
Appendices

Appendix-1.1
(Reference to paragraph 1.6.1, page 5)

Department-wise break-up of outstanding Inspection Reports and Paragraphs

Department	Number of IRs/Paragraphs pending as of 31 December 2019	
	IRs	Paragraphs
General & Social Sector		
Backward Classes Welfare	82	713
Consumer Affairs, Food and Civil Supplies	15	124
Finance	24	174
General Administration	31	232
Health, Medical and Family Welfare	280	3,327
Higher Education	678	3,718
Home	163	1,073
Housing	10	57
Labour, Employment, Training and Factories	135	829
Law	55	196
Minorities Welfare	20	110
Municipal Administration and Urban Development	273	5,029
Panchayat Raj and Rural Development	500	4,018
Planning	21	198
Revenue & Disaster Management	98	710
School Education	235	3,246
Social Welfare	134	1,264
Tribal Welfare	141	1,639
Women, Children, Disabled and Senior Citizens	211	899
Sports and Youth Services	4	21
Total	3,110	27,577
Economic Sector		
Agriculture & Cooperation	469	1,986
Animal Husbandry, Dairy Development and Fisheries	189	981
Environment, Forests, Science and Technology	226	672
Industries and Commerce	129	431
Information Technology, Electronics and Communications	3	15
Infrastructure and Investment	11	63
Water Resources	1,154	3,444
Works & Projects wing of Finance Department	24	120
Roads and Buildings	251	813
Tourism, Art and Culture	17	102
Total	2,473	8,627

Appendix-1.2

(Reference to paragraph 1.6.3, page 6)

Position of Pending Explanatory Notes (as of 31 December 2019)

A. Exclusively pertaining to the State of Andhra Pradesh

Department	2014-15	2015-16	2016-17	Total
General & Social Sector				
Backward Classes Welfare	1	-	-	1
Health, Medical and Family Welfare	-	2	-	2
Higher Education	-	-	1	1
Home	-	2	1	3
Minorities Welfare	1	-	1	2
Panchayat Raj and Rural Development	-	-	1	1
School Education	2	1	1	4
Social Welfare	-	-	1	1
Tribal Welfare	1	-	1	2
Women, Children, Disabled and Senior Citizens	1	1	-	2
Sports and Youth Services	-	-	2	2
Total (A)	6	6	9	21
Economic Sector				
Agriculture and Co-operation	1	1	-	2
Environment, Forest, Science & Technology	-	-	1	1
Information Technology and Communications	-	-	1	1
Industries & Commerce	-	1	1	2
Water Resources (formerly I&CAD)	-	-	2	2
Transport, Roads & Buildings	1	1	-	2
Total (B)	2	3	5	10
Total (A+B)	8	9	14	31

B. Pertaining to both the States of Andhra Pradesh and Telangana

Department	2006-07	2009-10	2010-11	2011-12	2012-13	2013-14	Total
General & Social Sector							
Backward Classes Welfare	-	-	-	1	-	-	1
Finance	-	1	-	1	1	-	3
Home	1	-	-	1	1	1	4
Rural Water Supply and Sanitation	-	-	-	1	-	-	1
School Education	-	-	-	-	2	2	4
Tribal Welfare	-	-	1	1	-	1	3
Sports and Youth Services	-	1	-	-	-	1	2
Total	1	2	1	5	4	5	18

Department	2006-07	2009-10	2010-11	2011-12	2012-13	2013-14	Total
Economic Sector							
Agriculture and Cooperation	-	-	-	-	1	1	2
Environment, Forest, Science & Technology	-	-	-	-	1	1	2
Industries & Commerce	-	-	-	1	-	1	2
Water Resources (formerly I&CAD)	-	-	-	-	-	1	1
Transport, Roads & Buildings	-	-	-	1	1	2	4
Total	-	-	-	2	3	6	11

Appendix-1.3

(Reference to paragraph 1.6.4, page 6)

Position of Pending Action Taken Notes (as of 31 December 2019)

A. Exclusively pertaining to the State of Andhra Pradesh - Legislative Assembly (LA) wise

Department	X th LA	XIII th LA	XIV th LA	Total
	1994-1999	2009-14	2014-19	
General & Social Sector				
Higher Education Department	-	1	-	1
Home Department	-	1	-	1
Municipal Administration & Urban Development Department	1	5	3	9
Revenue Department	-	-	1	1
Total (A)	1	7	4	12
Economic Sector				
Water Resources Department	-	-	1	1
Infrastructure and Investment Department	-	1	-	1
Total (B)	-	1	1	2
Total (A+B)	1	8	5	14

B. Pertaining to both the States of Andhra Pradesh and Telangana - Legislative Assembly (LA) wise

Department	XI th LA	XIII th LA	XIV th LA	Total
	1994-1999	2009-14	2014-19	
General & Social Sector				
Backward Classes Welfare Department	-	1	-	1
General Administration Department	-	3	-	3
Health, Medical and Family Welfare Department	-	2	2	4
Higher Education Department	-	1	-	1
Labour, Employment, Training & Factories Department	-	1	-	1
Municipal Administration & Urban Development	-	2	1	3
Panchayat Raj & Rural Development Department	3	-	-	3

Department	XI th LA	XIII th LA	XIV th LA	Total
	1994-1999	2009-14	2014-19	
General & Social Sector				
School Education Department	-	3	-	3
Women, Children, Disabled & Senior Citizens Department	-	1	1	2
Total (A)	3	14	4	21
Economic Sector				
Water Resources Department	1	2	-	3
Total (B)	1	2	-	3
Total (A+B)	4	16	4	24

Appendix-2.1

(Reference to paragraph 2.1.4.2 (b), page 16)

Statement showing the Resource Mobilisation made by Sports Authority

Source of funding provided in the Sports Policy	Audit findings
<i>As per Para 12(c) of Sports Policy, 2000, an additional surcharge of five per cent on Excise Duty is to be imposed on sale of liquors which is to be adjusted by Excise Department directly to SAAP</i>	As per the records of Director of Distilleries & Breweries, during 2015-19 an amount of ₹48 crore (₹ one crore per month) towards Sports privilege fee collected out of the Excise duty on sale of liquor was adjusted to Revenue Head of account ¹⁹⁴ of State Excise department <i>i.e.</i> , to Consolidated Fund of the State instead of directly to SAAP as envisaged in the policy. Thus, SAAP had not received the designated resource of funds meant for sports promotion. Despite SAAP Boards resolution to address Government for transferring sport privilege fee to SAAP, no action had been taken by SAAP in this regard.
<i>As per Para 12(d), all Gram Panchayats, Municipalities and Corporations shall collect an additional cess of three per cent on all property taxes, proceeds of which shall be credited to the respective Sports Authorities for expending within the same area</i>	During 2015-19, no amounts in the form of additional cess on property tax were levied and credited to SAAP for promotion of sports. The Sports Authority needs to address the Rural and Urban Local Bodies for increasing the financial resources.
<i>As per Para 12(e), District Panchayat Officers shall allocate three per cent of revenue from quarrying of sand for sports activities and distribute the same among the Village, Mandal and District Level Sports Authorities in the ratio of 37.5:37.5:25</i>	Seigniorage fee collected by the Mines and Geology department is to be remitted to the Zilla Parishads, which in turn must be apportioned in a specified ratio to each Sports authority in the District. Test check (during 2015-17) of three Zilla Parishad ¹⁹⁵ revealed that for the period 2010-17, the Zilla Parishads must apportion ₹6.62 crore ¹⁹⁶ to Sports authorities towards seigniorage fee received. Instead, the Zilla Parishads have apportioned ₹4.21 crore ¹⁹⁷ to DSAs leaving a balance of ₹2.41 crore to be apportioned. However, no amounts were apportioned to VSAs and MSAs. Further, the details of amounts received from Zilla Parishads were not accounted for by the DSAs.

¹⁹⁴ State Excise Head of Account 0039-800-03

¹⁹⁵ Zilla Parishads- Eluru, Kakinada, Machilipatnam

¹⁹⁶ Seigniorage fee received : ₹220.69 crore x 3 per cent = ₹6.62 crore

¹⁹⁷ Zilla Parishads Kakinada : ₹1.24 crore and Machilipatnam : ₹2.97 crore in excess of the limit

Source of funding provided in the Sports Policy	Audit findings
<i>As per Para 12 (f) of the Sports Policy, there should be corpus funds for all Village, Mandal, District Sports authorities for maintenance and promotion of sport activities</i>	Scrutiny of records at DSAs, however, showed that envisaged corpus fund was not created at any level in the State during 2015-19 by accepting donations to be used for promotion of sports activities. In DSA Prakasam, one of the donor ¹⁹⁸ had voluntarily donated (March 2012) ₹ one crore for construction of indoor/outdoor facilities at Ongole stadium. However, the work remained incomplete despite the release of ₹80.70 lakh ¹⁹⁹ to the executing agencies. The details for utilisation of balance amount of ₹19.30 lakh was not on records.

Appendix-2.2

(Reference to paragraph 2.1.4.3 (c), Page 18)

Statement showing the policies not implemented by Sports Authority

Sl. No.	Sports Policy
1.	<p>Establishment of Sports Science</p> <p>The revised sports policy, proposes to encourage eight branches of sports sciences in the State by employing the Scientists in the Centres of Excellence and at apex centre. It was also proposed to develop these disciplines in medical colleges and universities in a phased manner in collaboration with Medical & Health department. However, Government had not established the branches of sports sciences in the State as of March 2019 duly providing sufficient budget. Government replied (November 2020) that a concrete method to be adopted is yet to be finalised.</p>
2.	<p>Development of Sports City at Amaravati</p> <p>As per Para 7.8 of Sports Policy 2017, Andhra Pradesh Capital Region Development Authority (APCRDA) planned to develop Sports City at Amaravati aimed to be a dynamic waterfront attraction accommodating large stadiums, arena and event venues for international scale sporting events. The sports and recreational attractions would be supported by complimentary commercial and mixed-use developments to facilitate the spectators of these venues. The land area proposed for development of the city was 1,679 hectares. However, no steps were taken by SAAP to develop Sports City as of May 2019. SAAP replied that a letter has been addressed to Government requesting to accord permission for preparing and floating Request For Quotation for identifying consultants for preparation of techno-commercial feasibility report/ Detailed Project Report for development of Sports infrastructure for the proposed International Sports City at Amaravati.</p>
3.	<p>Creation of Sports Persons Welfare Fund</p> <p>Sports Policy 2017 proposed to create a Sports Persons Welfare Fund²⁰⁰ to take care of sports persons without employment or access to permanent pension. However, the welfare fund as proposed was not created as of July 2019. SAAP submitted (September 2017) a draft eligibility criteria to Government for awarding Welfare Fund to the Sports persons of the State. However, it was not approved by Government as of September 2019. SAAP replied (November 2020) that approval of Government to create Welfare Fund is awaited.</p>
4.	<p>Constitution of Sports Ethics Committee</p> <p>As per Para 16 of Sports Policy 2017, sports are designed to teach ethics and sportsmanship to every participant. A Sports Ethics Committee (SEC) to be constituted at State level to register any complaint/improvement. To address current issues of over-age, systematic programs to run in coordination with Sports Federations/Associations/Bodies and Health department. Government also recommends setting up of a Sports Commission, on the lines of SAI code of conduct document.</p>

¹⁹⁸ Dr.P Anand, local businessman

¹⁹⁹ ₹20.70 lakh to Sri Venkateshwara Balaji Construction Company and ₹60.00 lakh to Andhra Pradesh Housing Corporation

²⁰⁰ the corpus to this fund was proposed from budgetary funds, cess on tobacco, alcohol, mines, contributions from pollution control board, donations from individuals, corporations, etc.

Sl. No.	Sports Policy
	<p>However, SEC and Sports Commission were not formed as of May 2019.</p> <p>Government replied (November 2020) that SAAP is moving in the line of forming ethics committee to resolve all disputes arising out of non-abiding of rules framed for competitive sporting.</p>
<p>5.</p>	<p>Participation of Private Sector</p> <p>Government recognises the potential available with private sector to improve sports culture in the State. Suitable guidelines to be issued by State in this regard. This role can be implemented in the following manner:</p> <p>(a) PPP model</p> <p>To build multi-purpose infrastructure with the provision for sports infrastructure along with commercial areas at KVKs, District Sports facilities, sports schools, regional academies and High Performance Centre (HPC). To formally sponsor and support top athletes from HPCs/regional academies/sports schools and to undertake activities in advocacy, mass participation and training of elite athletes.</p> <p>In this regard, SAAP had identified BR Stadium, Guntur for modernisation and development under Public Private Partnership (PPP) mode in the first phase. The proposed complex on development would contain Indoor Sports facilities suitable for maximum indoor disciplines, outdoor playfields, accommodation for boys & girls, training facilities, etc. It was also proposed to develop the Stadium, as a standalone Sports Centre of excellence with no dependence on Government for running the facility. The cost for maintenance to be met by conducting various sports leagues, International/National sporting events, by building various commercial properties around the facility, sports museum, various commercial activities etc.</p> <p>After finalisation (November 2017) of tenders, Letter of Award was issued to M/s Grant Thornton India LLP (Company) to act as transaction advisory to develop sports infrastructure at Stadium on PPP mode at a price of ₹ 16.99 lakh. The Tender Evaluation Committee constituted (July 2018) by Government offered comments and called for certain clarifications from SAAP and the Company on the Draft Feasible Report (DFR) submitted to SAAP in January 2018.</p> <p>However, SAAP had not submitted the clarifications and no action was taken to finalise the project as of May 2019.</p> <p>Government replied (November 2020) that currently the appointed Consultants are working on updating the DFR and bid document.</p> <p>(b) Corporate Social Responsibility (CSR)</p> <p>In accordance with the policy, State will utilise CSR funding to support development of infrastructure, coaching, athlete development at proposed High Performance Centre/Regional/Academies/KVK. Conduct of events to popularise sports and build awareness. However, SAAP had not taken steps to get funding from CSR as of May 2019.</p> <p>Government replied (November 2020) that it is under planning process on creating collaboration with CSR firms.</p>
<p>6.</p>	<p>Implementation of Technology and Innovation tool</p> <p>As per Para 17 of Sports Policy 2017, technology is being considered as a strong tool in defining processes and dissemination of timely and correct information to key stakeholders across the State. Key features envisaged are Aadhaar linked 'Sports' ID cards for participants, coaches and administrator; Athlete mapping to a sport and a coach (grassroot, intermediate and elite); Data analytics to understand facility utilisation and foot falls; performance monitoring of coaches and athletes; digitizing records of coaches, athletes, facilities and all results; to provide easy access to all information to key stake holders through technology applications.</p> <p>However, SAAP had not initiated any action to implement the above features as of May 2019.</p> <p>Government replied (November 2020) that due to lack of funds only five out of 19 e-pragati modules could be developed and as a result, SAAP is unable to go with technology and innovation tools to apply with the present activities of sports and games.</p>

Sl. No.	Sports Policy
7.	<p data-bbox="409 247 747 275">Establishment of Sports School</p> <p data-bbox="409 300 1383 443">Government intended to create one sports school in each district to groom talented boys and girls to excel in all levels of competitions with proper academic training. However, Government has sanctioned (2018-19) only one sports school in Vizianagaram²⁰¹ (presently under construction). No action plan was prepared to establish the sports schools in the remaining 11 districts as of September 2019.</p> <p data-bbox="409 457 1383 514">Government replied (November 2020) that District Collectors were requested to identify Government lands for establishment of sports school.</p>
8.	<p data-bbox="409 522 763 550">Linking of Education and Sports</p> <p data-bbox="409 567 1383 730">The Policy states that Students are to be encouraged²⁰² to play at least one game from VI class to Intermediate (+2) stage. All educational institutions shall strive to provide specialized coaching for talented students by appointing Physical Education Teacher/Coach at their cost. A playground with facilities to play at least three sports were also to be provided. The Sports kits are to be provided to all schools and non-student youth organisations for this purpose by SAAP.</p> <p data-bbox="409 745 1383 934">However, neither SAAP nor the School Education Department (SED) had taken steps to ensure promotion of sports activities and availability of required sports infrastructure in the schools. Government replied (November 2020) that School Education Department and SAAP have jointly decided to construct playfields at all schools through the cooperation of Panchayat Raj department under Mahatma Gandhi National Rural Employment Guarantee (MGNREG) Scheme for development of sports infrastructure.</p>

²⁰¹ running temporarily at Sir Vizzy Stadium, Vizianagaram starting with IV class with the children strength of 38

²⁰² para 8 of Sports Policy, 2000

Appendix -2.3
(Reference to paragraph 2.1.5.3 (a), page 20)
Statement showing the district wise execution of works

Sl. No.	Name of the district	No. of works sanctioned	Estimated cost	Works Completed			Works in progress			No. of works with expenditure incurred below 25 per cent of estimated cost	Expenditure incurred	Works in tender stage/DPR stage/site problem	
				No. of works	Estimated cost	Expenditure incurred	No. of works	Estimated cost	Expenditure incurred			No. of works	Estimated cost
1	Ananthapuramu	22	45.85	5	8.85	0	11	22.00	0	11	0	6	15.00
2	Chittoor	28	54.22	7	11.92	2.32	8	14.55	0.19	8	0.19	13	27.75
3	East Godavari	37	86.74	5	7.06	0.58	12	19.40	2.64	9	1.76	20	60.28
4	Guntur	29	82.50	4	13.22	2.95	8	24.09	3.17	7	1.35	17	45.18
5	Krishna	28	49.81	4	8.30	0	4	7.55	1.03	3	0.60	20	33.97
6	Kurnool	22	39.38	12	22.71	0	7	14.00	0	7	0	3	2.67
7	Prakasam	17	33.13	3	4.65	0.69	11	21.00	0.55	11	0.55	3	7.48
8	SPSR Nellore	15	31.10	0	0	0	9	20.75	1.08	8	0.56	6	10.35
9	Srikakulam	13	45.47	4	8.40	4.23	7	27.07	5.54	6	0.80	2	10.00
10	Visakhapatnam	23	44.44	1	2.41	1.98	4	7.00	1.87	3	0.27	18	35.03
11	Vizianagaram	20	48.44	2	1.00	0.83	8	30.31	1.37	8	1.37	10	17.13
12	West Godavari	28	49.93	1	0.20	0.20	19	33.73	2.34	19	2.34	8	16.00
13	YSR Kadapa	20	41.63	6	9.18	0	9	17.45	0.98	9	0.98	5	15.00
	Total:	302	652.66	54	97.92	13.79	117	258.92	20.78	109	10.79	131	295.84

Appendix- 2.4
(Reference to paragraph 2.1.5.3 (c), page 21)
Statement showing the incomplete/abandoned works

Sl. No.	Description of work
1.	<p>Construction of Green Field Stadium at Mantralayam, Kurnool district <i>(Administrative sanction (April 2013)-Estimated cost ₹2.10 crore)</i></p> <p>The work taken up²⁰³ (May 2014) at a cost of ₹1.82 crore was stopped mid-way as the land owner (Raghavendraswami Mutt) objected construction activity in its premises and obtained (July 2014) stay orders from Hon'ble High Court. The work was stopped (July 2014) and abandoned after incurring an expenditure of ₹19.44lakh. Subsequently, DSA identified (December 2017) alternate site at Kosigi instead of at Mantralayam. Administrative sanction was accorded (September 2017) by SAAP for execution of work at ₹2.00 crore.</p> <p>Due to commencement of work without receiving the consent from the land owner and change of location, the work was left incomplete and expenditure of ₹19.44 lakh had become wasteful.</p> 
2.	<p>Construction of Green Field Stadium at Kanigiri, Prakasam district <i>(Administrative sanction (January 2013)-Estimated cost ₹2.10 crore)</i></p> <p>The work was taken up (December 2013) at a cost of ₹1.85 crore after obtaining advance possession (December 2013) of land measuring 5.00 acres²⁰⁴ from Tahasildar, Kanigiri Mandal pending alienation. In compliance to the High Court directions (private party claimed ownership of land), SAAP directed (July 2017) the executing agency²⁰⁵ to terminate the contract after incurring ₹65.38 lakh.</p> <p>Subsequently, SAAP accorded (September 2017) administrative sanction for ₹2.00 crore and the Tahasildar gave (December 2017) advance possession of site admeasuring 5.98 acres²⁰⁶ to DSA. The work was entrusted to Andhra Pradesh Educational & Welfare Infrastructure Development Corporation for execution. However, there was no progress in execution of work as of March 2019.</p> <p>Due to execution of work without obtaining the alienation, the work was left incomplete and expenditure incurred of ₹65.38 lakh had become wasteful.</p> <p>Government replied (November 2020) that the work was under progress and 35 per cent of the work was completed.</p> 
3.	<p>Construction of Green Field Stadium at Kommadi (Bheemili), Visakhapatnam district. <i>(Administrative sanction (January 2013)-Estimated cost ₹2.10 crore)</i></p> <p>The work taken up (July 2013) at a cost of ₹1.64 crore was completed and handed over (January 2018) to DSA. However, the stadium was constructed without ensuring the availability of land for forming the approach road.</p> 

²⁰³ entrusted to a contractor with a stipulation to complete the work within nine months

²⁰⁴ Sy.No.184 of Machavaram(V) of Kanigiri (M)

²⁰⁵ Andhra Pradesh State Housing Corporation

²⁰⁶ Sy. No.89/2,3,4 at China Irlapadu (V) of Kanagiri (M)

Sl. No.	Description of work
	<p>Private parties obtained (November 2017) stay orders from Hon'ble High Court claiming ownership on the proposed road site. Due to non-utilisation of stadium, the expenditure of ₹ 1.64 crore incurred on construction of stadium remained unfruitful.</p> <p>Land was not alienated in favour of DSA as of June 2019. Construction of regional academy was also not taken up in the said site.</p> <p>Government replied (November 2020) that Revenue authorities have filed counter in the Hon'ble Court with a request to vacate stay orders and orders of Court is awaited. It was also replied that the Indoor Stadium and pavilion blocks are under usage by DSA.</p> <p>However, the details/documentary evidence for utilisation of indoor stadium and pavilion block was not produced to audit.</p> 
4.	<p>Construction of Green Field Stadium at Penukonda, Ananthapuramu district (Administrative sanction(April 2013)-Estimated cost ₹2.10 crore)</p> <p>The work taken up (November 2013) at a cost of ₹1.74 crore remained incomplete despite incurring ₹1.11 crore²⁰⁷ as of July 2019.</p> <p>Government replied (November 2020) that construction of stadium was completed and inaugurated in September 2019. However, no supporting documents were furnished.</p>
5.	<p>Construction of Green Field Stadium at Rajampet, YSR Kadapa district (Administrative sanction (April 2013)-Estimated cost ₹2.10 crore)</p> <p>The work taken up (November 2013) at a cost of ₹1.81crore was completed in October 2016 duly incurring ₹1.84crore²⁰⁸. However, the stadium was handed over to DSA belatedly in December 2018. In the meantime, due to improper-maintenance and non-provisioning of sufficient security the stadium was damaged²⁰⁹. Thus, the stadium could not be put to use since October 2016.</p> <p>Government replied that stadium was not taken over by the then DSA, Kadapa in time for want of posts for maintenance of Stadium by SAAP.</p>
6.	<p>Construction of Green Field Stadium at Kothapet in East Godavari district (Administrative sanction (June 2013)-Estimated cost of ₹2.10 crore)</p> <p>The executing agency has completed (March 2016) only pavilion building, bore well and septic tank duly incurring expenditure of ₹63.75 lakh. Despite handing over (June 2016) of the pavilion building to DSA, the same was not put to use due to non-construction of indoor stadium, playfields etc. Hence, the expenditure incurred on construction of pavilion building remained unfruitful.</p> <p>Government replied (November 2020) that due to uproar from the students of educational institutes along with public, the Indoor Stadium was not constructed as the land was kept as reserve for college students activity.</p> 
7.	<p>Construction of Indoor Stadium²¹⁰ at Pathrunivalasa village, Srikakulam mandal, Srikakulam district. (Administrative sanction (November 2017)-Estimated cost ₹6.00 crore)</p> <p>The work taken up (June 2018)²¹¹ at a cost of ₹4.44 crore, remained incomplete as of March 2019 after incurring an expenditure ₹90.54 lakh. Joint physical verification revealed that the work was stopped mid-way. Reasons for stopping of work were not on record. Further, there</p>

²⁰⁷ 6th and part bill paid as of September 2016

²⁰⁸ payment was made in May 2017

²⁰⁹ for rectification of damages, an estimate for ₹12.00 lakh was prepared, pending with SAAP for sanction


²¹⁰ 60x40 mts pavilion building and 400 mts standard athletic track

²¹¹ with a stipulation to complete the work within nine months

Sl. No.	Description of work
	<p>was no proper approach road²¹² to reach the stadium. The said land²¹³ was also located far away to the village and surrounded by Agricultural fields.</p> <p>Government replied (November 2020) that work was resumed and expected to be completed by December 2020.</p>
8.	Establishment of Yachting Centre at Visakhapatnam
	<p>In December 2013, SAAP released ₹32.90 lakh to establish Water Sports Academy (WSA) at Rushikonda beach, Visakhapatnam. WSA was not established due to non-availability of boats and infrastructure. Alternately, DSA proposed (February 2017) to establish a Yachting Centre at a cost of ₹32.00 lakh. Out of which, an amount of ₹20.30 lakh²¹⁴ was incurred (October 2017). However, Yachting Centre was not established as of June 2019 for want of professional training and equipment²¹⁵ which were held up (Since 2009) with SAAP Water Sports Centre (WSC), Secunderabad. DSA, Visakhapatnam had not taken steps to get back the boats from WSC for the last 10 years. This resulted in unfruitful expenditure of ₹20.30 lakh.</p> <p>The department replied that it is awaiting for sufficient budget from Government to start the Yachting activities.</p>

Appendix- 2.5

(Reference to paragraph 2.1.5.4 (a), page 22)
**Statement showing sports Infra Projects sanctioned by
Government of India under different schemes**

Sl. No.	Description of the project	Audit Findings
Urban Sports Infrastructure Scheme		
1.	<p>Multi-purpose Indoor Hall at Vidyadarapuram, Vijayawada <i>The project was sanctioned (March 2016) at an estimated cost of ₹6.00 crore. The Municipal Corporation Vijayawada transferred (August 2013) the vacant land</i></p>  <p><i>measuring 7.91 acres²¹⁶ and gave NOC to the Chairman, DSA, Krishna district. First instalment of ₹1.20 crore was released in March 2016. The sanctioned programme was to be commenced from the date of receipt of funds and the grants-in-aid released have to be utilised before March 2017.</i></p>	<p>(i) The project was not commenced as of June 2019, despite incurring ₹1.03 crore²¹⁷ towards foundation stone. Due to delay in commencement of project, GoI had cancelled (July 2019) the work and instructed to surrender the amount together with interest. Hence, the expenditure of ₹1.03 crore incurred on foundation stone function had become wasteful.</p> <p>(ii) Due to non-utilisation of funds before March 2017, the SAAP had foregone GoI grant of ₹6.00 crore and has to return ₹1.20 crore together with penal interest of ₹0.36 crore²¹⁸. However, the amount was not returned to GoI as of September 2019.</p> <p>(iii) Joint physical verification of site also revealed that the said land was encroached by private parties and construction machinery/material was dumped in the site. The SAAP/DSA had not taken action to remove the encroachments.</p> <p>Government replied (November 2020) that GoI had been addressed (July 2020) to re-sanction the project and orders in this regard are awaited.</p>

²¹² only a cart track/rubbish road existed to reach stadium from the main road

²¹³ to an extent of 33.23 acres, which was received through Land Ceiling Act

²¹⁴ towards construction of PEB shed-2, bore well & septic tank, fencing wire with gate, roofing sheets for store room & toilets, etc.

²¹⁵ 12 Nos. of Hobbie 16 boats procured during National Games 2002

²¹⁶ at Survey No.s 21,22/2,22/3,22/4, 27/1,28/1 and 28/3 of Vidhyadharapuram

²¹⁷ ₹4.25 lakh from GoI grant and ₹99.00 lakh from SAAP funds

²¹⁸ three years interest @10 per cent per annum on ₹1.20 crore

Sl. No.	Description of the project	Audit Findings
Khelo-India Scheme		
2.	<p>Multipurpose Indoor hall at Stadia Complex, Machilipatnam, Krishna district.</p> <p><i>GoI sanctioned (September 2017) the project at an estimated cost of ₹8.00 crore. First instalment of ₹2.50 crore²¹⁹ was sanctioned but not released to SAAP. Detailed Project Report (DPR) was prepared (through a consultant) by SAAP duly incurring ₹19.43 lakh for the project along with the work construction of Swimming Pool at Stadia Complex.</i></p>	<p>The project was cancelled (March 2018) by GoI, as SAAP had not commenced the work since September 2017.</p> <p>The expenditure of ₹19.43 lakh incurred towards preparation of DPR out of SAAP funds, remained unfruitful due to cancellation of project. SAAP had not provided any budget from its funds to commence the project as of September 2019.</p> <p>Government replied (November 2020) that GoI had been addressed (July 2020) to re-sanction the project and orders in this regard are awaited.</p>
3.	<p>Construction of Swimming Pool at Stadia Complex, Machilipatnam, Krishna district</p> <p><i>The project was sanctioned (September 2017) at an estimated cost of ₹5.00 crore. First instalment of ₹2.50 crore²²⁰ was sanctioned but not released to SAAP.</i></p>	<p>GoI cancelled the project, as the work was not commenced since September 2017.</p> <p>Government replied (November 2020) that GoI had been addressed (July 2020) to re-sanction the project and orders in this regard are awaited.</p> <p>Thus, SAAP had foregone GoI grant of ₹13.00 crore for the above two projects.</p>
4.	<p>Construction of multi-purpose indoor hall at Sir Vizzy Stadium, Vizianagaram</p> <p><i>The project was sanctioned (February 2017) at an estimated cost of ₹7.50 crore²²¹. The project cost includes 50 per cent GoI share of ₹3.00 crore and the remaining ₹3.00 crore to be met out of Member of Parliament Local Area Development funds by Municipal Corporation, Vizianagaram and Visakhapatnam Urban Development Authority. GoI released first instalment of ₹1.00 crore in March 2017.</i></p>	<p>The work was entrusted (October 2017) to Central Public Works Department (CPWD) as a deposit work after a delay of eight months. Out of ₹2.15 crore deposited with the CPWD, an amount of ₹41.15 lakh was incurred as of November 2018. Reasons for delay in completion of work were not on record. Monitoring committee was also not constituted as per GoI instructions.</p> <p>Government replied (November 2020) that 65 per cent of the work was completed and the balance work is targeted to be completed by January 2021.</p>
5.	<p>Multi-purpose Indoor Sports complex at Mogallapalem, SPSR Nellore district</p> <p><i>The project was sanctioned (March 2017) at an estimated cost of ₹8.00 crore. First instalment of ₹2.50 crore was released in March 2017.</i></p>	<p>The work was entrusted (October 2017) to CPWD as a deposit work after a delay of eight months. Out of ₹3.40 crore deposited with the CPWD, an amount of ₹31.29 lakh was incurred as of November 2018. Reasons for delay in completion of work were not on record. Further, specific reasons for slow progress of work were also not furnished.</p> <p>Government replied (November 2020) that 45 per cent of the work was completed and the balance work is targeted to be completed by January 2021.</p>
6.	<p>Laying of Synthetic Athlete Tract at Kommadi Mini Sports Complex, Visakhapatnam</p> <p><i>The project was sanctioned (March 2017) at an estimated cost of ₹7.00 crore. First instalment of ₹1.50 crore was released in March 2017.</i></p>	<p>SAAP did not commence the project since March 2017.</p> <p>Government replied (November 2020) that due to site dispute the work could not be taken up.</p> <p>Thus, the amount of ₹1.50 crore released for the purpose was locked up without utilisation.</p>

²¹⁹ General component : ₹1.91 crore, SC component : ₹0.41 crore and ST component : ₹0.18 crore

²²⁰ General component : ₹1.91 crore, SC component : ₹0.41 crore and ST component : ₹0.18 crore

²²¹ with a restriction to sanction up to ₹ six crore

Sl. No.	Description of the project	Audit Findings
7.	Laying of Astro Turf Hockey Field at District Sports Authority Ground, Kakinada <i>The project was sanctioned (July 2017) at an estimated cost of ₹5.50 crore. First instalment was released for ₹2.50 crore²²² in July 2017.</i>	An amount of ₹2.30 crore was released (November 2017) to CPWD as a deposit work. However, expenditure of ₹8.63 lakh was only incurred as of November 2018. Government replied (November 2020) that 98 per cent of the work was completed and awaiting for FIFA certification. However, the relevant documents were not furnished to audit.
Rajiv Gandhi Khel Abhiyan		
8.	Indoor Sports Halls at Bhimadole, West Godavari district and at Udayagiri, SPSR Nellore district. <i>GoI released (March 2016) an amount of ₹80.00 lakh²²³. GoI directed SAAP to get the execution of the work carried out by the empanelled agency for the concerned districts²²⁴.</i>	As the works were not taken up by the concerned agencies, GoI issued (June 2017) notice to commence the work within one month and in case of non-response, the tripartite agreement would be deemed to be terminated. However, upon termination (June 2017) of agreement, SAAP neither pursued the issue with the GoI for entrustment of works to other agencies nor utilised the funds of ₹80.00 lakh as of September 2019. Government replied (November 2020) that neither the works under 50 per cent share of GoI were started nor permission of GoI to execute the works by other State Government agencies was received. Further, it was replied that KVKs at a cost of ₹ two crore each were sanctioned in place of the proposed works with the available 50 per cent share of GoI.

Appendix-2.6

(Reference to paragraph 2.1.5.4 (b) (ii), page 23)
Statement showing the unutilised balance of SAAP

Sl. No.	Name of the Organisation	Amount (₹in crore)
1.	Sports Authority of Andhra Pradesh	6.55
2.	District Sports Authority, Krishna	3.63
3.	District Sports Authority, West Godavari	0.65
4.	District Sports Authority, East Godavari	0.99
5.	District Sports Authority, Visakhapatnam	0.00
6.	District Sports Authority, Vizianagaram	0.54
7.	District Sports Authority, Srikakulam	4.16
8.	District Sports Authority, Ananthapuramu	2.41
9.	District Sports Authority, YSR Kadapa	1.65
10.	District Sports Authority, Kurnool	0.76
11.	District Sports Authority, Chittoor	1.52
12.	District Sports Authority, SPSR Nellore	0.0008
13.	District Sports Authority, Prakasam	0.56
14.	District Sports Authority, Guntur	1.14
Total		24.56

²²² General component: ₹1.91 crore, SC component : ₹0.41 crore and ST component : ₹0.18 crore

²²³ ₹40.00 lakh each

²²⁴ EPIL for SPSR Nellore district and Bridge & Roof Company (India) for West Godavari district in terms of tripartite agreement signed between GoI, GoAP and the CPSUs

Appendix -2.7

(Reference to paragraph 2.1.5.4 (b)(iii), page 23)

Statement showing the amounts diverted by District Sports Authorities

(₹ in lakh)

Sl. No.	Name of the district	Purpose of diverting the funds	Balance available (As of March 2019)
1.	West Godavari	Construction of compound wall to Indoor stadium, stage, basketball court, skating court, levelling of play field, etc. (The stadium belongs to Municipal Corporation)	87.75
2.	Visakhapatnam	Towards National Inter District Junior Athletics Meet (NIDJAM), which is an event organised by GoAP in November 2017.	37.74
3.	Vizianagaram	For repair and other civil works of indoor stadium (₹5.00 lakh), for maintenance of STEP building (₹2.20 lakh) and for construction of temporary building at Tatipudi reservoir water sports centre (₹3.00 lakh).	10.20
4.	Srikakulam	District Education Officer, CEO, SETSRI and for salaries of outsourcing staff.	23.53
5.	SPSR Nellore	Conducting of residential and non-residential summer coaching camps, DSA office maintenance expenditure, monthly remuneration to contract/outsourcing employees, etc.	45.08
6.	Prakasam	Preparation of multipurpose tennis, basketball & badminton track in Collector Bungalow, 5K run expenditure towards T-shirts & balloons.	22.86
7.	Guntur	DSA office maintenance expenditure, monthly remuneration to contract/outsourcing employees.	50.00
Total			277.16


Appendix -2.8

(Reference to paragraph 2.1.5.4 (b) (iv), page 24)

Statement showing drawal of self-cheques at DSA Guntur

Sl. No.	Month	Cheque No.	Amount (₹ in lakh)
1.	November 2014	931960	22.14
2.	December 2014	931958 & 931961	8.15
3.	October 2015	931963	4.56
4.	December 2015	931965	10.18
5.	February 2016	931968	5.85
6.	November 2016	931969	5.00
7.	May 2017	931971	19.75
Total			75.63

Appendix -2.9
(Reference to paragraph 2.1.5.5 page 24)
Statement showing details of utilisation of infrastructure

Sl. No.	Audit Findings
1.	<p>The Stadium at Gudivada, Krishna district constructed (1999) at a cost of ₹30.00lakh²²⁵ was not taken into possession by SAAP and continued to be functioning under private management for the last 20 years. The reasons for the same were not on record. The SAAP had not put efforts to take over the ownership/possession of stadium along with existing 140 shops. The revenue generated of ₹11.39 crore (Rent from shops: ₹2.35 crore and other receipts: ₹9.04 crore²²⁶) during 2011-17 from stadium was accounted for by private management. Thereby SAAP had forgone revenue of ₹11.39 crore.</p>
2.	<p>Government transferred (March 1998) an extent of 17.95 acres of land²²⁷ to DSA, Guntur for construction of stadium at Narsaraopet. As of August 2019, Government funds of ₹3.28crore²²⁸ were spent for creation of infrastructure on the said land. However, the infrastructure developed was not taken into possession (since September 2000) and continued to be under the possession of private parties²²⁹ up to March 2015. The DSA had not maintained any record relating to maintenance of stadium.</p> <p>The District Collector/Chairman, DSA had nominated (March 2015) a committee²³⁰ for effective monitoring and administrative functions of the stadium. Some non-sports members were also nominated in this committee. The eligibility criteria followed for appointing the committee was also not mentioned. Since then, one of the non-sports committee members had realised the revenue of ₹28.44 lakh (₹6.64 lakh and ₹21.80 lakh) which was not remitted into designated stadium bank account (Account No.62084615642, Narsaraopet branch) as of August 2019. The DSA had not initiated any action on the persons responsible for non-credit of revenue. Further, the details of compensation of ₹1.15 crore²³¹ paid to land owners for acquisition of said land were not on records. DSA replied (September 2019) that the amount of ₹1.15 crore was transferred to RDO, Narsaraopet and the details are awaited. However, the reply is silent regarding irregular utilization of ₹28.44 lakh.</p> 
3.	<p>The District Collector had allotted (September 1998) the forest land measuring 10.00 acres to DSA, Nellore for development of assets and conduct of sports activities. SAAP had created a Mini-stadium and other infrastructure for Cricket. This stadium was given on lease to Venkatagiri Samsthanam Cricket Club in December 2008 at free of cost for a period of five years.</p> <p>The DSA had renewed the previous allotment (January 2014) of Stadium to Venkatagiri Samsthanam Cricket Club for a period of another five years on lease basis at nominal rate of ₹50,000 per annum. The lease was further extended (October 2018) for a period of five years²³² without revision of lease rent. The DSA had not entered into any lease agreement with the Club for the entire lease period. Stadium was allotted to club at a rate of ₹50,000 per annum.</p>

²²⁵ ₹10.00 lakh from Gol funds and ₹20.00 lakh from SAAP funds

²²⁶ 2011-12 : ₹0.62crore, 2012-13 : ₹3.23crore, 2013-14 : ₹0.64 crore, 2015-16 : ₹3.28crore, 2016-17 : ₹1.26 crore

²²⁷ located in Survey Nos.70/1B and 87/B2A5 in Narsaraopet town

²²⁸ for construction of pavilion building and compound wall (September 2000)- ₹0.54 crore; Construction of Indoor Stadium(March 2002) : ₹0.40crore; Improvements to stadium (March 2016) : ₹1.08 crore and construction of swimming pool (as of September 2018) : ₹1.26 crore

²²⁹ the details of private persons are not made available in the records

²³⁰ headed by Revenue Divisional Officer (RDO) as Chairman, Deputy Sports Development Officer the member secretary of the committee

²³¹ sanctioned by GoAP in May 2014

²³² from 01.10.2018 to 30.09.2019 and from 01.10.2019 to 30.09.2023

Sl. No.	Audit Findings
	Further, efforts were not made (since 1998) for change of ownership/classification of forest land and subsequent alienation in favour of DSA. The lease value was decided arbitrarily, as there was no policy for the leasing of infrastructure by SAAP.
4.	The Stadium Development Committee constructed a Mini-stadium at Ponnur at a cost of ₹41.00 lakh up to roof level under various grants on the land measuring 2.40 acres ²³³ . As Mini-stadium was remained unfinished, Government had sanctioned (October 2012) an amount of ₹89.00 lakh for its completion. The work was completed (April 2016) at a cost of ₹60.87 lakh. Despite incurring ₹1.02 crore towards construction of Mini-stadium, DSA had not taken the possession since April 2016 and it continued to remain under the possession of private management. The DSA had not maintained any record relating to maintenance of stadium. Government replied (November 2020) that the matter would be sorted out through negotiations.
5.	DSA had received land to an extent of 62.47 acres ²³⁴ from Revenue Department for construction of “Sir Vizzy Sports Complex” at Vizianagaram. Out of 62.47 acres of land 19.01 acres was under the possession of private parties since 1993 and was utilised for conducting cricket tournaments. The DSA had not taken any steps to take possession of land from private parties for utilisation of land/ generation of revenue and to avoid encroachment. DSA replied (June 2019) that steps would be taken to get possession of land by issuing notices to the concerned and matter would be brought to the notice of District Collector.
6.	<p>Guntur Municipality had transferred (July 1992) the ownership of existing Brahmananda Reddy (BR) Stadium constructed in 25.36 acres of land to DSA Guntur for developmental activities. Administrative sanction was accorded (December 2012) by GoAP for improvement and modernisation of facilities at BR stadium at an estimated cost of ₹8.28 crore²³⁵. The work was commenced (May 2014) at a cost of ₹7.04 crore and as of September 2018, ₹5.67 crore was incurred. In spite of completion of work, the building was not handed over to DSA by Andhra Pradesh Housing Corporation (Executing Agency) as of August 2019.</p> <p>Though the Vice Chairman & Managing Director instructed (October 2017) to shift some technical sections from Indira Gandhi Municipal Corporation Stadium, Vijayawada to BR stadium, action was not taken to shift the office and the building was lying idle. This resulted in unfruitful expenditure of ₹5.67 crore. SAAP replied (October 2019) that the building constructed for administrative purpose at BR stadium was proposed for establishment of State Sports Academy for boys in the disciplines of Athletics and Gymnastics.</p> <p>Joint physical verification of site revealed that an extent of 6.39 acres of land on the southern side of the stadium was under encroachment by various private parties. The pavilion building, galleries were in dilapidated condition and ground was completely damaged. No efforts were made to repair/re-construct these buildings.</p> <p>DSA, Guntur replied (September 2019) that the observations would be brought to the notice of SAAP for taking further action.</p>

²³³ land located at Nidubrolu, Zilla Parishad High school in the limits of Ponnur Municipality was transferred by Zilla Parishad, Guntur to DSA

²³⁴ 19.01 acres vide G.O.Rt.No.1008 in July 1993 and 43.46 acres vide G.O.Ms.No.528, dt.01.08.2000

²³⁵ technically sanctioned for ₹8.28 crore in November 2013

Appendix -2.10
(Reference to paragraph 2.1.5.5(c), page 27)
Statement showing details of sports kits kept idle

Sl. No.	Name of the district	Number of			Worth of kits (₹ in lakh)	Remarks
		Sports kits provided by SAAP	Sports kits distributed	Kits kept Idle		
1.	Ananthapuramu	288	28 (8 schools +20 youth clubs)	260	34.47	--
2.	Kurnool	290	144 (10 schools + 134 youth clubs)	146	19.36	Distributed to 134 unqualified youth clubs
3.	Kadapa	208	85 (4x2 schools + 77 youth clubs)	123	16.30	--
4.	Nellore	212	58 (6 schools + 52 youth clubs)	154	20.42	--
5.	Guntur	350	298	52	6.89	--
Total		1,348	613	735	97.44	

Appendix -2.11
(Reference to paragraph 2.1.6.3 (a) (i), page 33)
Statement showing details of excess amount paid by SAAP

Year	Name of the player (Mr./Ms.)	Discipline	Achievement	As per Sports Policy	Amount awarded/ given	Excess amount paid
2016-17	P.V.Sindhu	Badminton	Silver medal in Rio Olympics, 2016, Brazil	16.00	300.00	284.00
2018-19	K.Sudheer Kumar	Body building	Silver medal in Indian Federation of Body Builders Competition	0.50	10.00	9.50
	Saketh Myneni	Tennis	Gold medal in David's Cup, 2016 in mixed doubles	3.00	75.00	52.00
			Silver medal in Men's Double at Incheon Asian Games, 2014	20.00		
	Kidambi Srikanth	Badminton	Winner at Indonesian Open Super Series, 2017	20.00	170.00	150.00
Total						495.50

(₹in lakh)

Appendix -2.12

(Reference to paragraph 2.1.6.3.(a) (ii) page 33)

Statement showing details of amount paid by SAAP to ineligible payers

(₹in lakh)

Year	Name of the player (Mr./Ms.)	Discipline	Achievement	As per Sports Policy	Amount awarded/given
2016-17	P. Neelima Chowdary	Mountaineer	Expedition of Mount Everest	0.00	15.00
	E. Rajani	Hockey	Participated in Rio Olympic 2016, Brazil	0.00	25.00
	Kidambi Srikanth	Badminton	-do-	0.00	25.00
2017-18	M.R. Lalith Babu	Chess	Performance at chess Olympiad at Tromso, Norway, 2014	0.00	19.00
	Shamsheer khan	Olympian in swimming	Financial assistance for 1 st Olympian in Swimming from AP State in 1956, Melbourne	0.00	25.00
	Dr.G. Devi Sri Prasad	Limbo Skating	Expenditure incurred for Guinness Book of World Record in limbo skating	0.00	17.00
	PranjalaYadlapalli	Tennis	Professional advanced training in Tennis by Sri. K. Bhupathi, Veteran Tennis Player	0.00	10.00
	Saketh Myneni	Tennis	-do-	0.00	10.00
	G. Radhika	Mountaineer	Financial assistance to climb Mount Denali, Alaska, North America	0.00	8.50
			Financial Assistance to climb Mount Denali, Alaska, North America	0.00	31.00
Total					185.50

Appendix-2.13
(Reference to paragraph 2.5, page 40)
Statement showing EPF penalties and interest levied by the EPFO and payments made by the ULBs

Sl. No.	Name of the ULB	Period for which delayed remittances were made	Delayed days	Amount levied by the EPFO		Amount paid by the ULB		Total amount paid	Committed liability
				Interest	Penal damages	Interest	Penal damages		
1	Kalyandurgam Municipality	February 2012 to September 2015	8 to 773	1,64,321	2,84,276	1,64,321	2,84,276	4,48,597	0
		October 2015 to March 2017	286 to 622	3,76,501	7,84,372	3,76,501	0	3,76,501	7,84,372
2	Machilipatnam Municipality	April 2017 to March 2018	84 to 1,849	6,60,791	12,57,309	0	0	0	19,18,100
		April 2009 to November 2013	NA	20,46,670	41,58,556	20,46,670	41,58,556	62,05,226	0
		December 2013 to September 2015	105 to 1,790	13,86,635	26,09,357	13,86,635	26,09,357	39,95,992	0
3	Mydurur Municipality	October 2015 to August 2018	2 to 905	5,89,681	6,14,171	0	0	0	12,03,852
		October 2015 to March 2017	NA	50,505	1,05,218	50,505	1,05,218	1,55,723	0
4	Palasakasibugga Municipality	June 2008 to May 2012	116 to 963	9,21,061	18,78,851	0	0	0	27,99,912
5	Pulivendula Municipality	November 2013 to August 2015	9 to 69	49,267	23,712	0	0	0	72,979
6	Vijayawada Municipal Corporation	April 2010 to November 2013	16 to 1,294	92,22,766	1,73,45,622	92,22,766	1,73,45,622	2,65,68,388	0
		December 2013 to August 2015	78 to 1,027	1,96,02,420	3,78,10,750	1,96,02,420	0	1,96,02,420	3,78,10,750
7	Greater Visakhapatnam Municipal Corporation	January 2009 to September 2017	32 to 853 days	2,25,88,719	3,72,35,236	1,84,30,070	53,52,514	2,37,82,584	3,60,41,371
		Total		5,7659,337	10,41,07,430	5,12,79,888	2,98,55,543	8,11,35,431	8,06,31,336

Appendix-3.1
(Reference to Paragraph 3.1, page 52)
Statement showing the PSUs, which were considered for financial analysis in this Report

SI No.	Name of the PSU	Date of Incorporation	Period of Accounts
Working Power Sector PSUs			
1	Andhra Pradesh Power Development Company Limited	01-03-2006	2018-19
2	New & Renewable Energy Development Corporation of Andhra Pradesh Limited	21-10-1969	2017-18
3	Andhra Pradesh Power Generation Corporation Limited	29-12-1998	2018-19
4	Transmission Corporation of Andhra Pradesh Limited	29-12-1998	2018-19
5	Eastern Power Distribution Corporation of Andhra Pradesh Limited	30-03-2000	2018-19
6	Southern Power Distribution Corporation of Andhra Pradesh Limited	30-03-2000	2018-19
7	Andhra Pradesh State Energy Efficiency Development Corporation Limited	30-08-2012	2018-19
8	Andhra Pradesh Tribal Power Company Limited	05-07-2002	2016-17
Working Non-Power Sector PSUs			
9	Andhra Pradesh State Civil Supplies Corporation Limited	31-12-1974	2018-19
10	Overseas Manpower Company Andhra Pradesh Limited	10-01-2006	2018-19
11	Andhra Pradesh Trade Promotion Corporation Limited	05-06-1970	2016-17
12	Amaravati Development Corporation Limited	21-05-2015	2018-19
13	Andhra Pradesh State Agro Industries Development Corporation Limited	05-03-1968	2018-19
14	Andhra Pradesh State Beverages Corporation Limited	12-08-2015	2017-18
15	Andhra Pradesh State Minorities Finance Corporation Limited	19-01-1985	2017-18
16	Andhra Pradesh Brahmin Welfare Corporation	05-12-2014	2017-18
17	Andhra Pradesh Centre for Financial System and Services	08-11-2016	2018-19
18	Andhra Pradesh State Film, Television and Theatre Development Corporation Limited	10-10-1975	2017-18
19	Andhra Pradesh State Irrigation Development Corporation Limited	07-09-1974	2018-19
20	Andhra Pradesh State Skill Development Corporation	07-10-2014	2018-19
21	Greater Visakhapatnam Smart City Corporation Limited	11-03-2016	2018-19
22	Swachha Andhra Corporation	01-05-2015	2017-18
23	Amaravati Metro Rail Corporation Limited	29-10-2015	2018-19
24	Andhra Pradesh State Seeds Development Corporation Limited	30-03-1976	2018-19
25	Andhra Pradesh Township and Infrastructure Development Corporation Limited	04-08-2016	2018-19

SI No.	Name of the PSU	Date of Incorporation	Period of Accounts
26	Andhra Pradesh Greening and Beautification Corporation	13-04-2015	2018-19
27	Andhra Pradesh Mahila Sadhikara Samstha	30-05-2015	2017-18
28	Andhra Pradesh Gas Distribution Corporation Limited	10-01-2011	2018-19
29	Andhra Pradesh Heavy Machinery and Engineering Limited	01-09-1976	2018-19
30	Andhra Pradesh Medtech Zone Limited	30-04-2016	2017-18
31	Andhra Pradesh Power Finance Corporation Limited	07-12-2000	2018-19
32	Andhra Pradesh State Financial Corporation	01-11-1956	2018-19
33	Godavari Gas Private Limited	27-09-2016	2018-19
34	Andhra Pradesh Gas Infrastructure Corporation Private Limited	02-09-2009	2018-19
35	Andhra Pradesh State Road Transport Corporation	11-01-1958	2018-19
36	AP Towers Limited	13-06-2016	2017-18
37	Andhra Pradesh Airports Development Corporation Limited	03-08-2015	2017-18
38	Visakhapatnam Urban Transport Company Limited	19-01-2012	2016-17
39	Andhra Pradesh Industrial Infrastructure Corporation Limited	26-09-1973	2017-18
40	Andhra Pradesh State Fibernet Limited	12-10-2015	2016-17
41	Krishnapatnam International Leather Complex Private Limited	19-08-2008	2017-18
42	Ongole Iron Ore Mining Company Private Limited	11-05-2009	2016-17
43	Vizag Apparel Park For Export	31-03-2004	2017-18
44	Infrastructure Corporation of Andhra Pradesh Limited	31-05-2005	2018-19
45	Andhra Pradesh Centre for Advanced Research on Livestock Limited	11-11-2008	2017-18
46	Andhra Pradesh Technology Services Limited	17-01-1985	2016-17
47	Andhra Pradesh State Police Housing Corporation Limited	29-05-1971	2017-18
48	ABC NEXT (INDIA) Private Limited	03-03-2017	2017-18 (from 3 rd March 2017 to 31 st March 2018)
49	AIC-AMTZ Medti Valley Incubation Council	29-06-2018	2018-19
50	Bio Valley Incubation Council	29-06-2018	2018-19

Appendix-3.2

(Reference to Paragraph 3.2 and 5.2 ; page 52 and 75)
Statement showing Equity and Long-term loans of PSUs outstanding as on 31 March 2019

(₹ in crore)

SI No.	Name of the Company / Corporation	Date of Incorporation	Name of the Department	Equity at the close of year 2018-19				Long term loans outstanding at close of the year 2018-19			
				GoAP	GoI	Others	Total	GoAP	GoI	Others	Total
1	2	3	4	5(a)	5(b)	5(c)	5(d)	6(a)	6(b)	6(c)	6(d)
Power Sector Working PSUs											
A.											
1	Andhra Pradesh Power Development Company Limited	01-03-2006	Energy, Infrastructure & Investment	100.00	0.00	1,994.62	2,094.62	842.22	0.00	15,901.52	16,743.74
2	New and Renewable Energy Development Corporation of Andhra Pradesh Limited	22-06-1994	Energy, Infrastructure & Investment	0.19	0.00	0.03	0.22	0.00	0.00	0.00	0.00
3	Andhra Pradesh Power Generation Corporation Limited	29-12-1998	Energy, Infrastructure & Investment	2,106.80	0.00	0.00	2,106.80	0.00	0.00	14,162.60	14,162.60
4	Transmission Corporation of Andhra Pradesh Limited	29-12-1998	Energy, Infrastructure & Investment	454.44	0.00	0.00	454.44	387.11	0.00	4,955.88	5,342.99
5	Eastern Power Distribution Corporation of Andhra Pradesh Limited	30-03-2000	Energy, Infrastructure & Investment	121.23	0.00	0.00	121.23	0.00	0.00	2,381.86	2,381.86
6	Southern Power Distribution Corporation of Andhra Pradesh Limited	30-03-2000	Energy, Infrastructure & Investment	358.72	0.00	0.00	358.72	0.00	0.00	9,402.68	9,402.68
7	Andhra Pradesh State Energy Efficiency Development Corporation Limited	30-08-2012	Energy, Infrastructure & Investment	0.02	0.00	0.80	0.82	0.00	0.00	0.00	0.00
8	Andhra Pradesh Tribal Power Company Limited	05-07-2002	Energy, Infrastructure & Investment	0.16	0.00	0.09	0.25	0.00	0.00	4.63	4.63
Sub-Total (A)				3,141.56	0.00	1,995.54	5,137.10	1,229.33	0.00	46,809.17	48,038.50
Non-Power Sector Working PSUs											
B.											
9	Andhra Pradesh State Civil Supplies Corporation Limited	31-12-1974	Consumer Affairs, Food and Civil Supplies	1.75	0.00	0.00	1.75	19.42	0.00	23.42	42.84
10	Overseas Manpower Company Andhra Pradesh Limited	10-01-2006	Labour and Employment	0.05	0.00	0.00	0.05	0.00	0.00	0.17	0.17

SI No.	Name of the Company / Corporation	Date of Incorporation	Name of the Department	Equity at the close of year 2018-19				Long term loans outstanding at close of the year 2018-19			
				GoAP	GoI	Others	Total	GoAP	GoI	Others	Total
11	Andhra Pradesh Trade Promotion Corporation Limited	05-06-1970	Industries and Commerce	0.85	0.00	0.01	0.86	0.00	0.00	0.00	0.00
12	Amaravati Development Corporation Limited	21-05-2015	Municipal Administration and Urban Development	100.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00
13	Andhra Pradesh State Agro Industries Development Corporation Limited	05-03-1968	Agriculture and Cooperation	10.97	1.57	0.00	12.54	31.96	0.00	0.00	31.96
14	Andhra Pradesh State Beverages Corporation Limited	12-08-2015	Revenue	0.05	0.00	0.00	0.05	0.00	0.00	0.00	0.00
15	Andhra Pradesh State Minorities Finance Corporation Limited	19-01-1985	Minorities Welfare	2.92	0.00	0.00	2.92	5.86	0.00	0.00	5.86
16	Andhra Pradesh Brahmmin Welfare Corporation Limited	05-12-2014	Social welfare	25.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00
17	Andhra Pradesh Centre for Financial System & Services	08-11-2016	Information Technology, Electronics & Communications	4.90	0.00	0.00	4.90	26.02	0.00	0.00	26.02
18	Andhra Pradesh State Film Television and Theatre Development Corporation Limited	10-10-1975	General Administration	6.22	0.00	0.00	6.22	0.00	0.00	0.10	0.10
19	Andhra Pradesh State Irrigation Development Corporation Limited	07-09-1974	Water Resources	77.49	0.55	0.00	78.04	28.04	0.00	0.00	28.04
20	Andhra Pradesh State Skill Development Corporation	07-10-2014	Labour and employment	4.90	0.00	3.46	8.36	0.00	0.00	0.00	0.00
21	Greater Visakhapatnam Smart City Corporation Limited	11-03-2016	Municipal Administration and Urban Development	100.00	0.00	100.00	200.00	0.00	0.00	63.00	63.00
22	Swachha Andhra Corporation	01-05-2015	Municipal Administration and Urban Development	0.25	0.00	0.00	0.25	0.00	0.00	0.00	0.00
23	Amaravati Metro Rail Corporation Limited	29-10-2015	Municipal Administration and Urban Development	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00
24	Andhra Pradesh State Seeds Development Corporation Limited	30-03-1976	Agriculture & Cooperation	1.01	0.00	1.75	2.76	133.62	0.00	0.00	133.62

SI No.	Name of the Company / Corporation	Date of Incorporation	Name of the Department	Equity at the close of year 2018-19			Long term loans outstanding at close of the year 2018-19					
				GoAP	GoI	Others	GoAP	GoI	Others	Total	Total	
25	Andhra Pradesh Township and Infrastructure Development Corporation Limited	04-08-2016	Municipal Administration and Urban Development	0.25	0.00	0.00	0.00	0.00	0.00	3,951.59	0.00	3,951.59
26	Andhra Pradesh Greening and Beautification Corporation	13-04-2015	Municipal Administration and Urban Development	0.25	0.00	0.00	0.00	0.00	0.00	8.11	0.00	8.11
27	Andhra Pradesh Mahila Sadhikara Samstha	30-05-2015	Woman, Child and Disable Welfare	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	Andhra Pradesh Gas Distribution Corporation Limited	10-01-2011	Energy, Infrastructure & Investment	0.00	0.00	65.00	0.00	0.00	0.00	5.42	0.00	5.42
29	Andhra Pradesh Heavy Machinery and Engineering Limited	01-09-1976	Energy, Infrastructure & Investment	0.15	0.00	17.12	0.00	0.00	0.00	0.00	0.00	0.00
30	Andhra Pradesh Medtech Zone Limited	30-04-2016	Medical & Health	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	Andhra Pradesh Power Finance Corporation Limited	07-12-2000	Energy, Infrastructure & Investment	16.91	0.00	0.00	0.00	0.00	0.00	2,325.70	0.00	2,325.70
32	Andhra Pradesh State Financial Corporation	01-11-1956	Industries & Commerce	176.86	0.00	29.15	0.00	0.00	0.00	1,300.49	0.00	1,300.49
33	Godavari Gas Private Limited	27-09-2016	Energy, Infrastructure & Investment	0.00	0.00	31.50	0.00	0.00	0.00	31.42	0.00	31.42
34	Andhra Pradesh Gas Infrastructure Corporation Private Limited	02-09-2009	Industries & Commerce	0.00	0.00	55.44	0.00	0.00	0.00	0.00	0.00	0.00
35	Andhra Pradesh State Road Transport Corporation	11-01-1958	Transport, Road & Buildings	79.53	35.62	0.00	2,105.51	0.00	0.00	2,042.87	0.00	4,148.38
36	AP Towers Limited	13-06-2016	Information Technology, Electronics & Communications	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	Andhra Pradesh Airports Development Corporation Limited	03-08-2015	Energy, Infrastructure & Investment	4.00	0.00	0.00	0.00	0.00	0.00	675.00	0.00	675.00
38	Visakhapatnam Urban Transport Company Limited	19-01-2012	Municipal Administration and Urban Development	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00
39	Andhra Pradesh Industrial Infrastructure Corporation Limited	26-09-1973	Industries & Commerce	9.52	0.00	0.00	0.00	0.00	0.00	2,144.54	0.00	2,144.54

SI No.	Name of the Company / Corporation	Date of Incorporation	Name of the Department	Equity at the close of year 2018-19			Long term loans outstanding at close of the year 2018-19					
				GoAP	GoI	Others	GoAP	GoI	Others	Total		
40	Andhra Pradesh State Fibernet Limited	12-10-2015	Information Technology, Electronics & Communications	7.00	0.00	0.00	0.00	0.00	189.84	0.00	0.00	189.84
41	Krishnapatnam International Leather Complex Private Limited	19-08-2008	Industries & Commerce	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00
42	Ongole Iron Ore Mining Company Limited	11-05-2009	Industries & Commerce	0.00	0.00	0.11	0.00	0.00	0.00	0.00	4.73	4.73
43	Vizag Apparel Park For Export	31-03-2004	Industries & Commerce	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	Infrastructure Corporation of Andhra Pradesh Limited	31-05-2005	Energy, Infrastructure & Investment	30.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	Andhra Pradesh Centre for Advanced Research on Livestock Limited	11-11-2008	Animal Husbandry and Fisheries	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	Andhra Pradesh Technology Services Limited	17-01-1985	Information Technology, Electronics & Communications	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	Andhra Pradesh State Police Housing Corporation Limited	29-05-1971	Home	1.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	ABC NEXT (INDIA) Private Limited	03-03-2017	Social welfare	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49	AIC-AMTZ Medi Valley Incubation Council	29-06-2018	Medical & Health	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
50	Bio Valley Incubation Council	29-06-2018	Medical & Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total (B)				677.14	37.74	303.70	1,018.58	2,350.43	0.00	12,766.40	15,116.83	
Total (A+B)				3,818.70	37.74	2,299.24	6,155.68	3,579.76	0.00	59,575.57	63,155.33	

Appendix-4.1

(Reference to Paragraph 4.5 and 5.5 ; page 61 and 77)
Statement showing the differences in Equity, Loans and Guarantee between the Finance Accounts of State Government and records of PSUs as on 31 March 2019
 (₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Period of Accounts	As per Finance Accounts			As per records of PSUs			Difference		
			Equity (4)	Loans (5)	Guarantees (6)	Equity (7)	Loans (8)	Guarantees (9)	Equity (10)	Loans (11)	Guarantees (12)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
A	Power Sector PSUs										
1	Andhra Pradesh Power Development Company Limited	2018-19	100.00	0.00	0.00	100.00	842.22	0.00	0.00	842.22	0.00
2	Eastern Power Distribution Company of Andhra Pradesh Limited	2018-19	0.00	0.00	0.00	121.23	0.00	0.00	121.23	0.00	0.00
3	Southern Power Distribution Company of Andhra Pradesh Limited	2018-19	0.00	0.00	0.00	358.72	0.00	51.90	358.72	0.00	51.90
4	Transmission Corporation of Andhra Pradesh Limited	2018-19	2,262.39	1,227.09	5.20	454.44	387.11	5.20	1,807.95	839.98	0.00
5	Andhra Pradesh Power Generation Corporation Limited	2018-19	2,106.80	626.91	1,659.08	2,106.80	0.00	1,622.00	0.00	626.91	37.08
6	New and Renewable Energy Development Corporation of Andhra Pradesh Limited	2017-18	0.59	0.00	0.00	0.19	0.00	0.00	0.40	0.00	0.00
	Total		4,469.78	1,854.00	1,664.28	3,141.38	1,229.33	1,679.10	1,328.40	624.67	14.82
B	Non-Power Sector PSUs										
1	Andhra Pradesh Centre for Finance Systems and Services	2018-19	4.90	36.00	0.00	4.90	26.02	0.00	0.00	9.98	0.00
2	Andhra Pradesh Civil Supplies Corporation Limited	2018-19	3.00	19.42	0.00	1.75	19.42	19,000.00	1.25	0.00	19,000.00
3	Andhra Pradesh Industrial Infrastructure Corporation Limited	2017-18	27.41	277.04	2,000.00	9.52	0.00	2,046.00	17.89	277.04	46.00
4	Andhra Pradesh Heavy Machinery and Engineering Limited	2018-19	0.00	1.00	0.00	0.15	0.00	0.00	0.15	1.00	0.00
5	Andhra Pradesh State Financial Corporation	2018-19	57.96	12.93	772.20	176.86	0.00	688.20	118.90	12.93	84.00
6	Andhra Pradesh State Irrigation Development Corporation Limited	2018-19	170.21	125.88	0.00	77.49	28.04	0.00	92.72	97.84	0.00

Sl. No.	Name of the Public Sector Undertaking	Period of Accounts	As per Finance Accounts			As per records of PSUs			Difference		
			Equity (4)	Loans (5)	Guarantees (6)	Equity (7)	Loans (8)	Guarantees (9)	Equity (10)	Loans (11)	Guarantees (12)
7	Andhra Pradesh State Minorities Finance Corporation Limited	2017-18	148.40	0.00	0.00	2.92	5.86	0	145.48	5.86	0.00
8	Andhra Pradesh State Police Housing Corporation Limited	2017-18	0.00	173.93	0.00	1.81	0.00	0.00	1.81	173.93	0.00
9	Andhra Pradesh State Road Transport Corporation	2018-19	143.27	2,200.80	1500.00	79.53	2,105.51	1,500.00	63.74	95.29	0.00
10	Andhra Pradesh State Seeds Development Corporation Limited	2018-19	0.92	194.92	0	1.01	133.62	0	0.09	61.30	0.00
11	Andhra Pradesh Airports development Corporation Limited	2017-18	4.00	20.90	550.00	4.00	0.00	0.00	0.00	20.90	550.00
12	Andhra Pradesh State Skill Development Corporation	2018-19	2.00	0.00	0.00	4.90	0.00	0.00	2.90	0.00	0.00
13	Andhra Pradesh Mahila Sadhikara Samstha	2017-18	0.00	0.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00
14	Andhra Pradesh State Fibernet Limited	2016-17	0.00	0.00	300.00	7.00	0.00	0.00	7.00	0.00	300.00
15	Andhra Pradesh State Film, Television and Theatre Development Corporation Limited	2017-18	6.45	44.36	0.00	6.22	0.00	0.00	0.23	44.36	0.00
16	Andhra Pradesh Power Finance Corporation Limited	2018-19	27.84	0.00	2325.70	16.91	0.00	2,325.70	10.93	0.00	0.00
17	Andhra Pradesh Township & Infrastructure Development Corporation Limited	2018-19	0.00	20.00	4,393.83	0.25	0.00	3,951.59	0.25	20.00	442.24
18	Infrastructure Corporation of Andhra Pradesh Limited	2018-19	30.37	0.00	0.00	30.12	0.00	0.00	0.25	0.00	0.00
Total			626.73	3,127.18	11,841.73	426.34	2,318.47	29,511.49	200.39	808.71	17,669.76

Appendix-4.2

(Reference to Paragraph 4.7, page 63)
Statement showing the financial position and working results of Power Sector PSUs as on 31 March 2019

(₹ in crore)

Sl. No.	Activity & Name of the Power Sector Undertaking	Period of accounts	Net profit/ loss before interest & tax	Net profit/ loss after interest & tax	Turnover	Paid up capital	Free Reserve	Capital Employed	Accumulated Surplus/ Accumulated loss	Net Worth
1	2	3	4	5	6	7	8	9	10	11
A	Generation									
1	Andhra Pradesh Power Development Company Limited	2018-19	529.34	(-) 840.82	2,674.45	2,094.62	0.00	17,273.25	(-) 1,565.11	529.51
2	New & Renewable Energy Development Corporation of Andhra Pradesh Limited	2017-18	0.80	0.07	36.67	0.22	79.84	80.06	0.00	80.06
3	Andhra Pradesh Power Generation Corporation Limited	2018-19	1,394.21	(-) 135.25	9,735.39	2,106.80	325.92	18,837.16	2,241.84	4,674.56
	Sub-Total (A)		1,924.35	(-) 976.00	12,446.51	4,201.64	405.76	36,190.47	676.73	5,284.13
B	Transmission									
4	Transmission Corporation of Andhra Pradesh Limited	2018-19	441.28	69.61	1,576.75	454.44	0.00	7,225.81	1,428.38	1,882.82
	Sub-Total (B)		441.28	69.61	1,576.75	454.44	0.00	7,225.81	1,428.38	1,882.82
C	Distribution									
5	Southern Power Distribution Company of Andhra Pradesh Limited	2018-19	(-) 7,035.15	(-) 7,680.87	17,278.01	358.72	0.00	(-) 11,411.61	(-) 21,173.01	(-) 20,814.29
6	Eastern Power Distribution Company of Andhra Pradesh Limited	2018-19	(-) 4,011.97	(-) 4,252.98	11,499.28	121.23	0.00	(-) 5,038.90	(-) 7,541.99	(-) 7,420.76
	Sub-Total (C)		(-) 11,047.12	(-) 11,933.85	28,777.29	479.95	0.00	(-) 16,450.51	(-) 28,715.00	(-) 28,235.05
D	Others									
7	Andhra Pradesh State Energy Efficiency Development Corporation Limited	2018-19	(-) 0.01	(-) 0.0084	0.42	0.82	0.00	0.74	(-) 0.08	0.74
8	Andhra Pradesh Tribal Power Company Limited	2016-17	(-) 1.63	(-) 1.63	0.00	0.25	0.00	(-) 3.33	(-) 8.21	(-) 7.96
	Sub-Total (D)		(-) 1.6378	(-) 1.6384	0.42	1.07	0.00	(-) 2.59	(-) 8.29	(-) 7.22
	Grand Total (A)+(B)+(C)+(D)		(-) 8,683.13	(-) 12,841.88	42,800.97	5,137.10	405.76	26,963.18	(-) 26,618.18	(-) 21,075.32

Appendix-5.1
(Reference to Paragraph 5.4, page 76)
Statement showing Budgetary Outgo in the form of Equity, Loans, Grants and Subsidy to PSUs (Non-Power Sector) during 2018-19
 (₹ in crore)

Sl. No	Name of PSU	Period up to which accounts finalised	Paid up capital as per latest accounts	Budgetary Support during the period for 2018-19																						
				Equity			Loans			Grants			Subsidy													
				GoAP	GoI	Others	Total	GoAP	GoI	Others	Total	GoAP	GoI	Others	Total	GoAP	GoI	Others	Total							
1	Andhra Pradesh State Kapu Welfare and Development Corporation Limited	2015-16	4.00	0	0	0	0	0	0	0	0	0	0	600.00	0	0	0	600.00	0	0	0	0	0	0	0	
2	Andhra Pradesh Brahmin Welfare Corporation	2017-18	25.00	0	0	0	0	0	0	0	0	0	0	70.38	0	0	0	70.38	0	0	0	0	0	0	0	
3	Andhra Pradesh State Fibernet Limited	2016-17	7.00	0	0	0	0	0	208.49	0	0	0	208.49	200.00	0	0	0	200.00	0	0	0	0	0	0	0	0
4	AP Towers Limited	2017-18	5.00	0	0	0	0	0	0	0	0	0	0	1.00	0	0	0	1.00	0	0	0	0	0	0	0	0
5	Andhra Pradesh Airports Development Corporation Limited	2016-17	2.50	0	0	0	0	0	0	0	167.95	167.95	22.43	0	0	0	0	22.43	0	0	0	0	0	0	0	0
6	Andhra Pradesh State Skill Development Corporation	2017-18	7.36	0	0	0	0	0	0	0	0	0	30.82	0	0	0.72	0	31.54	0	0	0	0	0	0	0	0
7	Andhra Pradesh Mahila Sadhikara Samstha	First Accounts not submitted	-	0	0	0	0	0	0	0	0	0	850.00	0	0	0	850.00	0	0	0	0	0	0	0	0	0
8	Andhra Pradesh State Christian (Minorities) Finance Corporation	2013-14 (14 months)	0	0	0	0	0	0	0	0	0	0	75.92	0	0	0	75.92	0	0	0	0	0	0	0	0	0

Audit Report on General, Social & Economic Sectors and PSUs for the year ended 31 March 2019

Sl. No	Name of PSU	Period up to which accounts finalised	Paid up capital as per latest accounts	Budgetary Support during the period for 2018-19																					
				Equity				Loans				Grants				Subsidy									
				GoAP	GoI	Others	Total	GoAP	GoI	Others	Total	GoAP	GoI	Others	Total	GoAP	GoI	Others	Total						
9	Andhra Pradesh State Film, Television and Theatre Corporation Limited	2017-18	6.22	0	0	0	0	0	0	0	0	0	0	4.94	0	0	0	4.94	0	0	0	0	0	0	0
10	Leather Industries Corporation of Andhra Pradesh Limited	2015-16	2.27	0	0	0	0	0	0	0	0	0	0	15.00	0	0	0	15.00	0	0	0	0	0	0	0
11	Andhra Pradesh Tourism Development Corporation Limited	2013-14	3.55	0	0	0	0	0	6.24	6.24	0	0	0	41.10	44.78	0	0	85.88	0	0	0	0	0	0	0
12	Andhra Pradesh State Road Transport Corporation	2016-17	115.15	0	0	0	0	0	707.87	707.87	0	0	0	501.76	0	0	0	501.76	0	0	0	0	0	0	0
13	Amaravati Metro Rail Corporation Limited	2017-18	5.00	0	0	0	0	0	0	0	0	0	1.80	2.64	0	0	4.44	0	0	0	0	0	0	0	0
14	Andhra Pradesh Urban finance Infrastructure Corporation Limited	2013-14 (14 months)	0.15	0	0	0	0	0	0	0	0	0	0	370.00	0	0	370.00	0	0	0	0	0	0	0	0
15	Andhra Pradesh Township Infrastructure Development Corporation Limited	2018-19	0.25	0	0	0	0	0	2,901.59	2,901.59	0	0	1000.00	3,334.96	0	0	4,334.96	0	0	0	0	0	0	0	0
16	Andhra Pradesh Industrial Infrastructure Corporation Limited	2017-18	9.52	0	0	0	0	0	0	0	0	0	0	47.78	0	0	47.78	0	0	0	0	0	0	0	0
17	Andhra Pradesh State Agro Industries	2018-19	12.54	0	0	0	0	0	0	0	0	0	0	5.41	0	0	5.41	0	0	0	0	0	0	0	0

Sl. No	Name of PSU	Period up to which accounts finalised	Paid up capital as per latest accounts	Budgetary Support during the period for 2018-19																			
				Equity				Loans				Grants				Subsidy							
				GoAP	GoI	Others	Total	GoAP	GoI	Others	Total	GoAP	GoI	Others	Total	GoAP	GoI	Others	Total				
	Development Corporation Limited																						
18	Bio Valley Incubation Council	2018-19	0	0	0.01	0	0	0.01	0	0	0	0	0	0	6.70	0	0	6.70	0	0	0	0	
19	AIC-AMTZ Medi Valley Incubation Council	2018-19	0.01	0	0.01	0	0	0.01	0	0	0	0	0	0	2.99	0	0	2.99	0	0	0	0	
20	Andhra Pradesh State Civil Supplies Corporation Limited	2018-19	1.75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,562.91	0	0	4,562.91
21	Greater Visakhapatnam Smart City Corporation Limited	2018-19	200.00	0	0	0	0	0	63.00	0	0	63.00	0	0	0	0	0	0	0	0	0	0	0
22	Andhra Pradesh State Financial Corporation	2018-19	206.01	0	0	0	0	0	48.00	0	0	48.00	0	0	0	0	0	0	0	0	0	0	0
23	Andhra Pradesh State Warehousing Corporation	2014-15	8.97	0	0	0	0	0	87.16	0	0	87.16	0	0	0	0	0	0	0	0	0	0	0
24	Amaravathi Development Corporation Limited	2018-19	100.00	0	0	0	0	0	2,037.09	0	0	2,037.09	0	0	0	0	0	0	0	0	0	0	0
25	Andhra Pradesh Power Finance Corporation Limited	2018-19	16.91	0	0	0	0	0	0	0	0	0	0	0.30	0	0	0	0.30	0	0	0	0	0
26	Andhra Pradesh Greening and Beautification Corporation	2018-19	0.25	0	0	0	0	0	0	0	0	0	0	8.26	0	0	8.26	0	0	0	0	0	0
Total				0	0.02	208.49	0	6,018.90	6,227.39	3,423.71	3,805.57	10.41	7,239.69	0	4,562.91	0	4,562.91						

Appendix-5.2
(Reference to Paragraph 5.6.2, page 78)
Statement showing the financial position and working results of the Inactive PSUs (as per their last Annual Accounts)
(₹ in crore)

Sl. No.	Sector, Type & Name of the PSU	Period of accounts	Year in which finalised	Paid up capital	Free Reserve	Capital Employed	Accumulated Surplus/ Accumulated loss	Turnover	Net profit/ loss before interest & tax	Net profit/ loss after interest & tax	Net Worth
1	Andhra Pradesh Fisheries Corporation Limited	2002-03	--	4.67	0.00	(-) 8.41	(-) 21.75	0.00	0.00	0.00	(-) 17.08
2	Andhra Pradesh Small Scale Industrial Development Corporation Limited	2001-02	2003-04	9.62	0.00	3.51	(-) 20.03	0.02	2.18	2.18	(-) 10.41
3	Andhra Pradesh Essential Commodities Corporation Limited	2018-19	--	1.13	0.00	10.12	8.99	0.00	(-) 0.02	(-) 0.02	10.12
4	Proddutur Milk Foods Limited	1983-84	1990-91	1.96	0.00	1.96	0.00	0.00	0.00	0.00	1.96
5	Andhra Pradesh Dairy Development Corporation Limited	2013-14	2014-15	15.00	0.00	9.76	(-) 5.24	0.00	0.00	0.00	9.76
6	Andhra Pradesh Meat Development Corporation Limited	2014-15 (10M)	--	4.00	0.00	(-) 11.00	(-) 15.00	0.00	0.00	0.00	(-) 11.00
7	Allwyn Auto Limited	1994-95	--	0.15	0.00	1.06	(-) 13.54	0.00	(-) 6.46	(-) 6.46	(-) 13.39
8	Allwyn Watches Limited	1998-99	2002-03	0.15	0.00	(-) 183.62	(-) 248.70	13.00	0.00	0.00	(-) 248.55
9	Andhra Pradesh Electronics Development Corporation Limited	2002-03	2006-07	12.72	0.00	2.66	(-) 10.74	0.00	(-) 0.75	(-) 0.75	1.98
10	Andhra Pradesh Steels Limited	1992-93	1993-94	2.03	0.00	(-) 2.36	(-) 6.51	0.00	(-) 2.09	(-) 2.09	(-) 4.48
11	Apronix Communications Limited	NA	--	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Sl. No.	Sector, Type & Name of the PSU	Period of accounts	Year in which finalised	Paid up capital	Free Reserve	Capital Employed	Accumulated Surplus/ Accumulated loss	Turnover	Net profit/ loss before interest & tax	Net profit/ loss after interest & tax	Net Worth
12	Hyderabad Chemicals and Fertilizers Limited	1984-85	1986-87	0.78	0.00	8.40	(-) 0.63	0.00	0.62	0.62	0.15
13	Marine and Communication Electronics (India) Limited	1992-93	1994-95	1.89	0.00	2.45	(-) 4.21	0.00	(-) 4.70	(-) 4.70	(-) 2.32
14	Republic Forge Company Limited	1991-92	1993-94	7.77	0.00	39.13	(-) 23.41	0.00	(-) 3.24	(-) 3.24	(-) 15.64
15	Southern Transformers and Electricals Limited	1993-94	1996-97	0.58	0.00	(-) 4.42	(-) 5.78	0.00	(-) 0.57	(-) 0.57	(-) 5.20
16	Andhra Pradesh Automobile Tyres & Tubes Limited	1992-93	--	0.75	0.00	(-) 0.02	(-) 0.77	0.00	0.00	0.00	(-) 0.02
17	Golkonda Abrasives Limited	1997-98	--	0.55	0.00	(-) 6.89	(-) 7.44	0.00	(-) 0.01	(-) 0.01	(-) 6.89
18	Krishi Engineering Limited	1984-85	--	0.52	0.00	(-) 3.02	(-) 3.54	0.00	(-) 0.52	(-) 0.52	(-) 3.02
19	PJ Chemicals Limited	1989-90	--	0.38	0.00	(-) 3.18	(-) 3.56	0.00	(-) 0.51	(-) 0.51	(-) 3.18
20	Vidyut Steels Limited	1985-86	--	0.88	0.00	(-) 0.67	(-) 1.55	0.00	(-) 0.40	(-) 0.40	(-) 0.67
	Total			65.53	0.00	(-) 144.54	(-) 383.41	13.02	(-) 16.47	(-) 16.47	(-) 317.88

Appendix-5.3

(Reference to Paragraph 5.9, page 79)

Statement showing financial position and working results of PSUs (Non-Power Sector) as on 31 March 2019 in respect of PSUs, whose accounts were in arrears for two or less years

Sl. No.	Sector, Type & Name of the PSU	Period of accounts	Year in which finalised	Paid up capital	Long term Loans	Capital employed	Turnover	Net Worth	Net Profit/Loss before Interest & Tax	Net Profit/Loss after interest & tax	Accumulated Profit/ Loss
1	2	3	4	6	5	7	8	9	10	11	12
A	Social Sector										
1	Andhra Pradesh Centre for Advanced Research on Livestock Limited	2017-18	2018-19	0.01	0.00	(-) 1.70	0.00	(-) 1.70	(-) 0.43	(-) 0.43	(-) 1.71
2	Andhra Pradesh Brahmin Welfare Corporation	2017-18	2019-20	25.00	0.00	38.88	65.00	38.88	(-) 2.05	(-) 2.05	13.88
3	Andhra Pradesh Township and Infrastructure Development Corporation Limited	2018-19	2019-20	0.25	3,951.59	3,952.85	0.00	1.26	0.29	0.29	1.01
4	Andhra Pradesh Greening and Beautification Corporation	2018-19	2019-20	0.25	8.11	0.75	20.41	(-) 7.36	0.10	0.11	(-) 7.61
5	Swachha Andhra Corporation	2017-18	2018-19	0.25	0.00	(-) 0.09	0.00	(-) 0.09	(-) 0.13	(-) 0.13	(-) 0.34
6	Andhra Pradesh State Seeds Development Corporation Limited	2018-19	2019-20	2.76	133.62	154.37	49.95	20.75	10.22	1.83	3.92
7	Andhra Pradesh State Minorities Finance Corporation Limited	2017-18	2019-20	2.92	5.86	(-) 15.21	0.00	(-) 21.07	2.95	2.95	(-) 23.99
8	Andhra Pradesh State Film, Television & Theatre Development Corporation Limited	2017-18	2018-19	6.22	0.10	7.88	11.60	7.78	(-) 0.38	(-) 0.44	1.56
9	Andhra Pradesh Trade Promotion Corporation Limited	2016-17	2019-20	0.86	0.00	36.79	10.56	36.79	4.15	2.89	35.93

Sl. No.	Sector, Type & Name of the PSU	Period of accounts	Year in which finalised	Paid up capital	Long term Loans	Capital employed	Turnover	Net Worth	Net Profit/Loss before Interest & Tax	Net Profit/Loss after interest & tax	Accumulated Profit/ Loss
1	2	3	4	6	5	7	8	9	10	11	12
10	Andhra Pradesh State Irrigation Development Corporation Limited	2018-19	2019-20	78.04	28.04	64.05	34.05	36.01	(-) 8.05	(-) 8.05	(-) 42.03
11	ABC NEXT(INDIA) Private Limited	2017-18 (3 March 2017 to 31 March 2018)	2019-20	3.00	0.00	2.42	0.00	2.42	(-) 0.58	(-) 0.58	(-) 0.58
12	Greater Visakhapatnam Smart City Corporation Limited	2018-19	2019-20	200.00	63.00	263.04	0.62	200.04	6.02	(-) 1.25	0.04
13	Andhra Pradesh State Agro Industries Development Corporation Limited	2018-19	2019-20	12.54	31.96	78.96	104.67	47.00	3.63	2.19	34.46
14	Andhra Pradesh Centre for Financial System and Services	2018-19	2019-20	4.90	26.02	33.40	161.99	7.38	8.43	6.08	2.48
15	Andhra Pradesh Gas Infrastructure Corporation Private Limited	2018-19	2019-20	55.44	0.00	(-) 62.51	0.00	(-) 62.51	0.74	0.17	(-) 117.95
16	Andhra Pradesh State Civil Supplies Corporation Limited	2018-19	2019-20	1.75	42.84	196.64	15,310.39	153.80	10.46	10.46	144.36
17	Andhra Pradesh State Skill Development Corporation	2018-19	2019-20	8.36	0.00	273.03	181.86	273.03	(-) 70.63	(-) 70.63	264.67
18	Amaravati Development Corporation Limited	2018-19	2020-21	100.00	0.00	10.91	2.43	10.91	(-) 55.12	(-) 54.96	(-) 89.09
19	Overseas Manpower Company Andhra Pradesh Limited	2018-19	2020-21	0.05	0.17	0.20	0.01	0.03	(-) 0.06	(-) 0.055	(-) 0.02
Total (A)				502.60	4,291.31	5,034.66	15,953.54	743.35	(-) 90.44	(-) 111.61	218.99

Sl. No.	Sector, Type & Name of the PSU	Period of accounts	Year in which finalised	Paid up capital	Long term Loans	Capital employed	Turnover	Net Worth	Net Profit/Loss before Interest & Tax	Net Profit/Loss after interest & tax	Accumulated Profit/ Loss
1	2	3	4	6	5	7	8	9	10	11	12
B.	Competitive Sector										
20	Andhra Pradesh Gas Distribution Corporation Limited	2018-19	2019-20	65.00	5.42	77.68	0.00	72.26	(-) 3.47	(-) 3.46	7.26
21	Andhra Pradesh State Fibernet Limited	2016-17	2018-19	7.00	189.84	181.46	3.46	(-) 8.38	(-) 10.81	(-) 14.89	(-) 15.38
22	AP Towers Limited	2017-18	2018-19	5.00	0.00	4.97	0.00	4.97	(-) 0.03	(-) 0.03	(-) 0.03
23	Andhra Pradesh Heavy Machinery and Engineering Limited	2018-19	2019-20	17.27	0.00	54.11	58.48	54.11	(-) 7.15	(-) 8.37	36.84
24	Godavari Gas Private Limited	2018-19	2019-20	31.50	31.42	61.02	5.40	29.60	(-) 0.52	(-) 0.84	(-) 1.90
25	Vizag Apparel Park For Export	2017-18	2018-19	0.05	0.00	0.73	0.00	0.73	0.03	(-) 0.05	0.68
26	Krishnapatnam International Leather Complex Private Limited	2017-18	2019-20	0.10	0.00	(-) 5.95	0.00	(-) 5.95	(-) 0.61	(-) 0.61	(-) 6.05
27	Andhra Pradesh Power Finance Corporation Limited	2018-19	2019-20	16.91	2,325.70	2,342.62	214.80	16.92	214.85	0.03	0.01
28	Andhra Pradesh State Financial Corporation	2018-19	2019-20	206.01	1,300.49	1,861.72	365.74	561.23	268.23	89.08	355.22
29	Andhra Pradesh Medtech Zone Limited	2017-18	2018-19	0.01	0.00	(-) 1.88	0.00	(-) 1.88	(-) 1.41	(-) 1.41	(-) 1.89
30	Visakhapatnam Urban Transport Company Limited	2016-17	2017-18	0.05	0.00	0.02	0.00	0.02	(-) 0.01	(-) 0.01	(-) 0.03
31	Amaravati Metro Rail Corporation Limited	2018-19	2019-20	5.00	0.00	(-) 0.61	0.00	(-) 0.61	(-) 2.98	(-) 2.98	(-) 5.61
32	Andhra Pradesh Mahila Sadhikara Samstha	2017-18	2019-20	1.00	0.00	0.64	1.00	0.64	1.08	1.08	(-) 0.36
33	Infrastructure Corporation of Andhra Pradesh Limited	2018-19	2019-20	30.12	0.00	(-) 5.72	2.54	(-) 5.72	(-) 4.53	(-) 4.53	(-) 35.84
34	Ongole Iron Ore Mining Company Private Limited	2016-17	2019-20	0.11	4.73	4.51	0.00	(-) 0.22	(-) 0.05	(-) 0.05	(-) 0.33

Sl. No.	Sector, Type & Name of the PSU	Period of accounts	Year in which finalised	Paid up capital	Long term Loans	Capital employed	Turnover	Net Worth	Net Profit/Loss before Interest & Tax	Net Profit/Loss after interest & tax	Accumulated Profit/ Loss
1	2	3	4	6	5	7	8	9	10	11	12
35	Andhra Pradesh Airports Development Corporation Limited	2017-18	2019-20	4.00	675.00	679.00	0.00	4.00	0.00	0.00	0.00
36	Andhra Pradesh Industrial Infrastructure Corporation Limited	2017-18	2019-20	9.52	2,144.54	2,509.70	475.97	365.16	15.41	(-)2.41	355.64
37	Andhra Pradesh State Road Transport Corporation	2018-19	2020-21	115.15	4,148.38	(-) 2,661.96	48.54	(-) 6,810.34	(-) 679.04	(-) 961.28	(-) 6925.49
	Total (B)			513.80	10,825.52	5,102.06	1,175.93	(-) 5,723.46	(-)211.01	(-) 910.73	(-) 6,237.26
Others											
38	Andhra Pradesh Technology Services Limited	2016-17	2017-18	0.31	0.00	73.05	8.63	73.05	5.93	4.97	70.99
39	Andhra Pradesh State Beverages Corporation Limited	2017-18	2019-20	0.05	0.00	25.31	73.35	25.31	22.55	16.05	25.26
40	Bio Valley Incubation Council	2018-19	2019-20	0.00	0.00	(-) 0.35	0.00	(-) 0.35	(-) 0.35	(-) 0.35	(-) 0.35
41	AIC-AMTZ Medi Valley Incubation Council	2018-19	2019-20	0.01	0.00	0.01	0.00	0.01	0.00	(-) 0.0047	(-) 0.00
42	Andhra Pradesh State Police Housing Corporation Limited	2017-18	2020-21	1.81	0.00	1.82	224.32	1.82	0.00	0.00	0.01
	Total (C)			2.18	0.00	99.84	306.30	99.84	28.13	20.67	95.91
	Grand Total (A+B+C)			1,018.58	15,116.83	10,236.56	17,435.77	(-) 4,880.27	(-) 273.32	(-) 1,001.67	(-) 5,922.36

Appendix-5.4

(Reference to Paragraph 5.9, page 79)

Statement showing the financial position and working results of PSUs (Non-Power Sector), whose accounts were in arrears for three or more years as on 30 September 2019

Sl. No.	Name of the Company/Corporation	Period of Accounts	Year in which finalised	Paid up capital	Free Reserves	Capital employed	Accumulated Profit/ loss	Turnover	Net Profit/ Loss before Interest & Tax	Net Profit/ Loss after Interest & Tax	Net Worth
1	Andhra Pradesh Handicrafts Development Corporation Limited	2013-14	2015-16	2.00	0.89	15.79	12.41	78.23	3.16	2.14	15.30
2	Andhra Pradesh Industrial Development Corporation Limited	2013-14	2015-16	96.23	79.20	183.49	0.00	13.80	9.55	8.10	175.43
3	Leather Industries Development Corporation of Andhra Pradesh	2015-16	2018-19	2.27	0.00	(-) 44.01	(-) 51.84	1.17	(-) 1.26	(-) 1.86	(-) 49.57
4	Andhra Pradesh State Christian (Minorities) Finance Corporation	2013-14 (14M)	2017-18	0.00	0.00	2.09	2.09	0.60	0.42	0.42	2.09
5	Andhra Pradesh State Housing Corporation Limited	2013-14 (14M)	2016-17	0.25	0.00	10,059.00	(-) 7,872.85	137.16	(-) 232.45	(-) 844.33	(-) 7,872.60
6	Andhra Pradesh Urban Finance Infrastructure Development Corporation Limited	2013-14 (14M)	2015-16	0.15	0.00	0.06	(-) 0.09	0.00	(-) 0.05	(-) 0.05	0.06
7	Andhra Pradesh Beverages Corporation Limited	2015-16	2016-17	0.14	9.96	10.10	0.00	44.81	0.65	0.39	10.10
8	Rythu Sadikara Samstha	2015-16	2017-18	1.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00

Sl. No.	Name of the Company/Corporation	Period of Accounts	Year in which finalised	Paid up capital	Free Reserves	Capital employed	Accumulated Profit/ loss	Turnover	Net Profit/ Loss before Interest & Tax	Net Profit/ Loss after Interest & Tax	Net Worth
9	Amaravati Smart & Sustainable City Corporation Limited					First Accounts (2017-18) not submitted					
10	Andhra Pradesh Drinking Water Supply Corporation Limited					First Accounts (2017-18) not submitted					
11	Andhra Pradesh Kapu Welfare and Development Corporation Limited	2015-16	2018-19	4.00	0.00	4.00	0.00	0.00	0.00	0.00	4.00
12	Eluru Smart City Corporation Limited					First Accounts (2017-18) not submitted					
13	Kakinada Smart City Corporation Limited					First Accounts (2016-17) not submitted					
14	Tirupati Smart City Corporation Limited					First Accounts (2016-17) not submitted					
15	Vijayawada Urban Transport Company Limited					First accounts (2012-13) not submitted					
16	Andhra Pradesh Rajiv Swagruha Corporation Limited	2014-15 (2M)	2019-20	0.05	9.30	(-) 1.62	(-) 10.97	9.56	(-) 10.97	(-) 10.97	(-) 1.62
17	Andhra Pradesh State Warehousing Corporation	2014-15	2018-19	8.97	0.00	445.64	351.09	121.03	42.39	27.95	360.06
18	Andhra Pradesh Mineral Development Corporation Limited	2014-15 (10M)	2018-19	6.30	95.38	695.43	593.75	123.28	639.58	593.75	695.43

Sl. No.	Name of the Company/Corporation	Period of Accounts	Year in which finalised	Paid up capital	Free Reserves	Capital employed	Accumulated Profit/ loss	Turnover	Net Profit/ Loss before Interest & Tax	Net Profit/ Loss after Interest & Tax	Net Worth
19	Andhra Pradesh Tourism Development Corporation Limited	2015-16	2019-20	3.07	0.00	14.02	9.78	87.64	2.40	1.77	12.85
20	Andhra Pradesh Aviation Corporation Limited							First Accounts (2005-06) not submitted			
21	Andhra Pradesh Forest Development Corporation Limited	2013-14 (14M)	2014-15	21.82	124.87	455.40	288.10	240.33	182.25	176.80	434.79
22	Andhra Pradesh State Mega Seeds Park Limited							First Accounts (2018-19) not submitted			
	Total			146.25	319.60	11,840.39	(-) 6,678.53	857.61	635.67	(-) 45.89	(-) 6,212.68