
| 8 | XXXVII | Tourism, Art and Culture | 289.34 | 229.96 | 209.43 | 20.53 |
| Loans Voted | | | | | | |
| 9 | XXX | Co-operation | 59.70 | 77.79 | 20.00 | 57.79 |
| Total | | | 60,492.18 | 11,660.40 | 11,414.74 | 245.66 |

Source: Appropriation Accounts of 2022-23.

Appendix 3.8
Excess Expenditure during 2022-23
(Refer Para 3.10.1, Page 111)

(₹ in crore)

| Sl. No. | Grant No. | Name of the Grant/ Appropriation | Total Grant | Expenditure | Excess | Reasons for excess expenditure |
|--------------|-----------|--|------------------|------------------|-----------------|--|
| 1 | II | Governor and Council of Ministers (RV) | 27.90 | 28.71 | 0.81 | |
| 2 | III | Administration of Justice (RC) | 86.12 | 103.34 | 17.22 | Specific reasons for excess expenditure were not intimated by Government |
| 3 | V | Revenue, Registration and Relief (RC) | 5.46 | 9.16 | 3.70 | |
| 4 | IX | Fiscal Administration, Planning, Surveys and Statistics (RV) | 35,192.58 | 35,249.63 | 57.05 | |
| 5 | IX | Fiscal Administration, Planning, Surveys and Statistics (RC) | 21,655.18 | 25,508.18 | 3,853.00 | |
| 6 | XIII | Higher Education (RV) | 2,131.23 | 2,218.92 | 87.69 | |
| 7 | XXIV | Minority Welfare (CV) | 2.21 | 10.17 | 7.96 | |
| Total | | | 59,100.69 | 63,128.11 | 4,027.42 | |

Source: Appropriation Accounts of 2022-23; RV- Revenue Voted, RC- Revenue Charged, CV- Capital Voted.

Appendix 3.9
Excess over provision of previous years requiring regularisation
(Refer Para 3.10.2; page 111)

(₹ in crore)

| Year | Number of Grants/ Appropriations | Section | Grant/Appropriation numbers | Amount of Excess |
|---------|----------------------------------|----------|------------------------------------|------------------|
| 2004-05 | 5 Grants | Revenue: | VIII, XIX and XL | |
| | | Capital: | XVI | |
| | | Loans: | XXXVI | |
| | 1 Appropriation | Revenue: | XXXVI | 14.83 |
| 2005-06 | 10 Grants | Revenue: | X, XI, XIX and XXXI | |
| | | Capital: | VIII, XIII, XVII, XXXII and XXXIII | |
| | | Loans: | XVII | |
| | 3 Appropriations | Revenue: | II, XVI and XXVIII | 585.82 |
| 2006-07 | 7 Grants | Revenue: | IX, X, XI and XIV | |
| | | Capital: | XVII and XXIX | |
| | | Loans: | XXVII | |
| | 1 Appropriation | Revenue: | III | 198.72 |
| 2007-08 | 7 Grants | Revenue: | X, XI and XXXII | |
| | | Capital: | XVII, XXXIII and XXXV | |
| | | Loans: | XXXVI | |
| | 3 Appropriations | Revenue: | II, IV and XIV | 201.3 |
| 2008-09 | 11 Grants | Revenue: | II, V, XI, XXIV, XXVI and XXXI | |
| | | Capital: | XVII and XXXIX | |
| | | | | 709.24 |

| Year | Number of Grants/ Appropriations | Section | Grant/Appropriation numbers | Amount of Excess |
|---------|-------------------------------------|----------|---|------------------|
| | | 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 | 36,856.98 |
| | | Capital: | XXIX and XXXIV | |
| | | Loans: | IX, XVII and XXVIII | |
| | 2 Appropriations | PDC: | IX and XL | |
| 2016-17 | 4 Grants | Revenue: | XI and XL | 1,686.83 |
| | | Capital: | XIV and XXIX | |
| | 1 Appropriation | PDC: | IX | |
| 2017-18 | 3 Grants | Revenue: | II and XI | 47,144.53 |
| | | Capital: | XXXIX | |
| | 2 Appropriations | Capital: | XXXI | |

| Year | Number of Grants/ Appropriations | Section | Grant/Appropriation numbers | Amount of Excess |
|--------------|-------------------------------------|----------|--------------------------------|--------------------|
| | | PDC: | IX | |
| 2018-19 | 2 Grants | Revenue: | IX | 64,005.68 |
| | | Loans: | IX | |
| | 2 Appropriations | Revenue: | IX | |
| | | PDC: | IX | |
| 2019-20 | 5 Grants | Revenue: | IX, XVII, XXI, XXIII and XXIV | 73,983.26 |
| | | Loans: | IX, XVII, XXI, XXIII and XXIV | |
| | 4 Appropriations | Revenue: | III, IX and XXXVI | |
| | | PDC: | IX | |
| 2020-21 | 5 Grants | Revenue: | V, IX | 1,10,509.12 |
| | | Capital: | XXXVI | |
| | | Loans: | IX and XVII | |
| | 3 Appropriations | Revenue: | III and IX | |
| | | PDC: | IX | |
| | | | | |
| 2021-22 | 4 Grants | Revenue: | IX and XXXIV | 4,551.82 |
| | | Loans: | V and XVII | |
| | 1 Appropriation | Revenue: | V | |
| | | | | |
| Total | | | | 3,55,554.43 |

Source: Appropriation Accounts of respective years

Appendix 3.10
Amount of excess expenditure relating to the years 2014-15 to 2021-22
for which ENs were not furnished
(Refer Para 3.10.2; page 112)

(₹ in crore)

| Year | Number of Grants/ Appropriations | Amount of Excess expenditure reported | 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 1 Appropriation | 36,856.98 | 36,856.98 | 0.00 |
| 2016-17 | 4 Grants and 1 Appropriation | 1,686.83 | 1,686.83 | 0.00 |
| 2017-18 | 3 Grants and 2 Appropriations | 47,144.53 | 44,566.60 | 2,577.93 |
| 2018-19 | 2 Grants and 2 Appropriations | 64,005.68 | 58,229.01 | 5,776.67 |
| 2019-20 | 5 Grants and 4 Appropriations | 73,983.26 | 60,768.44 | 13,214.82 |
| 2020-21 | 5 Grants and 3 Appropriations | 1,10,509.12 | 0.00 | 1,10,509.12 |
| 2021-22 | 4 Grants and 1 Appropriation | 4,551.82 | 0.00 | 4,551.82 |
| Total | | 3,51,872.90 | 2,15,242.54 | 1,36,630.36 |

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

Appendix 3.11

Backward Classes Welfare

Details of schemes where there was more than 50 per cent savings

(Refer Para 3.11.2 (ii); page 114)

(₹ in crore)

| Scheme/Project/Programme & Head of Account | Total Provision | Expenditure | Savings | Percentage of Savings |
|--|------------------|-----------------|-------------------|-----------------------|
| 2225-03-001-00-04-Andhra Pradesh Commission for Backward Classes | 1.57 | 0.54 | -1.04 | -65.79 |
| 2225-03-277-11-34-Videshi Vidyadharana for Higher Studies in Overseas Universities | 2.29 | 0.10 | -2.19 | -95.64 |
| 2251-00-090-00-48-Department of Economically Weaker Sections (EWS) Welfare | 2.74 | 0.11 | -2.64 | -96.14 |
| 2225-80-190-11-31-Andhra Pradesh Kapu Welfare and Development Corporation | 6.04 | 0.70 | -5.34 | -88.47 |
| 2225-03-190-00-04-Financial Assistance to Andhra Pradesh State Backward Classes Co-operative Finance Corporation | 10.64 | 5.20 | -5.43 | -51.08 |
| 2225-03-277-00-07-Government Hostels | 17.20 | 7.33 | -9.87 | -57.36 |
| 4225-03-277-07-77-Construction of Buildings for Mahatma Jyothiba Phule Residential Schools | 20.00 | 5.15 | -14.85 | -74.24 |
| 4225-03-800-11-05-Construction of Community Halls for BCs | 25.00 | 1.36 | -23.64 | -94.55 |
| 4225-03-277-11-74-Buildings | 100.00 | 39.16 | -60.84 | -60.84 |
| 2225-80-190-11-28-Andhra Pradesh Arya Vysya Welfare and Development Corporation | 885.36 | 356.53 | -528.83 | -59.73 |
| 2225-03-190-11-51-SU - BC-E Corporations | 945.08 | 404.34 | -540.74 | -57.22 |
| 2225-03-190-11-49-SU - BC-B Corporations | 3,354.50 | 1,575.02 | -1,779.49 | -53.05 |
| 2225-80-190-11-25-Andhra Pradesh Reddy Welfare and Development Corporation | 3,091.80 | 1,109.12 | -1,982.68 | -64.13 |
| 2225-03-190-11-50-SU - BC-D Corporations | 3,729.18 | 1,694.17 | -2,035.01 | -54.57 |
| 2225-03-102-11-53-YSR Pension Kanuka to Backward Classes | 8,411.36 | 1,961.04 | -6,450.32 | -76.69 |
| Total | 20,602.77 | 7,159.87 | -13,442.90 | -65.25 |

Appendix 4.1
Statement showing submission of accounts and status of Audit of Autonomous
Bodies (Section 19, 20 of DPC Act 1971)
(Refer Para 4.11, Page 132)

| 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 | 2020-21 | Not placed in the Legislature | 2 (2021-22 & 2022-23) |
| 2. | District Legal Services Authority, Chittoor | | 2021-22 | | 1 (2022-23) |
| 3. | District Legal Services Authority, Krishna | | 2020-21 | | 2 (2021-22 & 2022-23) |
| 4. | District Legal Services Authority, Kadapa | | 2020-21 | | 2 (2021-22 & 2022-23) |
| 5. | District Legal Services Authority, Kurnool | | 2020-21 | | 2 (2021-22 & 2022-23) |
| 6. | District Legal Services Authority, Nellore | | 2020-21 | | 2 (2021-22 & 2022-23) |
| 7. | District Legal Services Authority, Visakhapatnam | | 2021-22 | | 1 (2022-23) |
| 8. | District Legal Services Authority, Vizianagaram | | 2021-22 | | 1 (2022-23) |
| 9. | District Legal Services Authority, West Godavari | | 2021-22 | | 1 (2022-23) |
| 10. | AP Building and Other Construction Workers Welfare Board | | 2014-15 (Up to 01.06.2014) | Not placed in the Legislature | 9 {(2014-15 (2.6.2014 to 31.03.2015) to 2022-23)} |
| 11. | AP Real Estate Regulatory Authority | | | 2018-19 | ... |
| 12. | Visakhapatnam Urban Development Authority (VUDA) | 2021-22 | 2016-17 | 2014-15 | 6 (2017-18 to 2022-23) |
| 13. | Tirupati Urban Development Authority (TUDA) | 2021-22 | 2019-20 | 2017-18 | 3 (2020-21 to 2022-23) |
| 14. | Andhra Pradesh Capital Region Development Authority (APCRDA) Vijayawada | 2018-19 | 2016-17 | 2016-17 | 6 (2017-18 to 2022-23) |
| 15. | Puttaparthi Urban Development Authority (PUDA) | 2026-27 | * | * | 18 (2005-06 to 2022-23) |
| 16. | Kurnool Urban Development Authority (KUDA) | 2026-27 | | | 2 (2021-22 & 2022-23) |
| 17. | Machilipatnam Urban Development Authority (MUDA) | 2026-27 | | | 6 (2017-18 to 2022-23) |
| 18. | Nellore Urban Development Authority (NUDA) | 2026-27 | | | 1(2022-23) |
| 19. | Integrated Tribal Development Agency, Kotaramachandrapuram | 2021-22 | 2016-17 | | 6 (2017-18 to 2022-23) |
| 20. | Integrated Tribal Development Agency, Parvathipuram | 2021-22 | 2015-16 | | 7 (2016-17 to 2022-23) |
| 21. | Integrated Tribal Development Agency, Seethampeta | 2021-22 | 2014-15 | | 8 (2015-16 to 2022-23) |
| 22. | Integrated Tribal Development Agency, Paderu | 2021-22 | 2014-15 | | 8 (2015-16 to 2022-23) |

| 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 |
|---------|---|-----------------------------|---|--|--|
| 23. | Integrated Tribal Development Agency, Rampachodavaram | 2021-22 | 2014-15 | | 8 (2015-16 to 2022-23) |
| 24. | Integrated Tribal Development Agency, Srisailam | 2021-22 | 2019-20 | | 3 (2020-21 to 2020-21) |
| 25. | Integrated Tribal Development Agency, Nellore | 2021-22 | 2011-12 | | 11 (2012-13 to 2022-23) |
| 26. | Integrated Tribal Development Agency Plain Areas, Vijayawada | 2021-22 | 2020-21 | | 2 (2021-22 & 2022-23) |
| 27. | Andhra Pradesh Vaidya Vidhana Parishad,(APVVP), Guntur | 2019-20 | 2013-14 | 2007-08 | 9(2014-15 to 2022-23) |
| 28. | Andhra Pradesh Compensatory Afforestation Fund Management and Planning Authority (AP CAMPA), Guntur | 2018-19 | 2019-20 | No Provision of placement in legislature as per CAMPA guidelines | 3 (2020-21 to 2022-23) |
| 29. | Andhra Pradesh Higher Education Regulatory and Monitoring Commission | NA | 2021-22 | 2021-22 | 1 (2022-23) |
| 30. | Annamayya Urban Development Authority, Kadapa | 2019-20 onwards | NA | NA | 4 (2019-20 to 2022-23) |
| 31. | Eluru Urban Development Authority | 2019-20 onwards | NA | NA | 4 (2019-20 to 2022-23) |
| 32. | Ongole Urban Development Authority | 2019-20 onwards | NA | NA | 4 (2019-20 to 2022-23) |
| 33. | Srikakulam Urban Development Authority | 2019-20 onwards | NA | NA | 4 (2019-20 to 2022-23) |
| 34. | Bobbili Urban Development Authority | 2019-20 onwards | NA | NA | 4 (2019-20 to 2022-23) |
| 35. | Chittor Urban Development Authority | 2019-20 onwards | NA | NA | 4 (2019-20 to 2022-23) |
| 36. | Palamaneru-Kuppam-Madanapalli Urban Development Authority | 2019-20 onwards | NA | NA | 4 (2019-20 to 2022-23) |
| 37. | Rajamahendravaram Urban Development Authority | 2021-22 onwards | NA | NA | 2 (2021-22 to 2022-23) |
| 38. | Baptla Urban Development Authority | 2026-27 | NA | NA | 1 (2022-23) |
| 39. | Palnadu Urban Development Authority | 2026-27 | NA | NA | 1 (2022-23) |
| 40. | Amalapuram Urban Development Authority | 2026-27 | NA | NA | 1 (2022-23) |
| 41. | Kakinada Urban Development Authority | 2026-27 | NA | NA | 6 (2017-18 to 2022-23) |
| 42. | Andhra Pradesh Khadi and Village Industries board | 2019-20 | 2013-14 | 2013-14 | 9 (2014-15 to 2022-23) |

NA: Not Available

*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 4.2
Statement of Bodies and Authorities whose accounts have not been received
(Section 14, 15 of DPC Act 1971)
(Refer Para 4.11, Page 133)

| Sl. No. | Name of the Authority/Body | Years for which accounts had not been received | No. of annual accounts in arrears as of August 2023 |
|---------|--|--|---|
| 1 | JMJ College for Women, Tenali | 2020-21, | 1 |
| 2 | Adikavi Nannaya University, Rajamahendravaram | 2021-22, 2022-23 | 2 |
| 3 | Acharya Nagarjuna University, Guntur | 2021-22, 2022-23 | 2 |
| 4 | Vikrama Simhapuri University, Nellore | 2021-22, 2022-23 | 2 |
| 5 | Sri Padmavathi Mahila Viswa Vidyalayam, Tirupati | 2021-22, 2022-23 | 2 |
| 6 | Sri Venkateswara University, Tirupati | 2021-22, 2022-23 | 2 |
| 7 | Yogi Vemana University, Kadapa | 2021-22, 2022-23 | 2 |
| 8 | Andhra Pradesh Open School Society. | 2021-22, 2022-23 | 2 |
| 9 | Mrs. AVN Degree College Visakhapatnam | 2021-22, 2022-23 | 2 |
| 10 | Mrs.AVN College, Visakhapatnam (II Shift) | 2021-22, 2022-23 | 2 |
| 11 | C.R Reddy College, Eluru | 2021-22, 2022-23 | 2 |
| 12 | Jawahar Bharathi Degree College, Kavali | 2020-21 to 2022-23 | 2 |
| 13 | DNR College, Bhimavaram | 2020-21 to 2022-23 | 2 |
| 14 | Andhra University, Visakhapatnam | 2020-21 to 2022-23 | 3 |
| 15 | JNTU, Kakinada | 2020-21, 2021-22, 2022-23 | 3 |
| 16 | The SPD, Andhra Pradesh Sarva Siksha Abhiyan (Rajiv Vidya Mission) | 2020-21, 2021-22, 2022-23 | 3 |
| 17 | Andhra Pradesh Residential Educational Institutes Society | 2020-21, 2021-22, 2022-23 | 3 |
| 18 | Andhra Pradesh State Literacy mission Authority | 2020-21, 2021-22, 2022-23 | 3 |
| 19 | Andhra Pradesh State Council of Higher Education | 2020-21, 2021-22, 2022-23 | 3 |
| 20 | St. Joseph's College for Women, Visakhapatnam | 2020-21, 2021-22, 2022-23 | 3 |
| 21 | St. Josheph's College for Women (A), Visakhapatnam | 2020-21, 2021-22, 2022-23 | 3 |
| 22 | S.K.B.R College, Amalapuram | 2020-21, 2021-22, 2022-23 | 3 |
| 23 | SKVT Degree College Rajamahendravaram | 2020-21, 2021-22, 2022-23 | 3 |
| 24 | Ideal Degree College, Kakinada | 2020-21, 2021-22, 2022-23 | 3 |
| 25 | C.R Reddy College, Eluru (Evening) | 2020-21, 2021-22, 2022-23 | 3 |
| 26 | Ch S.D. St. Theresa's College for women, Eluru | 2020-21, 2021-22, 2022-23 | 3 |

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| 27 | SVKP & Dr KS Raju Arts & Science College, Penugonda. | 2020-21, 2021-22, 2022-23 | 3 |
| 28 | Smt K. Sarojini Devi Womens' College, Tanuku. | 2020-21, 2021-22, 2022-23 | 3 |
| 29 | ANR Degree College, Gudivada | 2020-21, 2021-22, 2022-23 | 3 |
| 30 | KBN College, Vijayawada | 2020-21 to 2022-23 | 3 |
| 31 | VKR College, Buddhavaram, Gannavaram Mandal. | 2020-21 to 2022-23 | 3 |
| 32 | KTR Women's College, Gudivada | 2020-21 to 2022-23 | 3 |
| 33 | PBS Junior College, Vijayawada | 2020-21 to 2022-23 | 3 |
| 34 | JKC College, Guntur | 2020-21, 2021-22, 2022-23 | 3 |
| 35 | KVR & MKR Degree College, Khajiplaem, Guntur Dist. | 2020-21, 2021-22, 2022-23 | 3 |
| 36 | A.P Residential Degree College Nagarjunasagar, Guntur | 2020-21 to 2022-23 | 3 |
| 37 | Andhra Muslim College, Guntur | 2020-21 to 2022-23 | 3 |
| 38 | Dr KVK Murthy Sanskrit College, Guntur | 2020-21 to 2022-23 | 3 |
| 39 | VRS & YRN College, Chirala | 2020-21 to 2022-23 | 3 |
| 40 | Sri Sarvodaya College, Nellore | 2020-21 to 2022-23 | 3 |
| 41 | Neelam Sanjeeva Reddy Arts & Science College, Velgode, Kurnool | 2020-21 to 2022-23 | 3 |
| 42 | Sri Sai Baba National Degree College, Ananthapur | 2020-21 to 2022-23 | 3 |
| 43 | SSGS (Aided) Degree College, Guntakal Ananthapur | 2020-21 to 2022-23 | 3 |
| 44 | Ideal Junior College, Kakinada | 2020-21 to 2022-23 | 3 |
| 45 | Siddhartha Junior College, Vijayawada | 2020-21, 2021-22, 2022-23 | 3 |
| 46 | Smt. Kondepoti Sarojani Devi Mahila Kalasala, Tanuku W.G Dist. | 2020-21 to 2022-23 | 3 |
| 47 | Zilla Grandhalaya Samstha, Visakhapatnam | 2020-21 to 2022-23 | 3 |
| 48 | Zilla Grandhalaya Samstha, Nellore | 2020-21 to 2022-23 | 3 |
| 49 | Zilla Grandhalaya Samstha, Kurnool | 2020-21 to 2022-23 | 3 |
| 50 | Zilla Grandhalaya Samstha, Ananthapur | 2020-21 to 2022-23 | 3 |
| 51 | Krishna University, Machilipatnam | 2016-17, 2020-21, 2021-22, 2022-23 | 4 |
| 52 | Damodaram Sanjevaiah National Law University, Visakhapatnam | 2018-19, 2019-20, 2020-21, 2022-23 | 4 |
| 53 | Sri Padmavathi Mahila Hindu Kalasala, Machilipatnam | 2019-20 to 2022-23 | 4 |
| 54 | SVKP College, Markapur | 2019-20 to 2022-23 | 4 |
| 55 | Duvvuru Ramanamma Womens Degree College, Gudur | 2019-20 to 2022-23 | 4 |
| 56 | YS Raja Reddy Degree College, Pulivendula, Kadapa (Loyola Degree College) | 2019-20, 2020-21, 2021-22, 2022-23 | 4 |
| 57 | SMVM Polytechnic College, Tanuku (WG Dt.) | 2018-19 to 2022-23 | 4 |

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| 58 | Zilla Grandhalaya Samstha, Vizianagaram | 2019-20 to 2022-23 | 4 |
| 59 | Jawaharlal Nehru Technological University, Ananthapuram | 2018-19 to 2022-23 | 5 |
| 60 | Rajah RSRK Rangarao College, Bobbili | 2018-19 to 2022-23 | 5 |
| 61 | Maharajah's College for Women Vizianagaram | 2012-13, 2019-20, 2020-21, 2021-22, 2022-23 | 5 |
| 62 | SKR College for Women Rajamahendravaram | 2012-13, 2015-16, 2020-21, 2021-22, 2022-23 | 5 |
| 63 | GBR Degree College, Anaparthi | 2018-19 to 2022-23 | 5 |
| 64 | KGRL College, Bhimavaram | 2018-19 to 2022-23 | 5 |
| 65 | Pedanandipadu College of Arts and Science, Pedanandipadu | 2018-19 to 2022-23 | 5 |
| 66 | Dr. KRRM College, Duggirala | 2018-19 to 2022-23 | 5 |
| 67 | Bandla Bapaiah Hindu College, Vetapalem, Ongole | 2018-19 to 2022-23 | 5 |
| 68 | Zilla Grandhalaya Samstha, Srikakulam | 2018-19 to 2022-23 | 5 |
| 69 | Zilla Grandhalaya Samstha, Chittoor | 2018-19 to 2022-23 | 5 |
| 70 | Zilla Grandhalaya Samstha, Srikakulam | 2018-19 to 2022-23 | 5 |
| 71 | Zilla Saksharatha Samithi, Chittoor | 2018-19 to 2022-23 | 5 |
| 72 | Zilla Saksharatha Samithi, Kurnool | 2018-19 to 2022-23 | 5 |
| 73 | Zilla Saksharatha Samithi, Ongole | 2018-19 to 2022-23 | 5 |
| 74 | Zilla Saksharatha Samithi, West Godavari | 2018-19 to 2022-23 | 5 |
| 75 | Rajiv Gandhi University of Knowledge Technologies, Nuzvid. | 2017-18 to 2022-23 | 6 |
| 76 | Rayalaseema University, Kurnool | 2017-18 to 2022-23 | 6 |
| 77 | Andhra Pradesh Hindi Academy | 2015-16, 2018-19 to 2022-23 | 6 |
| 78 | VSM College Ramchandrapuram | 2017-18 to 2022-23 | 6 |
| 79 | MSN Degree College, Kakinada | 2017-18 to 2022-23 | 6 |
| 80 | Maris Stella College, Vijayawada | 2017-18 to 2022-23 | 6 |
| 81 | KVR College, Nandigama. | 2017-18 to 2022-23 | 6 |
| 82 | PBN College, Nidubrolu. | 2017-18 to 2022-23 | 6 |
| 83 | TJPS College, Guntur | 2009-10 to 2022-23 | 6 |
| 84 | V.R College (Day), Nellore | 2017-18 to 2022-23 | 6 |
| 85 | B.T College, (Day), Madanapalle | 2017-18 to 2022-23 | 6 |
| 86 | B.T College (Evening), Madanapalle | 2017-18 to 2022-23 | 6 |
| 87 | Sri YSR Memorial College, Kadapa | 2017-18 to 2022-23 | 6 |
| 88 | Sri Ankala Reddy Memorial College of Education, Allagadda, Kurnool(Dist) | 2015-16 to 2022-23 | 6 |
| 89 | Zilla Grandhalaya Samstha, Guntur | 2014-15 to 2022-23 | 6 |
| 90 | Zilla Saksharatha Samithi, Kakinada | 2017-18 to 2022-23 | 6 |
| 91 | Jawaharlal Nehru Technology University, Kakinada | 2016-17 to 2022-23 | 7 |
| 92 | State Institute of Educational Technology | 2016-17 to 2022-23 | 7 |
| 93 | Andhra Pradesh Telugu Academy | 2016-17 to 2022-23 | 7 |

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| 94 | Andhra Pradesh Govt Text Book Press | 2016-17 to 2022-23 | 7 |
| 95 | A.M.A.L College, Anakapalli, Visakhapatnam | 2016-17 to 2022-23 | 7 |
| 96 | PVR Trust College, Kakinada | 2016-17 to 2022-23 | 7 |
| 97 | PVR Trust Degree College, Kakinada | 2016-17 to 2022-23 | 7 |
| 98 | Andhra Loyola College, Vijayawada | 2010-11 to 2022-23 | 7 |
| 99 | Montessori Mahila Kalasala, Vijayawada | 2016-17 to 2022-23 | 7 |
| 100 | AG & SG Degree College, Vuyyuru. | 2016-17 to 2022-23 | 7 |
| 101 | SV Arts, Commerce & Science College Chagalmarri. | 2016-17 to 2022-23 | 7 |
| 102 | Dr. B.R. Ambedkar University, Etcherla, | 2015-16 to 2022-23 | 8 |
| 103 | B.V Kendriya Degree College, Visakhapatnam | 2015-16 to 2022-23 | 8 |
| 104 | The Hindu College, Machilipatnam | 2015-16 to 2022-23 | 8 |
| 105 | VSR and NVR College, Tenali | 2015-16 to 2022-23 | 8 |
| 106 | SKRBR College, Narasaraopet, Guntur Dist. | 2015-16 to 2022-23 | 8 |
| 107 | Raja Vasireddy Venkatadri Nayudu College, Dharanikota, Amaravati | 2015-16 to 2022-23 | 8 |
| 108 | Sri VKP College, Podili | 2015-16 to 2022-23 | 8 |
| 109 | Zilla Grandhalaya Samstha, Machilipatnam. | 2015-16 to 2022-23 | 8 |
| 110 | Zilla Grandhalaya Samstha, Ongole Prakasam | 2015-16 to 2022-23 | 8 |
| 111 | AP Educational Welfare Infrastructure Development Corporation | 2014-15 to 2022-23 | 9 |
| 112 | Andhra Jateeya Kalasala Machilipatnam | 2014-15 to 2022-23 | 9 |
| 113 | CSR Sarma College, Ongole | 2014-15 to 2022-23 | 9 |
| 114 | Sri Ram Aided Junior College, Garividi, Vizianagaram | 2014-15 to 2022-23 | 9 |
| 115 | Zilla Grandhalaya Samstha, Kakinada | 2014-15 to 2022-23 | 9 |
| 116 | Zilla Grandhalaya Samstha, Eluru | 2014-15 to 2022-23 | 9 |
| 117 | Zilla Grandhalaya Samstha, Kadapa | 2014-15 to 2022-23 | 9 |
| 118 | SBSYM Degree College, Kasibugga. | 2013-14 to 2022-23 | 10 |
| 119 | Sri VSS Arts and Science College, Attili | 2013-14 to 2022-23 | 10 |
| 120 | M.V.G.R.R. Degree College, Bhattiprolu, Guntur Dist. | 2013-14 to 2022-23 | 10 |
| 121 | LDG Aided Junior College, Dharmapuri, Vizianagaram | 2013-14 to 2022-23 | 10 |
| 122 | Veerawasaram Educational Committee Junior College, Veerwasaram | 2013-14 to 2022-23 | 10 |
| 123 | Gollu Venkanna Mahila Junior College, Bhimavaram. | 2013-14 to 2022-23 | 10 |
| 124 | D.R Goenka Womens Junior College, Tadepalligudem. | 2013-14 to 2022-23 | 10 |
| 125 | Smt. Panna Devi Vahini Theosophical Junior College, Eluru | 2013-14 to 2022-23 | 10 |

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| 126 | SRYSP Junior College, Challapalli. | 2013-14 to 2022-23 | 10 |
| 127 | GA & K Abhyudaya Junior College, Vijayawada | 2013-14 to 2022-23 | 10 |
| 128 | SCS Junior College, Kanumolu, Hanuman Junction. | 2013-14 to 2022-23 | 10 |
| 129 | BHH Girls Junior College, Brodipet Guntur | 2013-14 to 2022-23 | 10 |
| 130 | Kommineni Seshaiyah Junior College, Kurnool. | 2013-14 to 2022-23 | 10 |
| 131 | Mahaveer Memorial Junior College, R Agraharam, Guntur | 2013-14 to 2022-23 | 10 |
| 132 | Sri Malam Subaya & NagaLakshmana Junior College, Prathipadu Guntur District. | 2013-14 to 2022-23 | 10 |
| 133 | Gunturu Chelamayeea Sadu Subramaniyam Junior College, Sangadiguda, Guntur | 2013-14 to 2022-23 | 10 |
| 134 | Zilla Saksharatha Samithi, Machilipatnam | 2013-14 to 2022-23 | 10 |
| 135 | Zilla Saksharatha Samithi, Srikakulam | 2001-02 to 2005-06 and 2018-19 to 2022-23 | 10 |
| 136 | SMBTAV & SN Degree College, Veeravasaram, West Godavari District | 2012-13 to 2022-23 | 11 |
| 137 | Dharma Apparao College, Nuzvid | 2012-13 to 2022-23 | 11 |
| 138 | V.R College (Evening), Nellore | 2012-13 to 2022-23 | 11 |
| 139 | Adoni Arts and Science College, Adoni | 2012-13,2013-14, 2014-15 to 2022-23 | 11 |
| 140 | St. Mary's Junior College, Kurnool | 2012-13 to 2022-23 | 11 |
| 141 | SDS College of Arts & Applied Sciences, Vizianagaram | 2011-12 to 2022-23 | 12 |
| 142 | Sri Yerramilli Narayanamurthy College, Narsapur | 2011-12 to 2022-23 | 12 |
| 143 | PBS Degree College, Vijayawada | 2011-12 to 2022-23 | 12 |
| 144 | MVJS & RVR Degree College, Malkipuram | 2010-11 to 2022-23 | 13 |
| 145 | Bapatla Arts & Science College, Bapatla | 2010 -11 to 2022-23 | 13 |
| 146 | SDGS College, Hindupur, Ananthapur | 2009-10 to 2022-23 | 14 |
| 147 | Sri Venkateswara Vedic University, Tirupati | 2008-09 to 2022-23 | 14 |
| 148 | Zilla Saksharatha Samithi, Kadapa | 2001-01 to 2009-10, 2018-19 to 2022-23 | 14 |
| 149 | S.V. Degree College, Parvathipuram | 2008-09 to 2022-23 | 15 |
| 150 | Dr. L.B Degree College Visakhapatnam | 2008-09 to 2022-23 | 15 |
| 151 | Sri Adinarayana Women's Degree College, Anakapally | 2008-09 to 2022-23 | 15 |
| 152 | Sri Venkateshwara Vidyapeeth VMC Degree College, Vishakhapatnam | 2008-09 to 2022-23 | 15 |
| 153 | DRG Women Degree College, Tadepalligudem | 2008-09 to 2022-23 | 15 |
| 154 | SAS College, Vijayawada | 2008-09 to 2022-23 | 15 |

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| 155 | Sri Sarada Degree College, Vijayawada | 2008-09 to 2022-23 | 15 |
| 156 | Sardar Gowthu Latchanna Degree, College, Vijayawada | 2008-09 to 2022-23 | 15 |
| 157 | Saptagiri College, Vijayawada | 2008-09 to 2022-23 | 15 |
| 158 | AC College, Guntur | 2008-09 to 2022-23 | 15 |
| 159 | AC Evening College, Guntur | 2008-09 to 2022-23 | 15 |
| 160 | AGKN Degree College, Sattenapalli | 2008-09 to 2022-23 | 15 |
| 161 | SGHR & MCMR College, Guntur | 2008-09 to 2022-23 | 15 |
| 162 | Smt. NBR Rao College, Narasaraopet | 2008-09 to 2022-23 | 15 |
| 163 | NBKR College, Vidyanagar, Nellore | 2008-09 to 2022-23 | 15 |
| 164 | Dr. SRJ College, Atmakur, SPSR Nellore District | 2008-09 to 2022-23 | 15 |
| 165 | Sri Venugopala Swamy Degree College, Nellore | 2008-09 to 2022-23 | 15 |
| 166 | S.V Arts College, Tirupati | 2008-09 to 2022-23 | 15 |
| 167 | Sri Padmavathi Womens' Degree College, Tirupati | 2008-09 to 2022-23 | 15 |
| 168 | Sri Balasiva Yogendra Maharaja Degree College, Mydukur. | 2008-09 to 2022-23 | 15 |
| 169 | Sri B Veera Reddy Degree College, Badvel | 2008-09 to 2022-23 | 15 |
| 170 | SKSC Degree College, Proddatur | 2008-09 to 2022-23 | 15 |
| 171 | VRS Degree College, Veerapanayanapally. | 2008-09 to 2022-23 | 15 |
| 172 | DAW College for Women, Proddatur | 2008-09 to 2022-23 | 15 |
| 173 | SV Degree College, Kadapa | 2008-09 to 2022-23 | 15 |
| 174 | SLS Degree College, Pullareddypeta | 2008-09 to 2022-23 | 15 |
| 175 | Sri Ramakrishna Degree College, Nandyal | 2008-09 to 2022-23 | 15 |
| 176 | SGS College, Vidyanagar, Jaggayyapet | 2007-08 to 2022-23 | 16 |
| 177 | SV Arts & Science College, Giddalur | 2003-04 to 2022-23 | 16 |
| 178 | Osmania College, Kurnool | 2007-08 to 2022-23 | 16 |
| 179 | Sri Balasiva Yogendra Maharaja degree College, Kurnool | 2007-08 to 2022-23 | 16 |
| 180 | Satavahana Degree College, Eluru Road, Vijayawada | 2006-07 to 2022-23 | 17 |
| 181 | Sri DMS Mahila Kalasala, Vijayawada | 2006-07 to 2022-23 | 17 |
| 182 | Chundi Ranganayakulu College, Chilkaluripet. | 2006-07 to 2022-23 | 17 |
| 183 | DRN & SCVS College, Pasumarru, Chilkaluripet | 2006-07 to 2022-23 | 17 |
| 184 | Zilla Saksharatha Samithi, Guntur | 2006-07 to 2022-23 | 17 |
| 185 | Zilla Saksharatha Samithi, Nellore | 1998-99 to 2009-10, 2018-19 to 2022-23 | 17 |
| 186 | VTJM & IVTR College – Mangalagiri | 2005-06 to 2022-23 | 18 |

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| 187 | Zilla Saksharatha Samithi, Anantapur | 1997-98 to 2009-10 and 2016-17 to 2022-23 | 18 |
| 188 | Noble College, Machilipatnam | 2003-04 to 2022-23 | 20 |
| 189 | Sri Chaparla Satyanarayana College, Gudlavalleru | 2002-03 to 2022-23 | 21 |
| 190 | BGBS Womens' College, Narsapur | 2001-02 to 2022-23 | 22 |
| 191 | Islamiah College, Kurnool | 2001-02 to 2022-23 | 22 |
| 192 | Zilla Saksharatha Samithi, Visakhapatnam | 2001-02 to 2022-23 | 22 |
| 193 | Zilla Saksharatha Samithi, Vizianagaram | 2001-02 to 2022-23 | 22 |
| 194 | Sri Subbaraya & Narayana College Narasaraopet | 2000-01 to 2022-23 | 23 |
| 195 | Maharajah's Autonomous College (Men), Vizianagaram | 1997-98 to 2022-23 | 26 |
| 196 | VVM College, Ongole | 1995-96 to 2022-23 | 28 |
| 197 | Sri Govindaraja Swamy Arts College, Tirupati | 1995-96 to 2022-23 | 28 |
| 198 | STBC College, Kurnool | 1995-96 to 2022-23 | 28 |
| | Total | | 1764 |

Appendix 4.3
Statement of PSUs whose accounts have not been received
(Refer Para 4.12, Page 133)

| SL. No. | Name of State PSU | Date of Incorporation | Accounts Finalised Up to | Year for which Accounts were not finalise/ received | Number of Accounts in arrears |
|---------|--|-----------------------|--------------------------|---|-------------------------------|
| 1 | Andhra Pradesh Tribal Power Company Limited | 05-07-2002 | 2021-22 | 2022-23 | 1 |
| 2 | Andhra Pradesh Power Development Company Limited | 01-03-2006 | 2022-23 | 0 | 0 |
| 3 | Andhra Pradesh Power Generation Corporation Limited | 29-12-1998 | 2022-23 | 0 | 0 |
| 4 | Andhra Pradesh Rural Agriculture Power Limited | 03-03-2020 | 2021-22 | 2022-23 | 1 |
| 5 | Andhra Pradesh State Energy Efficiency Development Corporation Limited | 30-08-2016 | 2021-22 | 2022-23 | 1 |
| 6 | Andhra Pradesh Central Power Distribution Corporation Limited | 24-12-2019 | 2022-23 | 0 | 0 |
| 7 | Eastern Power Distribution Company of Andhra Pradesh Limited | 30-03-2000 | 2022-23 | 0 | 0 |
| 8 | Energy University of Andhra Pradesh | 16-06-2016 | FN | 2016-17 to 2022-23 | 7 |
| 9 | New and Renewable Energy Development Corporation of Andhra Pradesh Limited | 21-10-1969 | 2022-23 | 0 | 0 |
| 10 | Southern Power Distribution Company of Andhra Pradesh Limited | 30-03-2000 | 2022-23 | 0 | 0 |
| 11 | Transmission Corporation of Andhra Pradesh Limited | 29-12-1998 | 2021-22 | 2022-23 | 1 |
| 12 | Andhra Pradesh Brahmin Welfare Corporation | 05-12-2014 | 2021-22 | 2022-23 | 1 |
| 13 | Andhra Pradesh Mahila Sadhikara Samstha | 30-03-2015 | FN | 2015-16 to 2022-23 | 8 |
| 14 | Andhra Pradesh Medical Education and Research Corporation Limited | 24-02-2021 | FN | 2021-22 & 2022-23 | 2 |
| 15 | Andhra Pradesh Most Backward Classes Welfare and Development Corporation | 31-07-2017 | FN | 2017-18 to 2022-23 | 6 |
| 16 | Andhra Pradesh State Christian (Minorities) Finance Corporation | 11-02-2010 | 2013-14 | 2014-15 to 2022-23 | 9 |
| 17 | Andhra Pradesh State Economically Backward Classes Welfare and Development Corporation | 10-04-2019 | FN | 2019-20 to 2022-23 | 4 |
| 18 | Andhra Pradesh State Kapu Welfare And Development Corporation limited | 04-11-2015 | 2016-17 | 2017-18 to 2022-23 | 6 |
| 19 | Andhra Pradesh State Minorities Finance Corporation Limited | 19-01-1985 | 2021-22 | 2022-23 | 1 |

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| 20 | Andhra Pradesh State Skill Development Corporation | 07-10-2014 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 21 | Andhra Pradesh Tourism Development Corporation Limited | 18-02-1976 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 22 | Bhavani Island Tourism Corporation Limited | 19-04-2017 | FN | 2017-18 to 2022-23 | 6 |
| 23 | Overseas Manpower Company Andhra Pradesh Limited | 10-01-2006 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 24 | AIC-AMTZ Medi Valley Incubation Council | 29-06-2018 | 2020-21 | 2021-22 & 2022-23 | 2 |
| 25 | Andhra Pradesh Airports Development Corporation Limited | 03-08-2015 | 2017-18 | 2018-19 to 2022-23 | 5 |
| 26 | Andhra Pradesh Aviation Corporation Limited | 31-03-2006 | FN | 2006-07 to 2022-23 | 17 |
| 27 | Andhra Pradesh Centre for Advanced Research on Livestock Limited | 11-11-2008 | 2018-19 | 2019-20 to 2022-23 | 4 |
| 28 | Andhra Pradesh Digital Corporation Limited | 29-11-2018 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 29 | Andhra Pradesh Drones Corporation Limited | 12-11-2018 | 2018-19 | 2019-20 to 2022-23 | 4 |
| 30 | Andhra Pradesh Economic Cities Promotion and Development Corporation Limited | 28-03-2017 | FN | 2017-18 to 2022-23 | 6 |
| 31 | Andhra Pradesh Farmers E-Vikraya Corporation Limited | 18-06-2021 | FN | 2021-22 & 2022-23 | 2 |
| 32 | Andhra Pradesh Gas Distribution Corporation Limited | 10-01-2011 | 2021-22 | 2022-23 | 1 |
| 33 | Andhra Pradesh Gas Infrastructure Corporation private Limited | 02-09-2009 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 34 | Andhra Pradesh Handicrafts Development Corporation Limited | 10-11-1981 | 2013-14 | 2014-15 to 2022-23 | 9 |
| 35 | Andhra Pradesh Heavy Machinery and Engineering Limited | 01-09-1976 | 2021-22 | 2022-23 | 1 |
| 36 | Andhra Pradesh Industrial Development Corporation Limited | 16-12-1960 | 2013-14 | 2014-15 to 2022-23 | 9 |
| 37 | Andhra Pradesh Industrial Infrastructure Corporation Limited | 26-09-1973 | 2021-22 | 2022-23 | 1 |
| 38 | Andhra Pradesh Maritime Infrastructure Development Corporation Limited | 07-01-2019 | 2021-22 | 2022-23 | 1 |
| 39 | Andhra Pradesh Medtech Zone Limited | 30-04-2016 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 40 | Andhra Pradesh Mineral Development Corporation Limited | 24-02-1961 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 41 | Andhra Pradesh MSME Development Corporation | 16-07-2018 | 2018-19 | 2019-20 to 2022-23 | 4 |

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| 42 | Andhra Pradesh Power Finance Corporation Limited | 12-07-2000 | 2022-23 | 0 | 0 |
| 43 | Andhra Pradesh State Agro Industries Development Corporation Limited | 05-03-1968 | 2020-21 | 2021-22 & 2022-23 | 2 |
| 44 | Andhra Pradesh State Civil Supplies Corporation Limited | 31-12-1974 | 2020-21 | 2021-22 & 2022-23 | 2 |
| 45 | Andhra Pradesh State Fibernet Limited | 12-10-2015 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 46 | Andhra Pradesh State Financial Corporation | 01-11-1956 | 2022-23 | 0 | 0 |
| 47 | Andhra Pradesh State Irrigation Development Corporation Limited | 07-09-1974 | 2021-22 | 2022-23 | 1 |
| 48 | Andhra Pradesh State Mega Seeds Park Limited | 13-04-2018 | FN | 2018-19 to 2022-23 | 5 |
| 49 | Andhra Pradesh State Road Transport Corporation | 11-01-1958 | 2021-22 | 2022-23 | 1 |
| 50 | Andhra Pradesh State Seeds Development Corporation Limited | 26-03-1976 | 2022-23 | 0 | 0 |
| 51 | Andhra Pradesh State Warehousing Corporation | 05-08-1958 | 2021-22 | 2022-23 | 1 |
| 52 | Andhra Pradesh Technology Services Limited | 17-01-1985 | 2021-22 | 2022-23 | 1 |
| 53 | Andhra Pradesh Trade Promotion Corporation Limited | 05-06-1970 | 2017-18 | 2018-19 to 2022-23 | 5 |
| 54 | AP Bulk Drugs & Infrastructure Corporation Limited | 12-09-2020 | FN | 2020-21 to 2022-23 | 3 |
| 55 | AP Towers Limited | 05-07-2016 | 2017-18 | 2018-19 to 2022-23 | 5 |
| 56 | APIIC Food Park (Krishna District) Limited | 06-06-2016 | FN | 2016-17 to 2022-23 | 7 |
| 57 | Atchutapuram Effluent treatment Limited | 09-08-2016 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 58 | Bhavanapadu Port Development Corporation Limited. | 20-04-2020 | FN | 2020-21 to 2022-23 | 3 |
| 59 | Bio Valley Incubation Council | 22-10-2018 | 2020-21 | 2021-22 & 2022-23 | 2 |
| 60 | Chittoor Industrial Node Development Corporation Limited | 10-10-2018 | FN | 2018-19 to 2022-23 | 5 |
| 61 | Godavari Gas Private Limited | 27-09-2016 | 2022-23 | 0 | 0 |
| 62 | Infrastructure Corporation of Andhra Pradesh Limited | 31-05-2005 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 63 | Kadapa Steel Corporation Limited | 22-07-2021 | FN | 2021-22 & 2022-23 | 2 |
| 64 | Krishnapatnam International Leather Complex Private Limited | 19-08-2008 | 2017-18 | 2018-19 to 2022-23 | 5 |
| 65 | Leather Industries Development Corporation of Andhra Pradesh | 04-10-1973 | 2016-17 | 2017-18 to 2022-23 | 6 |

| | | | | | |
|----|--|------------|---------|--------------------|---|
| 66 | Machilipatnam Port Development Corporation Limited | 18-04-2020 | FN | 2020-21 to 2022-23 | 3 |
| 67 | Mark up Private Limited | 25-09-2021 | FN | 2021-22 & 2022-23 | 2 |
| 68 | Meat Development Corporation of Andhra Pradesh | 23-05-2018 | FN | 2018-19 to 2022-23 | 5 |
| 69 | NICDIT Krishnapatnam Industrial City Development Limited | 07-08-2018 | 2021-22 | 2022-23 | 1 |
| 70 | Ongole Iron Ore Mining Company Private Limited | 11-05-2009 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 71 | Prakasam National Investment & Manufacturing Zone Limited | 22-01-2016 | FN | 2016-17 to 2022-23 | 7 |
| 72 | Ramyapatnam Port Development Corporation Limited | 18-04-2020 | FN | 2020-21 to 2022-23 | 3 |
| 73 | Rythu Sadhikara Samstha | 17-10-2014 | 2018-19 | 2019-20 to 2022-23 | 4 |
| 74 | Visakhapatnam Industrial Node Development Corporation Limited | 04-09-2018 | FN | 2018-19 to 2022-23 | 5 |
| 75 | Vizag Apparel Park For Export | 31-03-2004 | 2017-18 | 2018-19 to 2022-23 | 5 |
| 76 | YSR Steel Corporation Limited | 21-11-2019 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 77 | Andhra Pradesh Environment Management Corporation Limited | 13-01-2020 | FN | 2020-21 to 2022-23 | 3 |
| 78 | Andhra Pradesh General Insurance Corporation Limited | 07-06-2020 | FN | 2020-21 to 2022-23 | 3 |
| 79 | Andhra Pradesh Beverages Corporation Limited | 23-07-1986 | 2015-16 | 2016-17 to 2022-23 | 7 |
| 80 | Andhra Pradesh Forest Development Corporation Limited | 16-06-1975 | 2015-16 | 2016-17 to 2022-23 | 7 |
| 81 | Andhra Pradesh State Beverages Corporation Limited | 12-08-2015 | 2022-23 | 0 | 0 |
| 82 | Andhra Pradesh State Development Corporation Limited | 05-09-2020 | 2021-22 | 2022-23 | 1 |
| 83 | Andhra Pradesh State Film Television & Theatre Development Corporation Limited | 10-10-1975 | 2022-23 | 0 | 0 |
| 84 | Andhra Pradesh State Financial Services Corporation Limited | 04-04-2020 | 2021-22 | 2022-23 | 1 |
| 85 | Andhra Pradesh State Police Housing Corporation Limited | 29-05-1971 | 2018-19 | 2019-20 to 2022-23 | 4 |
| 86 | Foundation for Leadership, Excellence and Governance | 03-12-2018 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 87 | Andhra Pradesh Center for Financial System & Services | 08-11-2016 | 2020-21 | 2021-22 & 2022-23 | 2 |
| 88 | Andhra Pradesh Drinking Water Supply Corporation limited | 10-11-2017 | FN | 2017-18 to 2022-23 | 6 |
| 89 | Amaravati Development Corporation Limited | 21-05-2015 | 2021-22 | 2022-23 | 1 |

| | | | | | |
|--------------|---|------------|---------|--------------------------------------|------------|
| 90 | Amaravati Smart & Sustainable City Corporation Limited | 21-11-2017 | 2020-21 | 2021-22 & 2022-23 | 2 |
| 91 | Andhra Pradesh Greening and Beautification Corporation Limited | 13-04-2015 | 2020-21 | 2021-22 & 2022-23 | 2 |
| 92 | Andhra Pradesh Metro Rail Corporation Limited | 29-10-2015 | 2022-23 | 0 | 0 |
| 93 | Andhra Pradesh Township and Infrastructure Development Corporation limited | 04-08-2016 | 2021-22 | 2022-23 | 1 |
| 94 | Andhra Pradesh Urban Finance Infrastructure Development Corporation Limited | 12-01-1993 | 2021-22 | 2022-23 | 1 |
| 95 | Greater Visakhapatnam Smart City Corporation Limited | 11-03-2016 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 96 | Kakinada Smart City Corporation Limited | 07-03-2016 | 2021-22 | 2022-23 | 1 |
| 97 | Andhra Pradesh State Housing Corporation Limited | 05-07-1979 | 2017-18 | 2018-19 to 2022-23 | 5 |
| 98 | Swaccha Andhra Corporation Limited | 01-05-2015 | 2018-19 | 2019-20 to 2022-23 | 4 |
| 99 | Ongole Smart City Corporation Limited | 07-04-2017 | FN | 2017-18 to 2022-23 | 6 |
| 100 | Eluru Smart City Corporation Limited | 17-03-2017 | FN | 2017-18 to 2022-23 | 6 |
| 101 | Andhra Pradesh Rajiv Swagruha Corporation Limited | 09-08-2007 | 2013-14 | 2014-15 (from 02.06.2014) to 2022-23 | 9 |
| 102 | Vijayawada Urban Transport Company Limited | 31-01-2012 | FN | 2012-13 to 2022-23 | 11 |
| 103 | Visakhapatnam Urban Transport Company Limited | 19-01-2012 | 2016-17 | 2017-18 to 2022-23 | 6 |
| Total | | | | | 342 |

Appendix 5.1

Statement showing list of Public Sector Undertakings of Andhra Pradesh under jurisdiction of C&AG and status of their annual accounts as on 30th September 2023

(Refer Para No. 5.2, 5.5.8, 5.6.2.2, Pages 138, 139, 152 & 154)

| SL. No. | Name of State PSU | Date of Incorporation | Accounts Finalised Up to | Year for which Accounts were not finalise/ received | Number of Accounts in arrears |
|------------------------------|--|-----------------------|--------------------------|---|-------------------------------|
| Power Sector PSUs | | | | | |
| 1 | Andhra Pradesh Tribal Power Company Limited | 05-07-2002 | 2021-22 | 2022-23 | 1 |
| 2 | Andhra Pradesh Power Development Company Limited | 01-03-2006 | 2022-23 | 0 | 0 |
| 3 | Andhra Pradesh Power Generation Corporation Limited | 29-12-1998 | 2022-23 | 0 | 0 |
| 4 | Andhra Pradesh Rural Agriculture Power Limited | 03-03-2020 | 2021-22 | 2022-23 | 1 |
| 5 | Andhra Pradesh State Energy Efficiency Development Corporation Limited | 30-08-2016 | 2021-22 | 2022-23 | 1 |
| 6 | Andhra Pradesh Central Power Distribution Corporation Limited | 24-12-2019 | 2022-23 | 0 | 0 |
| 7 | Eastern Power Distribution Company of Andhra Pradesh Limited | 30-03-2000 | 2022-23 | 0 | 0 |
| 8 | Energy University of Andhra Pradesh | 16-06-2016 | FN | 2016-17 to 2022-23 | 7 |
| 9 | New and Renewable Energy Development Corporation of Andhra Pradesh Limited | 21-10-1969 | 2022-23 | 0 | 0 |
| 10 | Southern Power Distribution Company of Andhra Pradesh Limited | 30-03-2000 | 2022-23 | 0 | 0 |
| 11 | Transmission Corporation of Andhra Pradesh Limited | 29-12-1998 | 2021-22 | 2022-23 | 1 |
| Non-Power Sector PSUs | | | | | |
| 12 | Andhra Pradesh Brahmin Welfare Corporation | 05-12-2014 | 2021-22 | 2022-23 | 1 |
| 13 | Andhra Pradesh Mahila Sadhikara Samstha | 30-03-2015 | FN | 2015-16 to 2022-23 | 8 |
| 14 | Andhra Pradesh Medical Education and Research Corporation Limited | 24-02-2021 | FN | 2021-22 & 2022-23 | 2 |
| 15 | Andhra Pradesh Most Backward Classes Welfare and Development Corporation | 31-07-2017 | FN | 2017-18 to 2022-23 | 6 |
| 16 | Andhra Pradesh State Christian (Minorities) Finance Corporation | 11-02-2010 | 2013-14 | 2014-15 to 2022-23 | 9 |
| 17 | Andhra Pradesh State Economically Backward Classes Welfare and Development Corporation | 10-04-2019 | FN | 2019-20 to 2022-23 | 4 |

| SL. No. | Name of State PSU | Date of Incorporation | Accounts Finalised Up to | Year for which Accounts were not finalise/ received | Number of Accounts in arrears |
|---------|--|-----------------------|--------------------------|---|-------------------------------|
| 18 | Andhra Pradesh State Kapu Welfare And Development Corporation limited | 04-11-2015 | 2016-17 | 2017-18 to 2022-23 | 6 |
| 19 | Andhra Pradesh State Minorities Finance Corporation Limited | 19-01-1985 | 2021-22 | 2022-23 | 1 |
| 20 | Andhra Pradesh State Skill Development Corporation | 07-10-2014 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 21 | Andhra Pradesh Tourism Development Corporation Limited | 18-02-1976 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 22 | Bhavani Island Tourism Corporation Limited | 19-04-2017 | FN | 2017-18 to 2022-23 | 6 |
| 23 | Overseas Manpower Company Andhra Pradesh Limited | 10-01-2006 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 24 | AIC-AMTZ Medi Valley Incubation Council | 29-06-2018 | 2020-21 | 2021-22 & 2022-23 | 2 |
| 25 | Andhra Pradesh Airports Development Corporation Limited | 03-08-2015 | 2017-18 | 2018-19 to 2022-23 | 5 |
| 26 | Andhra Pradesh Aviation Corporation Limited | 31-03-2006 | FN | 2006-07 to 2022-23 | 17 |
| 27 | Andhra Pradesh Centre for Advanced Research on Livestock Limited | 11-11-2008 | 2018-19 | 2019-20 to 2022-23 | 4 |
| 28 | Andhra Pradesh Digital Corporation Limited | 29-11-2018 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 29 | Andhra Pradesh Drones Corporation Limited | 12-11-2018 | 2018-19 | 2019-20 to 2022-23 | 4 |
| 30 | Andhra Pradesh Economic Cities Promotion and Development Corporation Limited | 28-03-2017 | FN | 2017-18 to 2022-23 | 6 |
| 31 | Andhra Pradesh Farmers E-Vikraya Corporation Limited | 18-06-2021 | FN | 2021-22 & 2022-23 | 2 |
| 32 | Andhra Pradesh Gas Distribution Corporation Limited | 10-01-2011 | 2021-22 | 2022-23 | 1 |
| 33 | Andhra Pradesh Gas Infrastructure Corporation private Limited | 02-09-2009 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 34 | Andhra Pradesh Handicrafts Development Corporation Limited | 10-11-1981 | 2013-14 | 2014-15 to 2022-23 | 9 |
| 35 | Andhra Pradesh Heavy Machinery and Engineering Limited | 01-09-1976 | 2021-22 | 2022-23 | 1 |
| 36 | Andhra Pradesh Industrial Development Corporation Limited | 16-12-1960 | 2013-14 | 2014-15 to 2022-23 | 9 |
| 37 | Andhra Pradesh Industrial Infrastructure Corporation Limited | 26-09-1973 | 2021-22 | 2022-23 | 1 |

| SL. No. | Name of State PSU | Date of Incorporation | Accounts Finalised Up to | Year for which Accounts were not finalise/ received | Number of Accounts in arrears |
|---------|--|-----------------------|--------------------------|---|-------------------------------|
| 38 | Andhra Pradesh Maritime Infrastructure Development Corporation Limited | 07-01-2019 | 2021-22 | 2022-23 | 1 |
| 39 | Andhra Pradesh Medtech Zone Limited | 30-04-2016 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 40 | Andhra Pradesh Mineral Development Corporation Limited | 24-02-1961 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 41 | Andhra Pradesh MSME Development Corporation | 16-07-2018 | 2018-19 | 2019-20 to 2022-23 | 4 |
| 42 | Andhra Pradesh Power Finance Corporation Limited | 12-07-2000 | 2022-23 | 0 | 0 |
| 43 | Andhra Pradesh State Agro Industries Development Corporation Limited | 05-03-1968 | 2020-21 | 2021-22 & 2022-23 | 2 |
| 44 | Andhra Pradesh State Civil Supplies Corporation Limited | 31-12-1974 | 2020-21 | 2021-22 & 2022-23 | 2 |
| 45 | Andhra Pradesh State Fibernet Limited | 12-10-2015 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 46 | Andhra Pradesh State Financial Corporation | 01-11-1956 | 2022-23 | 0 | 0 |
| 47 | Andhra Pradesh State Irrigation Development Corporation Limited | 07-09-1974 | 2021-22 | 2022-23 | 1 |
| 48 | Andhra Pradesh State Mega Seeds Park Limited | 13-04-2018 | FN | 2018-19 to 2022-23 | 5 |
| 49 | Andhra Pradesh State Road Transport Corporation | 11-01-1958 | 2021-22 | 2022-23 | 1 |
| 50 | Andhra Pradesh State Seeds Development Corporation Limited | 26-03-1976 | 2022-23 | 0 | 0 |
| 51 | Andhra Pradesh State Warehousing Corporation | 05-08-1958 | 2021-22 | 2022-23 | 1 |
| 52 | Andhra Pradesh Technology Services Limited | 17-01-1985 | 2021-22 | 2022-23 | 1 |
| 53 | Andhra Pradesh Trade Promotion Corporation Limited | 05-06-1970 | 2017-18 | 2018-19 to 2022-23 | 5 |
| 54 | AP Bulk Drugs & Infrastructure Corporation Limited | 12-09-2020 | FN | 2020-21 to 2022-23 | 3 |
| 55 | AP Towers Limited | 05-07-2016 | 2017-18 | 2018-19 to 2022-23 | 5 |
| 56 | APIIC Food Park (Krishna District) Limited | 06-06-2016 | FN | 2016-17 to 2022-23 | 7 |
| 57 | Atchutapuram Effluent treatment Limited | 09-08-2016 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 58 | Bhavanapadu Port Development Corporation Limited. | 20-04-2020 | FN | 2020-21 to 2022-23 | 3 |
| 59 | Bio Valley Incubation Council | 22-10-2018 | 2020-21 | 2021-22 & 2022-23 | 2 |
| 60 | Chittoor Industrial Node Development Corporation | 10-10-2018 | FN | 2018-19 to 2022-23 | 5 |

| SL. No. | Name of State PSU | Date of Incorporation | Accounts Finalised Up to | Year for which Accounts were not finalise/ received | Number of Accounts in arrears |
|---------|---|-----------------------|--------------------------|---|-------------------------------|
| | Limited | | | | |
| 61 | Godavari Gas Private Limited | 27-09-2016 | 2022-23 | 0 | 0 |
| 62 | Infrastructure Corporation of Andhra Pradesh Limited | 31-05-2005 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 63 | Kadapa Steel Corporation Limited | 22-07-2021 | FN | 2021-22 & 2022-23 | 2 |
| 64 | Krishnapatnam International Leather Complex Private Limited | 19-08-2008 | 2017-18 | 2018-19 to 2022-23 | 5 |
| 65 | Leather Industries Development Corporation of Andhra Pradesh | 04-10-1973 | 2016-17 | 2017-18 to 2022-23 | 6 |
| 66 | Machilipatnam Port Development Corporation Limited | 18-04-2020 | FN | 2020-21 to 2022-23 | 3 |
| 67 | Mark up Private Limited | 25-09-2021 | FN | 2021-22 & 2022-23 | 2 |
| 68 | Meat Development Corporation of Andhra Pradesh | 23-05-2018 | FN | 2018-19 to 2022-23 | 5 |
| 69 | NICDIT Krishnapatnam Industrial City Development Limited | 07-08-2018 | 2021-22 | 2022-23 | 1 |
| 70 | Ongole Iron Ore Mining Company Private Limited | 11-05-2009 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 71 | Prakasam National Investment & Manufacturing Zone Limited | 22-01-2016 | FN | 2016-17 to 2022-23 | 7 |
| 72 | Ramyapatnam Port Development Corporation Limited | 18-04-2020 | FN | 2020-21 to 2022-23 | 3 |
| 73 | Rythu Sadhikara Samstha | 17-10-2014 | 2018-19 | 2019-20 to 2022-23 | 4 |
| 74 | Visakhapatnam Industrial Node Development Corporation Limited | 04-09-2018 | FN | 2018-19 to 2022-23 | 5 |
| 75 | Vizag Apparel Park For Export | 31-03-2004 | 2017-18 | 2018-19 to 2022-23 | 5 |
| 76 | YSR Steel Corporation Limited | 21-11-2019 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 77 | Andhra Pradesh Environment Management Corporation Limited | 13-01-2020 | FN | 2020-21 to 2022-23 | 3 |
| 78 | Andhra Pradesh General Insurance Corporation Limited | 07-06-2020 | FN | 2020-21 to 2022-23 | 3 |
| 79 | Andhra Pradesh Beverages Corporation Limited | 23-07-1986 | 2015-16 | 2016-17 to 2022-23 | 7 |
| 80 | Andhra Pradesh Forest Development Corporation Limited | 16-06-1975 | 2015-16 | 2016-17 to 2022-23 | 7 |
| 81 | Andhra Pradesh State Beverages Corporation Limited | 12-08-2015 | 2022-23 | 0 | 0 |
| 82 | Andhra Pradesh State Development Corporation Limited | 05-09-2020 | 2021-22 | 2022-23 | 1 |

| SL. No. | Name of State PSU | Date of Incorporation | Accounts Finalised Up to | Year for which Accounts were not finalise/ received | Number of Accounts in arrears |
|----------------------|--|-----------------------|--------------------------|---|-------------------------------|
| 83 | Andhra Pradesh State Film Television & Theatre Development Corporation Limited | 10-10-1975 | 2022-23 | 0 | 0 |
| 84 | Andhra Pradesh State Financial Services Corporation Limited | 04-04-2020 | 2021-22 | 2022-23 | 1 |
| 85 | Andhra Pradesh State Police Housing Corporation Limited | 29-05-1971 | 2018-19 | 2019-20 to 2022-23 | 4 |
| 86 | Foundation for Leadership, Excellence and Governance | 03-12-2018 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 87 | Andhra Pradesh Center for Financial System & Services | 08-11-2016 | 2020-21 | 2021-22 & 2022-23 | 2 |
| 88 | Andhra Pradesh Drinking Water Supply Corporation limited | 10-11-2017 | FN | 2017-18 to 2022-23 | 6 |
| 89 | Amaravati Development Corporation Limited | 21-05-2015 | 2021-22 | 2022-23 | 1 |
| 90 | Amaravati Smart & Sustainable City Corporation Limited | 21-11-2017 | 2020-21 | 2021-22 & 2022-23 | 2 |
| 91 | Andhra Pradesh Greening and Beautification Corporation Limited | 13-04-2015 | 2020-21 | 2021-22 & 2022-23 | 2 |
| 92 | Andhra Pradesh Metro Rail Corporation Limited | 29-10-2015 | 2022-23 | 0 | 0 |
| 93 | Andhra Pradesh Township and Infrastructure Development Corporation limited | 04-08-2016 | 2021-22 | 2022-23 | 1 |
| 94 | Andhra Pradesh Urban Finance Infrastructure Development Corporation Limited | 12-01-1993 | 2021-22 | 2022-23 | 1 |
| 95 | Greater Visakhapatnam Smart City Corporation Limited | 11-03-2016 | 2019-20 | 2020-21 to 2022-23 | 3 |
| 96 | Kakinada Smart City Corporation Limited | 07-03-2016 | 2021-22 | 2022-23 | 1 |
| 97 | Andhra Pradesh State Housing Corporation Limited | 05-07-1979 | 2017-18 | 2018-19 to 2022-23 | 5 |
| 98 | Swaccha Andhra Corporation Limited | 01-05-2015 | 2018-19 | 2019-20 to 2022-23 | 4 |
| 99 | Ongole Smart City Corporation Limited | 07-04-2017 | FN | 2017-18 to 2022-23 | 6 |
| 100 | Eluru Smart City Corporation Limited | 17-03-2017 | FN | 2017-18 to 2022-23 | 6 |
| 101 | Andhra Pradesh Rajiv Swagruha Corporation Limited | 09-08-2007 | 2013-14 | 2014-15 (from 02.06.2014) to 2022-23 | 9 |
| 102 | Vijayawada Urban Transport Company Limited | 31-01-2012 | FN | 2012-13 to 2022-23 | 11 |
| 103 | Visakhapatnam Urban Transport Company Limited | 19-01-2012 | 2016-17 | 2017-18 to 2022-23 | 6 |
| Inactive PSUs | | | | | |
| 1 | ABC NEXT (India) Private Limited | 03-03-2017 | 2021-22 | 2022-23 | 1 |

| SL. No. | Name of State PSU | Date of Incorporation | Accounts Finalised Up to | Year for which Accounts were not finalise/ received | Number of Accounts in arrears |
|---------|--|-----------------------|--------------------------|---|-------------------------------|
| 2 | Rayalaseema Steel Corporation Limited | 24-12-2018 | 2018-19 | 2019-20 to 2022-23 | 4 |
| 3 | Andhra Pradesh Fisheries Corporation Limited | 07-05-1974 | 2002-03 | 2003-04 to 2022-23 | 20 |
| 4 | A.P Small Scale Industrial Development Corporation Limited | 01-03-1961 | 2001-02 | 2002-03 to 2022-23 | 21 |
| 5 | Andhra Pradesh Essential Commodities Corporation Limited | 21-04-1981 | 2020-21 | 2021-22 to 2022-23 | 2 |
| 6 | Proddutur Milk Foods Limited | 23-10-1978 | 1983-84 | 1984-85 to 2022-23 | 39 |
| 7 | Andhra Pradesh Dairy Development Corporation Limited | 07-02-1974 | 2013-14 | 2014-15 to 2022-23 | 9 |
| 8 | Andhra Pradesh Meat Development Corporation Limited | 31-10-1977 | 2014-15 (10M) Revised | 2015-16 to 2022-23 | 8 |
| 9 | Andhra Pradesh Electronics Development Corporation Limited | 28-11-1980 | 2002-03 | 2003-04 to 2022-23 | 20 |
| 10 | Aptronix Communications Limited | 27-02-1984 | NA* | NA* | -- |
| 11 | Hyderabad Chemicals and Fertilizers Limited | 30-09-1942 | 1984-85 | 1985-86 to 2022-23 | 38 |
| 12 | Andhra Pradesh Automobile Tyres & Tubes Limited | 20-07-1972 | 1992-93 | 1993-94 to 2022-23 | 30 |
| 13 | Golkonda Abrasives Limited | 26-08-1976 | 1997-98 | 1998-99 to 2022-23 | 25 |
| 14 | Allwyn Auto Limited | 31-05-1993 | 1994-95 | 1995-96 to 2022-23 | 28 |
| 15 | Allwyn Watches Limited | 19-03-1993 | 1998-99 | 1999-00 to 2022-23 | 24 |
| 16 | Andhra Pradesh Steels Limited | 16-11-1973 | 1992-93 | 1993-94 to 2022-23 | 30 |
| 17 | Marine and Communication Electronics (India) Limited | 29-08-1977 | 1992-93 | 1993-94 to 2022-23 | 30 |
| 18 | Republic Forge Company Limited | 15-04-1957 | 1991-92 | 1992-93 to 2022-23 | 31 |
| 19 | Krishi Engineering Limited | 24-10-1960 | 1984-85 | 1985-86 to 2022-23 | 38 |
| 20 | PJ Chemicals Limited | 14-05-1979 | 1989-90 | 1990-91 to 2022-23 | 33 |
| 21 | Vidyut Steels Limited | 01-01-1994 | 1985-86 | 1986-87 to 2022-23 | 37 |

Appendix 5.2
Statement showing list of PSUs having negative Net Worth as on 31st March
2023

(Refer Para No. 5.5.3, Page 148)

| Sl. No. | Name of the PSUs | Latest Year of Finalised Accounts | Total Paid up Capital | Net Profit (+) | Accumulated Losses | Net Worth | Equity by SG | Outstanding Loans by SG |
|---------|--|-----------------------------------|-----------------------|----------------|--------------------|---------------|--------------|-------------------------|
| 1 | Andhra Pradesh Power Development Company Limited | 2022-23 | 2,068.28 | (-),1,227.55 | 3,863.65 | (-),1,795.37 | 100.00 | 0.00 |
| 2 | Andhra Pradesh Rural Agriculture Power Limited | 2021-22 | 0.10 | (-),0.53 | 1.07 | (-),0.97 | 0.00 | 0.00 |
| 3 | Andhra Pradesh Central Power Distribution Corporation Limited | 2022-23 | 0.10 | 482.16 | 9,725.79 | (-),9,725.69 | 0.10 | 0.00 |
| 4 | Eastern Power Distribution Company of Andhra Pradesh Limited | 2022-23 | 121.23 | 19.70 | 7,237.94 | (-),7,116.71 | 121.23 | 0.00 |
| 5 | Southern Power Distribution Company of Andhra Pradesh Limited | 2022-23 | 358.72 | 1,233.80 | 12,581.01 | (-),12,222.29 | 358.72 | 9.48 |
| 6 | Andhra Pradesh State Minorities Finance Corporation Limited | 2021-22 | 2.92 | 0.98 | 14.38 | (-),11.46 | 2.92 | 0.00 |
| 7 | AIC-AMTZ Medi Valley Incubation Council | 2020-21 | 0.01 | 0.45 | 0.45 | (-),0.44 | 0.00 | 0.00 |
| 8 | Andhra Pradesh Centre for Advanced Research on Livestock Limited | 2018-19 | 0.01 | (-),0.84 | 2.56 | (-),2.55 | 0.01 | 0.00 |
| 9 | Andhra Pradesh Digital Corporation Limited | 2019-20 | 0.01 | (-),1.19 | 1.52 | (-),1.51 | 0.00 | 0.00 |
| 10 | Andhra Pradesh Drones Corporation Limited | 2018-19 | 0.01 | (-),0.20 | 0.20 | (-),0.19 | 0.00 | 0.00 |
| 11 | Andhra Pradesh Gas Infrastructure Corporation private Limited | 2019-20 | 55.44 | (-),15.40 | 136.73 | (-),81.29 | 0.00 | 0.00 |

State Finances Audit Report for the year ended 31 March 2023

| Sl. No. | Name of the PSUs | Latest Year of Finalised Accounts | Total Paid up Capital | Net Profit (+) | Accumulated Losses | Net Worth | Equity by SG | Outstanding Loans by SG |
|---------|--|-----------------------------------|-----------------------|----------------|--------------------|--------------|--------------|-------------------------|
| 12 | Andhra Pradesh Maritime Infrastructure Development Corporation Limited | 2021-22 | 0.50 | (-)0.91 | 1.34 | (-)0.84 | 0.50 | 0.00 |
| 13 | Andhra Pradesh Medtech Zone Limited | 2019-20 | 0.01 | (-)58.45 | 90.62 | (-)90.61 | 0.01 | 0.00 |
| 14 | Andhra Pradesh State Fibernet Limited | 2019-20 | 7.00 | (-)142.83 | 385.68 | (-)376.68 | 7.00 | 0.00 |
| 15 | Andhra Pradesh State Irrigation Development Corporation Limited | 2021-22 | 78.04 | (-)23.12 | 109.50 | (-)31.46 | 77.48 | 0.00 |
| 16 | Andhra Pradesh State Road Transport Corporation | 2021-22 | 115.15 | (-)2,674.11 | 6,925.50 | (-)6,810.35 | 79.54 | NA |
| 17 | Bio Valley Incubation Council | 2020-21 | 0.00 | (-)0.75 | 3.04 | (-)3.04 | 0.00 | 0.00 |
| 18 | Krishnapatnam International Leather Complex Private Limited | 2017-18 | 0.10 | (-)0.61 | 6.05 | (-)5.95 | 0.00 | 0.00 |
| 19 | Leather Industries Development Corporation of Andhra Pradesh | 2016-17 | 2.27 | (-)1.93 | 53.78 | (-)51.51 | 2.27 | 2.99 |
| 20 | Ongole Iron Ore Mining Company Private Limited | 2019-20 | 0.11 | (-)0.06 | 0.53 | (-)0.42 | 0.00 | 0.00 |
| 21 | YSR Steel Corporation Limited | 2019-20 | 0.1 | (-)2.32 | 2.32 | (-)2.22 | 0.1 | 46.66 |
| 22 | Andhra Pradesh State Development Corporation Limited | 2021-22 | 2,500.00 | (-)9,637.69 | 26,319.62 | (-)23,819.62 | 2500.00 | 0.00 |
| 23 | Foundation for Leadership, Excellence and Governance | 2019-20 | 0.01 | (-)3.06 | 3.49 | (-)3.48 | 0.01 | 0 |
| 24 | Andhra Pradesh Center for Financial System and Services | 2020-21 | 4.90 | (-)12.30 | 21.82 | (-)16.92 | 4.90 | 39.48 |
| 25 | Amaravati Development Corporation Limited | 2021-22 | 100 | (-)302 | 124.5 | (-)24.5 | 100 | 0 |
| 26 | Andhra Pradesh Metro Rail Corporation Limited | 2022-23 | 5.00 | (-)3.12 | 14.93 | (-)9.93 | 5.00 | 0.00 |

| Sl. No. | Name of the PSUs | Latest Year of Finalised Accounts | Total Paid up Capital | Net Profit (+) | Accumulated Losses | Net Worth | Equity by SG | Outstanding Loans by SG |
|---------|---|-----------------------------------|-----------------------|----------------|--------------------|--------------|--------------|-------------------------|
| 27 | Andhra Pradesh Township and Infrastructure Development Corporation limited | 2021-22 | 0.25 | (-)5.40 | 3.17 | (-)2.92 | 0.25 | 0 |
| 28 | Andhra Pradesh Urban Finance Infrastructure Development Corporation Limited | 2021-22 | 0.15 | 0.00 | 0.17 | (-)0.02 | 0.15 | 0.00 |
| 29 | Andhra Pradesh State Housing Corporation Limited | 2017-18 | 0.25 | (-)478.45 | 5,989.96 | (-)5,989.71 | 0.25 | 0 |
| 30 | Andhra Pradesh Rajiv Swagruha Corporation Limited | 2013-14 | 0.05 | (-)10.97 | 62.50 | (-)62.45 | 0.05 | 0.00 |
| 31 | Andhra Pradesh MSME Development Corporation | 2018-19 | 0.01 | 0 | 0.01 | 0 | 0.01 | 0 |
| | | | 5,420.73 | | 73,683.84 | (-)68,261.11 | 3,360.50 | 98.61 |

Appendix 5.3

Statement showing the Receipts and Expenditure of Eight PSUs having negative net worth
(Refer Paragraph 5.5.3, page 149)

(₹ in Lakh)

| Particulars | Eastern Power Distribution Company of Andhra Pradesh Limited | Southern Power Distribution Company of Andhra Pradesh Limited | Andhra Pradesh Central Power Corporation Limited | Andhra Pradesh Development Company Limited | Andhra Pradesh Metro Rail Corporation | Amaravati Development Corporation Limited | YSR Steel Corporation Limited (erstwhile High Grade Steel Corporation Limited) | Andhra Pradesh Energy University |
|--|--|---|--|--|---------------------------------------|---|--|----------------------------------|
| Revenue | | | | | | | | |
| Revenue from operations | 1646466.68 | 1904815.00 | 1061273.00 | 278287.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Income | 87490.15 | 150736.00 | 76953.00 | 897.00 | 233.54 | 347.00 | 2.11 | 0.00 |
| Total Income excluding Revenue and subsidies and Grants | 1733956.83 | 2055551.00 | 1138226.00 | 279184.00 | 233.54 | 347.00 | 2.11 | 0.00 |
| Revenue and Subsidies and Grants | 207463.47 | 481612.00 | 178661.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Income | 1941420.30 | 2537163.00 | 1316887.00 | 279184.00 | 233.54 | 347.00 | 2.11 | 0.00 |
| Expenses | | | | | | | | |
| Cost of Power Purchase | 1661465.44 | 1964354.00 | 1014710.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Particulars | Eastern Power Distribution Company of Andhra Pradesh Limited | Southern Power Distribution Company of Andhra Pradesh Limited | Andhra Pradesh Central Power Corporation Limited | Andhra Pradesh Development Company Limited | Andhra Pradesh Metro Rail Corporation | Amaravati Development Corporation Limited | YSR Steel Corporation Limited (erstwhile High Grade Steel Corporation Limited) | Andhra Pradesh Energy University |
|---|--|---|--|--|---------------------------------------|---|--|----------------------------------|
| Material Consumed | 0.00 | 0.00 | 0.00 | 200518.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee benefit expenses | 109118.62 | 264973.00 | 131946.00 | 10909.00 | 90.92 | 600.00 | 0.00 | 0.00 |
| Financial Cost | 112384.79 | 152734.00 | 93762.00 | 145380.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Expenses | 18136.12 | 73492.00 | 25316.00 | 11752.00 | 144.92 | 118.00 | 234.14 | 0.10 |
| Expenditure excluding Depreciation and Amortization Expenses | 1901104.97 | 2455553.00 | 1265734.00 | 368559.00 | 235.84 | 718.00 | 234.14 | 0.10 |
| Depreciation and Amortization Expenses | 38345.79 | 81484.00 | 50989.00 | 33380.00 | 9.50 | 35.00 | 0.00 | 0.00 |
| Total Expenses | 1939450.76 | 2537037.00 | 1316723.00 | 401939.00 | 245.34 | 753.00 | 234.14 | 0.10 |
| Profit Before Exceptional and Extra Ordinary Items | 1969.54 | 126.00 | 164.00 | -122755.00 | -11.80 | -406.00 | -232.03 | -0.10 |
| Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Profit before Tax | 1969.54 | 123380.00 | 48216.00 | -122755.00 | -11.80 | -406.00 | -232.03 | -0.10 |

| Particulars | Eastern Power Distribution Company of Andhra Pradesh Limited | Southern Power Distribution Company of Andhra Pradesh Limited | Andhra Pradesh Central Power Corporation Limited | Andhra Pradesh Development Company Limited | Andhra Pradesh Metro Rail Corporation | Amaravati Development Corporation Limited | YSR Steel Corporation Limited (erstwhile High Grade Steel Corporation Limited) | Andhra Pradesh Energy University |
|---|--|---|--|--|---------------------------------------|---|--|----------------------------------|
| Tax Expense: | 0.00 | 0.00 | 0.00 | 0.00 | -0.02 | 0.00 | 0.00 | 0.00 |
| Profit (Loss) from the continuing operations | 1969.54 | 123380.00 | 48216.00 | -122755.00 | -11.82 | -406.00 | -232.03 | -0.10 |
| Shortfall in Total Income (excluding revenue subsidies and grants) in meeting the Liabilities/Establishment Expenditure | -167148.14 | -400002.00 | -127508.00 | -89375.00 | -2.30 | -371.00 | -232.03 | -0.10 |

Source: Latest available financial statements of the PSUs/ Information furnished by the PSUs

Appendix 5.4
Details of Return on Capital Employed (ROCE) of State PSUs for the three years ended 31 March 2023
(Refer Para No. 5.5.5, Page 149)

| Sl. No. | Name of the PSU | 2022-23 | | | 2021-22 | | | 2020-21 | | |
|---------|--|----------------------|----------------------------------|--------------------|--------------|----------------------------------|--------------------|----------|----------------------------------|--------------------|
| | | EBIT (₹ in crore) | Capital Employed (₹ in crore) | ROCE (per cent) | EBIT | Capital Employed (₹ in crore) | ROCE (per cent) | EBIT | Capital Employed (₹ in crore) | ROCE (per cent) |
| 1 | Andhra Pradesh State Financial Corporation | 268.06 | 973.19 | 27.54 | 232.42 | 1004.33 | 23.14 | 162.85 | 1201.96 | 13.55 |
| 2 | Andhra Pradesh State Warehousing Corporation | 41.60 | 365.08 | 11.39 | 42.00 | 72.78 | 57.71 | 26.45 | 123.75 | 21.37 |
| 3 | New and Renewable Energy Development Corporation of Andhra Pradesh Limited | 10.64 | 67.07 | 15.86 | -23.13 | 49.95 | -46.31 | -19.02 | 76.28 | -24.93 |
| 4 | Andhra Pradesh State Film Television & Theatre Development Corporation Limited | 0.37 | 5.05 | 7.33 | 0.30 | 4.92 | 6.10 | 0.22 | 4.83 | 4.55 |
| 5 | Andhra Pradesh State Seeds Development Corporation Limited | 70.26 | 114.91 | 61.14 | 26.29 | 112.00 | 23.47 | 13.88 | 97.96 | 14.17 |
| 6 | Andhra Pradesh Handicrafts Development Corporation Limited | 8.22 | 18.94 | 43.40 | 0.95 | 12.61 | 7.53 | -3.57 | 11.17 | -31.96 |
| 7 | Andhra Pradesh Technology Services Limited ¹⁰² | 7.28 | 1.09 | 666.48 | 8.78 | 88.39 | 9.93 | 22.18 | 82.15 | 27.00 |
| 8 | Andhra Pradesh Power Generation Corporation Limited | 3,329.97 | 20,185.10 | 16.50 | 2,255.10 | 20,481.80 | 11.01 | 2,686.39 | 21,206.92 | 12.67 |
| 9 | Eastern Power Distribution Company of Andhra Pradesh Limited | 1,143.54 | 1,632.17 | 70.06 | 1,340.62 | 818.95 | 163.70 | 674.61 | (-)1311.86 | -51.42 |
| 10 | Southern Power Distribution Company of Andhra Pradesh Limited | 1,528.60 | 9,724.75 | 15.72 | (-) 1,134.38 | 2,184.43 | (-) 51.93 | 963.15 | 99.45 | 968.48 |
| 11 | Andhra Pradesh Power Finance Corporation Limited | 1,567.15 | 13,914.39 | 11.26 | 1,541.90 | 12,189.35 | 12.65 | 1,212.54 | 9,883.78 | 12.27 |
| 12 | Andhra Pradesh Power Development Company Limited | 226.25 | 14,360.01 | 1.58 | 457.54 | 16,837.66 | 2.72 | 1143.77 | 17426.31 | 6.56 |

¹⁰² previous year figures of Equity was inadvertently, rupees in lakh considered as rupees in crore, now rectified

| Sl. No. | Name of the PSU | 2022-23 | | | 2021-22 | | | 2020-21 | | |
|---------|---|----------------------|----------------------------------|--------------------|-----------------|----------------------------------|--------------------|-----------------|----------------------------------|--------------------|
| | | EBIT (₹ in crore) | Capital Employed (₹ in crore) | ROCE (per cent) | EBIT | Capital Employed (₹ in crore) | ROCE (per cent) | EBIT | Capital Employed (₹ in crore) | ROCE (per cent) |
| 13 | Amaravati Development Corporation Limited | (-)12.50 | 2,245.95 | (-)0.56 | (-)3.02 | (-)24.50 | 12.33 | (-)7.17 | (-)21.48 | 33.38 |
| 14 | Andhra Pradesh Metro Rail Corporation Limited | -3.12 | (-)9.93 | 31.42 | 0.60 | (-)6.81 | (-)8.81 | (-)6.64 | (-)7.42 | 89.49 |
| 15 | Godavari Gas Private Limited | 4.71 | 270.42 | 1.74 | 5.48 | 252.99 | 2.17 | (-)1.00 | 216.19 | (-)0.46 |
| 16 | YSR Steel Corporation Limited | (-)4.65 | 79.78 | (-)5.83 | (-)5.44 | 84.79 | (-)6.42 | (-)1.82 | 34.14 | (-)5.33 |
| 17 | Andhra Pradesh Central Power Distribution Corporation Limited | 939.26 | (-)102.73 | (-)914.30 | 73.05 | (-)1,607.86 | (-)4.54 | 669.33 | (-)3,896.60 | (-)17.18 |
| 18 | Andhra Pradesh State Beverages Corporation Limited | 1,000.13 | 13,379.49 | 7.48 | 219.66 | 146.47 | 149.97 | 91.22 | 43.05 | 211.89 |
| 19 | Andhra Pradesh State Financial Services Corporation Limited | 40.86 | 621.62 | 6.57 | 81.16 | 593.01 | 13.69 | 0.08 | 2.06 | 3.88 |
| 20 | Andhra Pradesh Energy University | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 10,166.63 | 77,846.35 | 13.06 | 5,119.88 | 53,295.26 | 9.61 | 7,627.45 | 45,272.64 | 16.85 |

Appendix 5.5
Statement Showing Return on Equity (ROE) of State PSUs for the three years ended 31 March 2023
(Refer Para No.5.5.6, Page 150)

| Sl. No. | Name of the PSU | 2022-23 | | | 2021-22 | | | 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 Financial Corporation | 206.01 | 186.34 | 90.45 | 206.01 | 142.56 | 69.20 | 206.01 | 73.57 | 35.71 |
| 2 | Andhra Pradesh State Warehousing Corporation | 5.23 | 19.79 | 378.46 | 5.23 | 42.00 | 803.06 | 5.23 | 35.37 | 676.29 |
| 3 | New and Renewable Energy Development Corporation of Andhra Pradesh Limited | 0.22 | 9.35 | 4,251.91 | 0.22 | (-)23.21 | (-) 10,550.00 | 0.22 | (-)15.81 | (-) 7,186.36 |
| 4 | Andhra Pradesh State Film Television & Theatre Development Corporation Limited | 3.63 | 0.13 | 3.49 | 3.63 | 0.09 | 2.48 | 3.63 | (-)0.03 | (-)0.83 |
| 5 | Andhra Pradesh State Seeds Development Corporation Limited | 1.56 | 2.93 | 187.51 | 1.56 | 19.54 | 1,252.56 | 1.56 | 9.78 | 626.92 |
| 6 | Andhra Pradesh Handicrafts Development Corporation Limited | 2.00 | 6.85 | 342.50 | 2.00 | 0.95 | 47.50 | 2.00 | (-)3.57 | (-) 178.50 |
| 7 | Andhra Pradesh Technology Services Limited ¹⁰³ | 0.31 | 6.43 | 2,074.19 | 0.31 | 6.23 | 2,009.68 | 0.31 | 18.28 | 5,896.77 |
| 8 | Andhra Pradesh Power Generation Corporation Limited | 2106.80 | 258.05 | 12.25 | 2,106.80 | (-)208.77 | (-)9.91 | 2,106.80 | 15.81 | 0.75 |
| 9 | Eastern Power Distribution Company of Andhra Pradesh Limited | 121.23 | 19.70 | 16.25 | 121.23 | 396.78 | 327.30 | 121.23 | 39.94 | 32.95 |
| 10 | Southern Power Distribution Company of Andhra Pradesh Limited | 358.72 | 1,233.80 | 343.95 | 358.72 | (-)2,054.24 | (-)572.66 | 358.72 | 1.59 | 0.44 |
| 11 | Andhra Pradesh Power Finance Corporation Limited | 350.92 | 192.72 | 54.92 | 348.37 | 149.61 | 42.95 | 348.37 | 36.18 | 10.39 |

¹⁰³ Previous year inadvertently, rupees in lakh was considered as rupees in crore, now rectified

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| Sl. No. | Name of the PSU | 2022-23 | | | 2021-22 | | | 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) |
| 12 | Andhra Pradesh Power Development Company Limited | 2,068.28 | (-1,227.55) | (-59.35) | 2,068.28 | (-532.81) | (-25.76) | 2,068.28 | (-106.92) | -5.17 |
| 13 | Amaravati Development Corporation Limited | 100.00 | (-12.50) | (-12.50) | 100.00 | (-3.02) | (-3.02) | 100.00 | (-7.15) | (-7.15) |
| 14 | Andhra Pradesh Metro Rail Corporation Limited | 5.00 | (-3.12) | (-62.40) | 5.00 | 0.60 | 12.00 | 5.00 | (-6.64) | (-132.80) |
| 15 | Godavari Gas Private Limited | 100.00 | (-3.82) | (-3.82) | 88.96 | (-0.26) | (-0.29) | 61.83 | (-4.76) | (-7.70) |
| 16 | YSR Steel Corporation Limited | 0.10 | (-4.65) | (-4,647.00) | 0.10 | (-5.44) | (-5440.00) | 0.10 | (-1.82) | (-1,820.00) |
| 17 | Andhra Pradesh Central Power Distribution Corporation Limited | 0.10 | 482.16 | 4,82,160.00 | 0.10 | (-800.86) | (-) | 0.10 | 2.67 | 2,670.00 |
| 18 | Andhra Pradesh State Beverages Corporation Limited | 0.05 | 339.72 | 6,79,434.80 | 0.05 | 103.42 | 206,840.00 | 0.05 | (-4.30) | (-8600.00) |
| 19 | Andhra Pradesh State Financial Services Corporation Limited | 602.00 | 28.86 | 4.79 | 602.00 | (-9.05) | (-1.50) | 2.00 | 0.06 | 3.00 |
| 20 | Andhra Pradesh Energy University | 0.05 | 0.00 | 0.00 | 0.05 | 0.00 | 0.00 | 0.05 | 0.00 | 0.00 |
| | Total | 6,032.22 | 1,535.20 | 25.45 | 6,018.62 | (-2,775.88) | (-46.12) | 5,391.49 | 82.25 | 1.53 |

Appendix-5.6**Statement showing list of PSUs/Corporations where Statutory Auditors revised their report****(Refer Para No. 5.7.1.2, Page 156)**

| Sl. No. | Name of the PSU/Corporation | Financial Year |
|---------|--|----------------|
| 1 | Andhra Pradesh State Fibernet Limited (Revised Accounts) | 2017-18 |
| 2 | Andhra Pradesh State Irrigation Development Corporation Limited (Revised Accounts) | 2020-21 |
| 3 | Andhra Pradesh Trade Promotion Corporation Limited | 2017-18 |
| 4 | AP Industrial Infrastructure Corporation Limited (Standalone & Consolidated) (Revised) | 2019-20 |
| 5 | Andhra Pradesh Southern Power Development Corporation Limited | 2022-23 |
| 6 | Andhra Pradesh Eastern Power Distribution Corporation Limited | 2022-23 |
| 7 | Andhra Pradesh State Energy Efficiency Development Corporation Limited | 2021-22 |
| 8 | Andhra Pradesh Central Power Distribution Corporation Limited | 2022-23 |
| 9 | Bio Valley Incubation Council | 2020-21 |
| 10 | Andhra Pradesh Gas Distribution Corporation Limited (Standalone & Consolidated) | 2021-22 |
| 11 | Andhra Pradesh Township and Infrastructure Development Corporation Limited | 2021-22 |

Appendix-5.7**Statement showing list of PSUs where Management Letters were issued****(Refer Para No. 5.7.1.4, Page 161)**

| Sl. No. | Name of the PSU/Corporation | Year of Accounts |
|---------|--|------------------|
| 1 | Amaravati Development Corporation Limited | 2021-22 |
| 2 | AMTZ- Medi Valley Incubation Council | 2020-21 |
| 3 | Andhra Pradesh Central Power Distribution Corporation Limited | 2022-23 |
| 4 | Andhra Pradesh Eastern Power Distribution Corporation Limited | 2022-23 |
| 5 | Andhra Pradesh Mineral Development Corporation Limited (Standalone & Consolidated) | 2016-17 |
| 6 | Andhra Pradesh Power Finance Corporation Limited | 2021-22 |
| 7 | Andhra Pradesh Power Generation Corporation Limited (Standalone & Consolidated) | 2021-22 |
| 8 | Andhra Pradesh Southern Power Distribution Corporation Limited | 2022-23 |
| 9 | Andhra Pradesh State Agro industrial Development Corporation Limited | 2020-21 |
| 10 | Andhra Pradesh State Energy Efficiency Development Corporation Limited | 2021-22 |
| 11 | Andhra Pradesh State Film Television & Theatre Development Corporation Limited | 2022-23 |
| 12 | Andhra Pradesh State Financial Corporation | 2020-21 |

| Sl. No. | Name of the PSU/Corporation | Year of Accounts |
|---------|--|--|
| 13 | Andhra Pradesh State Financial Corporation | 2021-22 |
| 14 | Andhra Pradesh State Financial Services Corporation Limited | 2021-22 |
| 15 | Andhra Pradesh State Housing Corporation Limited | 2014-15 (02.06.2014 to 31.03.2015) |
| 16 | Andhra Pradesh State Irrigation Development Corporation Limited (Revised Accounts) | 2020-21 |
| 17 | Andhra Pradesh State Minorities Finance Corporation Limited | 2021-22 |
| 18 | Andhra Pradesh State Seeds Development Corporation Limited | 2020-21 |
| 19 | Andhra Pradesh State Warehousing Corporation | 2016-17 |
| 20 | Andhra Pradesh State Warehousing Corporation | 2017-18 |
| 21 | Andhra Pradesh Technology services Limited | 2019-20 |
| 22 | Andhra Pradesh Trade Promotion Corporation Limited | 2017-18 |
| 23 | Andhra Pradesh Tribal Power Company Limited | 2020-21 |
| 24 | Andhra Pradesh Tribal Power Company Limited | 2019-20 |
| 25 | Andhra Pradesh Urban Finance Infrastructure Development Corporation Limited | 2021-22 |
| 26 | AP Township and Infrastructure Development Corporation Limited | 2021-22 |
| 27 | Kakinada Smart City Corporation Limited | 2021-22 |
| 28 | New & Renewable Energy Development Corporation of Andhra Pradesh Limited | 2021-22 |
| 29 | NICDIT Krishnapatnam Industrial City Development Limited | 2021-22 |
| 30 | Transmission Corporation of Andhra Pradesh Limited | 2021-22 |
| 31 | Amaravati Smart & Sustainable city Corporation Limited | 2018-19 |
| 32 | Amaravati Smart & Sustainable city Corporation Limited | 2019-20 |
| 33 | Amaravati Smart & Sustainable city Corporation Limited | 2020-21 |
| 34 | Kakinada Smart City Corporation Limited | 2020-21 |
| 35 | Swachha Andhra Corporation Limited | 2018-19 |
| 36 | AP Greening Beautification Corporation limited | 2020-21 |
| 37 | Andhra Pradesh Gas Distribution Corporation Limited | 2021-22 |
| 38 | Andhra Pradesh Township and Infrastructure Development Corporation Limited | 2020-21 |
| 39 | Andhra Pradesh State Beverages Corporation Limited | 2019-20 |
| 40 | Andhra Pradesh State Beverages Corporation Limited | 2020-21 |
| 41 | Godavari Gas Private Limited | 2021-22 |
| 42 | Andhra Pradesh Power Development Company Limited | 2021-22 |
| 43 | Andhra Pradesh State Seeds Development Corporation Limited | 2021-22 |