

Annexure – 1

(Referred to in paragraph 1.7)

Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31 March 2013 in respect of Government companies and Statutory corporations

(Figures in column 5 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ¹			Loans ^{2,3} outstanding at the close of 2012-13			Debt equity ratio for 2012-13 (Previous year)	Manpower (No. of employees) (as on 31.3.2013)		
				State Government	Central Government	Others	Total	State Government	Central Government			Others	Total
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
A. Working Government Companies													
AGRICULTURE & ALLIED													
1.	Bihar Rajya Beej Nigam Limited. (BRBNL)	Agriculture	18.7.1977	2.27 (0.65)	1.22 (0.02)	0.22 (0.03)	3.71 (0.70)	27.93	-	-	27.93	7.53:1 (7.53:1)	89
2.	Bihar Rajya Matsasya Vikas Nigam Limited. (BRMVNL)	Animal & Fish Resource	23.3.1980	3.00 (1.25)	-	-	3.00 (1.25)	2.60	0.03	-	2.63	0.88:1 (0.88:1)	30
3.	SCADA Agro Business Company Limited. (SABCL)	Water Resources		-	-	0.05	0.05	-	-	-	-	---	N.A
Sector-wise total				5.27 (1.90)	1.22 (0.02)	0.27 (0.03)	6.76 (1.95)	30.53	0.03	-	30.56		119
FINANCE													
4.	Bihar State Credit & Investment Corporation Limited. (BSCICL)	Industries	30.1.1975	15.12 (0.12)	-	-	15.12 (0.12)	20.47	-	33.01	53.48	3.54:1 (3.54:1)	41
5.	Bihar State Backward Classes Finance & Development Corporation (BSBFCDC)	Backward Classes and Extremely Backward Classes Welfare	17.6.1993	20.36 (7.00)	-	-	20.36 (7.00)	-	16.32	-	16.32	0.80:1 (0.86:1)	17
6.	Bihar State Minorities Financial Corporation Limited. (BSMFCL)	Minority Welfare	22.3.1984	33.79	-	-	33.79	-	42.87	-	42.87	1.27:1 (1.44:1)	26
7.	Bihar State Film Development & Finance Corporation Limited. (BSFDFCL)	Industries	6.3.1983	1.00	-	-	1.00	0.15	-	-	0.15	0.15:1 (0.08:1)	06
Sector-wise total				70.27 (7.12)	-	-	70.27 (7.12)	20.62	16.32	75.88	112.82		90
INFRASTRUCTURE													
8.	Bihar Police Buildings Construction Corporation Limited. (BPBCCCL)	Home (Police)	26.6.1974	0.10 (0.00) ¹	-	-	0.10 (0.00) ²	-	0.43	-	0.43	4.30:1 (4.30:1)	363

¹ ₹ 0.01 Lakh

² ₹ 0.01 Lakh

Audit Report on Public Sector Undertakings for the year ended 31 March 2013

(Figures in column 5 (a) to 6 (d) are ₹ in crores)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ⁵			Loans outstanding at the close of 2012-13 ^{3,4}			Total	Debt equity ratio for 2012-13 (Previous year)	Manpower (No. of employees) (as on 31.3.2013)
				State Government	Central Government	Others	Total	State Government	Central Government			
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(8)
9.	Bihar Rajya Pul Nirman Nigam Limited (BRPNLL)	Road Construction	11.6.1975	3.50	-	-	3.50	-	-	-	-	374
10.	Bihar State Building Construction Corporation Limited. (BSBCCCL)	Building Construction	20.3.2008	5.00	-	-	5.00	-	-	-	-	78
11.	Bihar State Road Development Corporation Limited. (BSRDCL)	Road Construction	20.04.2009	20.00	-	-	20.00	-	-	-	-	101
12.	Bihar Urban Infrastructure Development Corporation Limited (BUIDCO)	Urban Development & Housing	16.06.2009	5.00	-	-	5.00	-	-	-	-	54
13.	Bihar State Educational Infrastructure Development Corporation Limited. (BSEIDCL)	Education	16.07.2010	20.00	-	-	20.00	-	-	-	-	49
Sector-wise total				53.60 (0.00)	-	-	53.60 (0.00)	-	0.43	-	0.43	1019
MANUFACTURING												
14.	Bihar State Electronics Development Corporation Limited. (BSEDCL)	Information Technology	21.2.1978	5.66 (5.51)	-	-	5.66 (5.51)	6.00	-	-	6.00	76
15.	Bihar State Mineral Development Corporation Limited. (BSMDCL)	Mines & Geology	12.6.1972	9.97	-	-	9.97	-	-	-	-	N.A.
16.	Bihar State Beverages Corporation Limited. (BSBCL)	Registration, Excise & Liquor Prohibition	25.5.2006	5.00	-	-	5.00	-	-	-	-	186
Sector-wise total				20.63 (5.51)	-	-	20.63 (5.51)	6.00	-	-	6.00	262
POWER												
17.	Bihar State Hydroelectric Power Corporation Limited. (BSHPCL)	Energy	31.3.1982	99.04	-	-	99.04	198.09	-	175.93	374.02	129
18.	Bihar State Power (Holding) Company Limited	Energy	16.04.2012	1475.00	-	-	1475.00	-	-	-	-	
19.	Bihar State Power Generation Company Limited	Energy	29.06.2012	-	-	344.00	344.00	-	-	406.00	406.00	
20.	Bihar State Power Transmission Company Limited	Energy	29.06.2012	-	-	235.00	235.00	-	-	277.00	277.00	10278
21.	North Bihar Power Distribution Company Limited	Energy	06.07.2012	-	-	385.00	385.00	253.42	-	434.38	687.80	
22.	South Bihar Power Distribution Company Limited	Energy	29.06.2012	-	-	662.48	662.48	277.74	-	342.32	620.06	
23.	Bihar Grid Company Limited	Energy	04.01.2013	-	-	0.05	0.05	-	-	-	-	011
Sector-wise total				1574.04	-	1626.53	3200.57	729.25	-	1635.63	2364.88	10408

(Figures in column 5 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital [₹]			Loans [₹] outstanding at the close of 2012-13			Debt equity ratio for 2012-13 (Previous year)	Manpower (No. of employees) (as on 31.3.2013)		
				State Government	Central Government	Others	State Government	Central Government	Others			Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
SERVICES													
24.	Bihar State Tourism Development Corporation Limited (BSTDCCL)	Tourism	28.11.1980	5.00	-	-	5.00	-	-	-	-	-	231
25.	Bihar State Food & Civil Supplies Corporation Limited (BSFCSCL)	Food & Consumer Protection	22.4.1973	10.00 (4.73)	-	-	10.00 (4.73)	739.93	-	-	739.93	73.99:1 (22.88:1)	584
26.	Bihar Medical Services & Infrastructure Corporation Limited	Health & Family Welfare	26.07.2010	6.74 (6.69)	-	-	6.74 (6.69)	-	-	-	-	-	17
Sector-wise total				21.74 (11.42)	-	-	21.74 (11.42)	739.93	-	-	739.93	-	832
MISCELLANEOUS													
27.	Bihar State Forest Development Corporation Limited (BSFDCL)	Forest & Environment	10.2.1975	1.75	0.54	-	2.29	-	-	-	-	-	NA
28.	Bihar State Text Book Publishing Corporation Limited (BSTBPCL)	Education	2.4.1965	0.36	-	0.12	0.48	-	-	-	-	-	130
Sector-wise total				2.11	0.54	0.12	2.77	-	-	-	-	-	130
Total A (All sector-wise working Government companies)				1747.66 (25.95)	1.76 (0.02)	1626.92 (0.03)	3376.34 (26.00)	1526.33	16.78	1711.51	3254.62	-	12860
B. Working Statutory corporations													
FINANCE													
1.	Bihar State Financial Corporation (BSFC)	Industries	2.11.1954	39.95	37.70	0.19	77.84	228.47	-	-	228.47	2.94:1 (2.94:1)	249
Sector-wise total				39.95	37.70	0.19	77.84	228.47	-	-	228.47	-	249
SERVICES													
2.	Bihar State Road Transport Corporation (BSRTC)	Transport	1.5.1959	74.75	26.52	-	101.27	547.79	-	-	547.79	5.41:1 (5.41:1)	1275
3.	Bihar State Warehousing Corporation (BSWC)	Co-operative	29.3.1957	3.21	-	3.21	6.42	-	-	-	-	-	215
Sector-wise total				77.96	26.52	3.21	107.69	547.79	-	-	547.79	-	1490
Total B (All sector-wise working Statutory corporations)				117.91	64.22	3.40	185.53	776.26	-	-	776.26	-	1739
Grand Total (A + B)				1865.57 (25.95)	65.98 (0.02)	1630.32 (0.03)	3561.87 (26.00)	2302.59	16.78	1711.51	4030.88	-	14559
C. Non-working Government companies													
AGRICULTURE & ALLIED													
1.	Bihar State Water Development Corporation Limited (BSWDCL)	Water Resources	12.4.1973	10.00	-	-	10.00	49.68	-	-	49.68	4.97:1 (4.97:1)	NA
2.	Bihar State Dairy Corporation Limited (BSDCL)	Animal Husbandry & Fisheries	13.3.1972	6.72	-	-	6.72	-	-	-	-	-	-

Audit Report on Public Sector Undertakings for the year ended 31 March 2013

(Figures in column 5 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ⁵			Loans ^{3,4} outstanding at the close of 2012-13			Debt equity ratio for 2012-13 (Previous year)	Manpower (No. of employees) (as on 31.3.2013)		
				State Government	Central Government	Others	Total	State Government	Central Government			Others	Total
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
3.	Bihar Hill Area Lift Irrigation Corporation Limited (BSHADCL)	Minor Irrigation	3.6.1975	10.82	-	-	10.82	8.55	-	-	8.55	0.79:1 (0.86:1)	NA
4.	Bihar State Agro Industries Development Corporation Limited (BSAIDCL)	Agriculture	28.4.1966	5.19	2.45	-	7.64	12.60	-	-	12.60	1.65:1 (1.65:1)	136
5.	Bihar State Fruit & Vegetables Development Corporation Limited (BSFVDCL)	Agriculture	8.10.1980	1.61	0.49	-	2.10	0.42	0.70	-	1.12	0.53:1 (0.53:1)	9
6.	Bihar Insecticide Limited (BIL)	Industries	27.2.1983	-	-	2.96 (2.39)	2.96 (2.39)	-	-	1.54	1.54	0.52:1 (0.52:1)	53
7.	SCADA Agro Business Limited, Khagaul (SABLK)	Agriculture	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
8.	SCADA Agro Business Limited, Delhi. (SABLD)	Agriculture	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
9.	SCADA Agro Business Limited, Arrah (SABLA)	Agriculture	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
10.	SCADA Agro Business Limited, Aurangabad (SABLA)	Agriculture	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
11.	SCADA Agro Business Limited, Mohania (SABLML)	Agriculture	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
12.	SCADA Agro Forestry Company Limited, Khagaul (SAFCLK)	Agriculture	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Sector-wise total				34.34	2.94	2.96 (2.39)	40.24 (2.39)	71.25	0.70	1.54	73.49	-	198
FINANCE													
13.	Bihar Panchayati Raj Finance Corporation Limited (BPRFCL)	Panchayati Raj	20.4.1974	02.01	-	01.01	03.02	-	-	-	-	-	54
14.	Bihar State Handloom and Handicrafts Corporation Limited (BSHHCL)	Industries	21.5.1974	10.00	-	-	10.00	1.16	-	-	1.16	0.12:1 (0.12:1)	NA
15.	Bihar State Small Industries Corporation Limited (BSSICL)	Industries	29.10.1961	7.18	-	-	7.18	10.40	-	1.83	12.23	1.70:1 (1.70:1)	49
16.	Bihar State Industrial Development Corporation Limited (BSIDCL)	Industries	5.11.1960	14.04	-	-	14.04	66.67	-	-	66.67	4.75:1 (4.74:1)	517
Sector-wise total				33.23	-	1.01	34.24	78.23	-	1.83	80.06	-	620
INFRASTRUCTURE													
17.	Bihar State Construction Corporation Limited (BSCCCL)	Water Resources	22.8.1974	7.00	-	-	7.00	1.95	-	-	1.95	0.28:1	641
Sector-wise total				7.00	-	-	7.00	1.95	-	-	1.95	-	641

(Figures in column 5 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital [₹]			Loans [₹] outstanding at the close of 2012-13			Debt equity ratio for 2012-13 (Previous year)	Manpower (No. of employees) (as on 31.3.2013)		
				State Government	Central Government	Others	State Government	Central Government	Others			Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
MANUFACTURING													
18.	Bihar Solvent & Chemicals Limited (BS&CL)	Forest & Environment Industries	Aug-79	0.20	-	0.88	1.08	-	-	0.89	0.89	0.82:1 (0.82:1)	N/A
19.	Magadh Mineral Limited (MML)	Industries	22.11.1984	-	-	0.36 (0.36)	0.36 (0.36)	-	-	0.47	0.47	1.31:1 (1.31:1)	5
20.	Kumaadhubi Metal Casting & Engineering Limited (KMC&EL)	Industries	25.10.1983	-	-	2.17	2.17	-	-	6.63	6.63	3.06:1 (3.06:1)	N/A
21.	Belfron Video System Limited (BVSL)	Industries	19.9.1984	-	-	5.05	5.05	-	-	4.51	4.51	0.89:1 (0.89:1)	N/A
22.	Belfron Mining System Limited (BMSL)	Industries	30.1.1986	-	-	2.48	2.48	-	-	-	-	-	N/A
23.	Belfron Informatics Limited (BIL)	Industries	1.3.1988	-	-	0.00 ³	0.00	-	-	-	-	-	N/A
24.	Bihar State Sugar Corporation Limited (BSSCL)	Sugar Cane	26.12.1974	20.00	-	-	20.00	322.95	-	-	322.95	16.15:1 (16.15:1)	N/A
25.	Bihar State Cement Corporation Limited (BSSCL)	Industries	17.10.1981	-	-	0.00 ⁴	0.00	0.03	-	-	0.03	42.86:1 (45.29:1)	N/A
26.	Bihar State Pharmaceuticals & Chemicals Development Corporation Limited (BSP&CDCL)	Industries	22.2.1978	15.78 (0.78)	-	-	15.78 (0.78)	4.25	-	-	4.25	0.27:1 (0.26:1)	52
27.	Bihar Maize Product Limited (BMPL)	Industries	2.9.1982	-	-	0.74 (0.74)	0.74 (0.74)	-	-	0.02	0.02	0.03:1 (0.03:1)	N/A
28.	Bihar Drugs and Chemicals Limited (BD&CL)	Industries	12.8.1983	-	-	4.00	4.00	1.28	-	-	1.28	0.32:1 (0.32:1)	N/A
29.	Bihar State Textiles Corporation Limited (BSTCL)	Industries	21.2.1978	10.78	-	-	10.78	2.27	-	-	2.27	0.21:1 (0.42:1)	51
Sector-wise total				46.76 (0.78)	-	15.68 (1.10)	62.44 (1.88)	330.78	-	12.52	343.30	-	108
SERVICES													
30.	Bihar State Export Corporation Limited (BSECL)	Industries	29.12.1974	2.00	-	-	2.00	1.22	-	-	1.22	0.61:1 (0.61:1)	23
Sector-wise total				2.00	-	-	2.00	1.22	-	-	1.22	-	23
MISCELLANEOUS													
31.	Bihar Paper Mills Limited (BPML)	Industries	8.7.1977	-	-	7.77	7.77	-	-	10.72	10.72	1.38:1 (1.38:1)	N/A
32.	Bihar State Glazed Tiles & Ceramics Limited (BSGT&CL)	Industries	2.4.1984	-	-	1.40 (0.25)	1.40 (0.25)	-	-	3.66	3.66	2.61:1 (2.61:1)	32

₹ 0.28 lakh

₹ 0.07 lakh

Audit Report on Public Sector Undertakings for the year ended 31 March 2013

(Figures in column 5 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital [§]			Loans ^{§,*} outstanding at the close of 2012-13			Debt equity ratio for 2012-13 (Previous year)	Manpower (No. of employees) (as on 31.3.2013)		
				State Government	Central Government	Others	Total	State Government	Central Government			Others	Total
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
33.	Vishwanitra Paper Industries Limited (VPIL)	Industries	18.6.1983	-	-	1.74 (0.60)	1.74 (0.60)	-	-	0.81	0.81	0.47:1 (0.47:1)	N/A
34.	Jhunjharpur Paper Industries Limited (JPIL)	Industries	27.2.1982	-	-	1.49 (0.42)	1.49 (0.42)	-	-	0.46	0.46	0.31:1 (0.31:1)	13
35.	Bihar State Tannin Extract Limited (BSTEL)	Forest & Environment Industry	27.1.1984	-	-	1.57	1.57	-	-	2.14	2.14	1.36:1 (1.36:1)	N/A
36.	Bihar State Finished Leathers Corporation Limited (BSFLCL)	Industries	20.4.1982	-	-	1.47	1.47	9.18	-	-	9.18	6.24:1 (6.24:1)	N/A
37.	Synthetic Resins (Eastern) Limited (SREL)	Industries	14.12.1982	-	-	0.31	0.31	-	-	1.05	1.05	3.39:1 (3.39:1)	-
38.	Bhavani Active Carbon Limited (BACL)	Industries	26.3.1985	-	-	0.09	0.09	-	-	-	-	-	N/A
39.	Bihar State Leather Industries Development Corporation Limited (BSLIDCL)	Industries	23.3.1974	17.40	-	-	17.40	12.43	-	1.70	14.13	0.81:1 (1.41:1)	N/A
40.	Bihar Scooters Limited (BSL)	Industries	19.1.1978	-	-	1.63	1.63	6.09	-	-	6.09	3.74:1 (3.74:1)	N/A
Sector-wise total				17.40	-	17.47 (1.27)	34.87 (1.27)	27.70	-	20.54	48.24	-	45
Total C (All sector-wise non-working Government companies)				140.73 (0.78)	2.94	37.12 (4.76)	180.79 (5.54)	511.13	0.70	36.43	548.26	-	1635
Grand Total (A + B + C)				2006.30 (26.73)	68.92 (0.02)	1667.44 (4.79)	3742.66 (31.54)	2813.72	17.48	1747.94	4579.14	-	16234*

§ Above includes Section 619-B company at Sl. Nos. 3 of working companies and Sl. Nos. 7 to 12 of non-working companies.

* Paid-up capital includes share application money which is appearing in brackets in column 5(a) to 5 (d).

** This represents unallocated manpower of 10,278 on account of erstwhile BSEB unbundled into five companies with effect from 1 November 2012.

(Total manpower = 10,278+5956 = 16,234)

*** Loans outstanding at the close of 2012-13 represent long-term loans only.

NA indicates that the information has not been provided by the respective companies.

Figures of the companies at Sl. No. A-27, C-1, C-3, C-7 to 12, C-14 to 15, C-18, C-20 to 25, C-27 to 31 and C-33 to 40 have been taken from the Audit Report (Commercial). Govt. of Bihar, 2011-12 as the required information has not been furnished by the respective companies.

Annexure – 2

(Referred to in paragraph 1.10)

Statement showing Equity/Loans received out of budget, grants and subsidy received/receivable, guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2013

(Figures in column 3 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year ^(d)				Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/penal interest waived	Total		
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)		
A. Working Government Companies															
FINANCE															
1.	Bihar State Backward Classes Finance & Development Corporation	1.00	-	-	-	-	-	-	25.56 ^(a,c)	-	-	-	-		
2.	Bihar State Minorities Finance Corporation Limited	1.00	-	-	-	-	-	-	47.50 ^(a,c)	-	-	-	-		
Sector-wise total		2.00	-	-	-	-	-	-	73.06^(a,c)	-	-	-	-		
INFRASTRUCTURE															
3.	Bihar State Building Construction Corporation Limited	4.94	-	-	-	-	-	-	-	-	-	-	-		
Sector-wise total		4.94	-	-	-	-	-	-	-	-	-	-	-		
POWER															
4.	Bihar State Hydroelectric Power Corporation Limited	-	57.78	-	-	-	-	-	-	-	-	-	-		
5.	Bihar State Power (Holding) Company Limited	1475.00	-	-	-	-	-	-	-	-	-	-	-		
6.	Bihar State Power Generation Company Limited	-	-	-	-	-	-	-	-	-	-	-	-		
7.	North Bihar Power Distribution Company Limited	-	153.28	-	339.38	-	-	-	-	-	-	-	-		

Audit Report on Public Sector Undertakings for the year ended 31 March 2013

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year ^(a)		Waiver of dues during the year							
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total				
														3 (a)	3 (b)	4 (a)	4 (b)
8.	South Bihar Power Distribution Company Limited	-	127.53	-	587.13	-	-	-	-	-	-	-	-	-	-	-	-
9.	Bihar State Power Transmission Company Limited	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sector-wise total	1475.00	338.59	-	936.51	-	-	-	-	-	-	-	-	-	-	-	-
SERVICES																	
10	Bihar State Tourism Development Corporation Limited	-	-	-	12.00	-	12.00	-	-	-	-	-	-	-	-	-	-
	Sector-wise total	-	-	-	12.00	-	12.00	-	-	-	-	-	-	-	-	-	-
	Total A (All sector-wise Working Government Companies)	1481.94	338.59	-	938.51	-	938.51	-	73.06^{(b)(v)}	-	-	-	-	-	-	-	-
B. Working Statutory corporations																	
Co-operative																	
1.	Bihar State Warehousing Corporation	-	-	-	16.00	-	16.00	-	-	-	-	-	-	-	-	-	-
	Sector-wise total	-	-	-	16.00	-	16.00	-	-	-	-	-	-	-	-	-	-
Power																	
2.	Bihar State Electricity Board [#]	-	338.58	-	1980.00	-	-	-	-	-	-	-	-	-	-	-	-
	Sector-wise total	-	338.58	-	1980.00	-	1980.00	-	-	-	-	-	-	-	-	-	-
FINANCE																	
3.	Bihar State Financial Corporation	-	-	-	0.46	-	0.46	-	-	-	-	-	-	-	-	-	-
	Sector-wise total	-	-	-	0.46	-	0.46	-	-	-	-	-	-	-	-	-	-
	Total B (All sector-wise working Statutory corporations)	-	-	-	1996.46	-	1996.46	-	-	-	-	-	-	-	-	-	-
	Grand Total (A + B)	1481.94	677.17	-	2934.97	-	2934.97	-	73.06^{(b)(v)}	-	-	-	-	-	-	-	-

^{(b)(v)} figures indicate total guarantees outstanding at the end of the year.

This figure relates to erstwhile Bihar State Electricity Board for the period ending 31 October 2012.

Annexure – 3

(Referred to in paragraphs 1.14, 1.29 and 1.33)

Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised

(Figures in column 5 (a) to (6) and (7) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)		Turn-over	Impact of Accounts Comments #	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ⁵	Return on capital employed ⁶	Percentage return on capital employed		
				Net Profit/ Interest & Depreciation	Net Profit/ Interest & Depreciation									
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
A. Working Government Companies														
AGRICULTURE & ALLIED														
1.	Bihar Rajya Beej Nigam Limited.	1999-2000	2013-14	(-12.19)	2.74	0.06	(-14.99)	1.89	-	3.71	(-58.45)	0.82	(-2.25)	-
2.	Bihar Rajya Matasya Vikas Nigam Limited	1992-93	1996-97	(-10.01)	0.17	0.04	(-10.22)	-	-	1.75	(-1.92)	1.74	(-0.05)	-
3.	SCADA Agro Business Company Limited.	2010-11	2011-12	0.01	-	0.01	0.00 ⁵	-	-	0.05	(-1.81)	1.11	-	0.36
	Sector-wise total			(-12.19)	2.91	0.11	(-15.21)	1.89	-	5.51	(-62.18)	3.67	(-2.30)	-
FINANCE														
4.	Bihar State Credit & Investment Corporation Limited.	2004-05	2011-12	(-10.26)	3.69	0.04	(-13.99)	2.23	(-0.99)	15.00	(-149.67)	32.00	(-0.30)	-
5.	Bihar State Backward Classes Finance & Development Corporation Limited.	1997-98	2006-07	0.41	0.68	0.02	(-10.29)	0.64	-	3.62	0.53	3.86	0.39	10.10
6.	Bihar State Minorities Finance Corporation Limited.	2008-09	2012-13	0.43	2.37	0.01	(-1.95)	2.44	-	4.75	(-6.99)	56.12	0.42	0.75
7.	Bihar State Film Development & Finance Corporation Limited.	1991-92	2000-01	0.02	-	0.00 ⁶	0.02	-	-	0.95	(-0.12)	0.88	0.02	2.27
	Sector-wise total	-	-	0.60	6.74	0.07	(-6.21)	5.31	(-0.99)	24.32	(-156.25)	92.86	0.53	-
INFRASTRUCTURE														
8.	Bihar Police Buildings Construction Corporation Limited	2003-04 2004-05	2012-13	(-10.11)	-	0.02	(-10.13)	3.21	0.23	0.10	(-8.37)	(-7.84)	(-0.13)	-

⁵ ₹ (-) 0.42 lakh⁶ ₹ 0.29 lakh

Audit Report on Public Sector Undertakings for the year ended 31 March 2013

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)			Turn-over	Impact of Accounts Comments #	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed #	Return on capital employed \$	Percentage return on capital employed (12)
				Net Profit/ Loss before Interest & Depreciation	Net Profit/ Interest	Depre- ciation							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(8)	(9)	(10)	(11)	(12)	
9.	Bihar Rajya Pui Nirman Nigam Limited	2010-11	2012-13	45.31	-	7.42	37.89	3.50	110.44	170.00	37.89	22.29	
10.	Bihar State Building Construction Corporation Limited.	2008-09 2009-10 2010-11 2011-12	2013-14 2012-13	0.39 24.16	- -	0.00 ⁷ 0.01	0.38 24.15	0.06 20.00	(-)2.16 34.57	(-)2.10 54.57	0.38 24.15	- 44.10	
11.	Bihar State Educational Infrastructure Development Corporation Limited	2011-12	2012-13	37.67	-	0.31	37.36	20.00	182.71	206.95	37.36	18.05	
13.	Bihar Urban Infrastructure Development Corporation Limited (BUIDCO)	2011-12	2012-13	2.81	-	0.11	2.70	5.00	2.98	7.98	2.70	33.83	
Sector-wise total				110.23	-	7.87	102.35	48.66	320.17	429.56	102.35	-	
MANUFACTURING													
14.	Bihar State Electronics Development Corporation Limited (BSEDCI)	2009-10	2011-12	8.31	0.92	0.08	7.31	5.66	1.76	35.30	8.23	23.31	
15.	Bihar State Mineral Development Corporation Limited (BSMDCL)	2000-01	2004-05	9.42	-	0.13	9.29	9.97	7.04	20.68	9.29	44.92	
16.	Bihar State Beverages Corporation Limited (BSBCL)	2010-11	2013-14	12.59	-	0.17	12.42	5.00	14.90	21.44	12.42	57.93	
Sector-wise total				30.32	0.92	0.38	29.02	20.63	23.70	77.42	29.94	-	
POWER													
17.	Bihar State Hydroelectric Power Corporation Limited (BSHPCL)	1999-2000	2012-13	6.60	6.54	5.65	(-)5.59	99.04	(-)44.79	251.74	0.95	0.38	

₹ (-) 0.29 lakh

(Figures in column 5 (a) to (6) and (7) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)		Turn-over	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed [@]	Return on capital employed [§]	Percentage return on capital employed		
				Net Profit/ Loss before Interest & Depreciation	Net Profit/ Interest Depreciation									
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
18.	Bihar State Power (Holding) Company Limited*	A/c not finalised	-	-	-	-	-	-	-	-	-	-	-	-
19.	Bihar State Power Generation Company Limited*	A/c not finalised	-	-	-	-	-	-	-	-	-	-	-	-
20.	Bihar State Power Transmission Company Limited*	A/c not finalised	-	-	-	-	-	-	-	-	-	-	-	-
21.	North Bihar Power Distribution Company Limited*	A/c not finalised	-	-	-	-	-	-	-	-	-	-	-	-
22.	South Bihar Power Distribution Company Limited*	A/c not finalised	-	-	-	-	-	-	-	-	-	-	-	-
23.	Bihar Grid Company Limited	2012-13	2013-14	0.00	-	-	0.00 [§]	0.05	-	0.05	-	0.00	-	-
Sector-wise total				6.60	6.54	5.65	(-15.59)	99.09	(-44.79)	251.79	(-44.79)	0.95	0.95	-
Services														
24.	Bihar State Tourism Development Corporation Limited	2004-05 2005-06 2006-07 2007-08 2008-09												
			2013-14	1.88	-	0.67	1.21	5.00	4.83	11.63	1.21	10.40		
			2012-13	(-2.44)	8.16	0.58	(-11.18)	4.46	(-46.04)	39.12	(-3.02)	-		
25.	Bihar State Food & Civil Supplies Corporation Limited	1990-91												
		2011-12	2012-13	0.81	-	0.08	0.73	0.05	-	7.47	0.73	9.77		
26.	Bihar Medical Services & Infrastructure Corporation Limited	2011-12												
Sector-wise total				0.25	8.16	1.33	(-9.24)	9.51	(-41.21)	58.22	(-1.08)	-	-	-
Miscellaneous														
27.	Bihar State Forest Development Corporation Limited	2000-01	2005-06	0.34	-	0.06	0.28	2.29	0.32	1.17	0.28	23.93		

§ ₹ (-) 0.38 lakh

Audit Report on Public Sector Undertakings for the year ended 31 March 2013

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)		Turn-over	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ¹⁰	Return on capital employed ^{\$}	Percentage return on capital employed		
				Net Profit/ Interest	Depre- ciation									
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
28.	Bihar State Text Book Publishing Corporation Limited	1998-99	2013-14	5 (a) (-10.26)	5 (b) -	5 (c) 0.06	5 (d) (-10.32)	17.02	-	0.48	(-16.29)	(-15.81)	(-10.32)	-
	Sector-wise total	-	-	0.08	-	0.12	(-10.04)	39.83	(-10.40)	2.77	(-5.97)	(-4.64)	(-10.04)	-
	Total A (All sector-wise working Government companies)	-	-	145.89	25.27	15.53	105.08	2721.29	(-8.81)	210.49	(-33.47)	908.88	130.35	-
B. Working Statutory Corporations														
FINANCE														
1.	Bihar State Financial Corporation	2011-12	2012-13	19.15	19.04	0.06	0.05	5.78	(-10.19)	77.84	(-382.14)	31.98	19.09	59.69
	Sector-wise total	-	-	19.15	19.04	0.06	0.05	5.78	(-10.19)	77.84	(-382.14)	31.98	19.09	-
2.	Bihar State Road Transport Corporation	2003-04	2013-14	(-69.35)	32.96	3.58	(-105.89)	28.21	**	101.28	(-1786.06)	(-1531.83)	(-172.93)	-
3.	Bihar State Warehousing Corporation	2009-10	2013-14	4.32	1.59	0.78	1.95	58.42	**	6.42	4.87	25.71	3.54	13.77
	Sector-wise total	-	-	(-65.03)	34.55	4.36	(-103.94)	86.63	-	107.70	(-781.19)	(-1506.12)	(-169.39)	-
	Total B (All sector-wise working Statutory corporations)	-	-	(-45.88)	53.59	4.42	(-103.89)	92.41	(-10.19)	185.54	(-1163.33)	(-474.14)	(-50.30)	-
	Grand Total (A + B)	-	-	100.01	78.86	19.95	1.19	2813.70	(-19.00)	396.03	(-1129.86)	434.74	80.05	-
C. Non-working Government companies														
AGRICULTURE & ALLIED														
1.	Bihar State Water Development Corporation Limited	1978-79	1997-98	3.03	0.25	0.61	2.17	-	-	5.00	11.20	26.70	2.42	9.06
2.	Bihar State Dairy Corporation Limited	1996-97	2013-14	(-10.00)	0.00	0.00 ⁹	(-10.00) ¹⁰	-	-	6.72	(-10.58)	4.86	(-10.00)	-
3.	Bihar Hill Area Lift Irrigation Corporation Limited	1982-83	1993-94	0.18	0.13	0.31	(-10.26)	0.01	-	5.60	(-10.86)	9.53	(-10.13)	-
4.	Bihar State Agro Industries Development Corporation Limited	1990-91 1991-92	2013-14	(-1.63)	0.57	0.02	(-2.22)	3.70	-	7.57	(-34.73)	(-6.64)	(-1.65)	-

⁹ ₹ 560 lakh
¹⁰ ₹ (-) 0.36 lakh

(Figures in column 5 (a) to (6) and (7) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)		Turn-over	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed [@]	Return on capital employed ^{\$}	Percentage return on capital employed		
				Net Profit/ Loss before Interest & Depreciation	Net Profit/ Interest Depreciation									
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
5.	Bihar State Fruit & Vegetables Development Corporation Limited	1994-95	2010-11	(-0.12)	0.73	0.07	(-0.92)	0.00	(-0.14)	2.10	(-7.82)	(-0.07)	(-0.19)	-
6.	Bihar Insecticide Limited	1986-87	1991-92	(-0.52)	0.16	0.35	(-1.03)	-	-	0.57	(-1.03)	2.35	(-0.87)	-
7.	SCADA Agro Business Limited, Khagaul	-	-	-	-	-	-	-	-	-	-	-	-	-
8.	SCADA Agro Business Limited, Dehri.	-	-	-	-	-	-	-	-	-	-	-	-	-
9.	SCADA Agro Business Limited, Arrah	-	-	-	-	-	-	-	-	-	-	-	-	-
10.	SCADA Agro Business Limited, Aurangabad	-	-	-	-	-	-	-	-	-	-	-	-	-
11.	SCADA Agro Business Limited, Mohania	-	-	-	-	-	-	-	-	-	-	-	-	-
12.	SCADA Agro Forestry Company Limited, Khagaul	-	-	-	-	-	-	-	-	-	-	-	-	-
Sector-wise total				(-0.94)	1.84	1.36	(-2.26)	3.71	(-0.14)	27.56	(-43.82)	36.73	(-0.42)	-
FINANCE														
13.	Bihar Panbhayati Raj Finance Corporation Limited	1984-85	1991-92	0.23	0.24	0.00 ¹¹	(-0.01)	-	-	1.44	(-0.03)	5.86	0.23	3.92
14.	Bihar State Handloom and Handicrafts Corporation Limited	1983-84	1996-97	0.02	0.11	0.01	(-0.10)	-	(-0.01)	6.28	(-0.44)	7.08	0.01	0.14
15.	Bihar State Small Industries Corporation Limited	1990-91	2005-06	(-0.21)	1.15	0.06	(-1.42)	15.22	(-0.53)	7.18	(-16.56)	1.86	(-0.27)	-
16.	Bihar State Industrial Development Corporation Limited	1987-88	2009-10	2.22	5.35	0.38	(-3.51)	6.59	(-9.28)	14.04	(-26.42)	29.54	1.84	6.23
Sector-wise total				2.26	6.85	0.45	(-5.04)	21.81	(-9.82)	28.94	(-43.45)	44.34	1.81	-
INFRASTRUCTURE														
17.	Bihar State Construction Corporation Limited	1990-91	2012-13	(-1.02)	-	0.11	(-1.13)	22.03	-	7.00	(-1.17)	8.39	(-1.13)	-
Sector-wise total				(-1.02)	-	0.11	(-1.13)	22.03	-	7.00	(-1.17)	8.39	(-1.13)	-

11 ₹ 16,235.26

Audit Report on Public Sector Undertakings for the year ended 31 March 2013

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)		Turn-over	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ⁱⁱⁱ	Return on capital employed ^{\$}	Percentage return on capital employed			
				5 (a)	5 (b)								5 (c)	5 (d)	(6)
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
MANUFACTURING															
18.	Bihar Solvent & Chemicals Limited	1986-87	1995-96	(-0.05)	0.11	0.16	(-0.32)	-	(-0.24)	0.66	(-0.32)	1.67	(-0.21)	-	
19.	Magadh Mineral Limited	-	-	-	-	-	-	-	-	-	-	-	-	-	
20.	Kumardhahi Metal Casting & Engineering Limited	1994-95	1995-96	(-1.13)	0.38	0.88	(-2.39)	10.89	-	2.17	(-8.16)	0.91	(-2.01)	-	
21.	Beltron Video System Limited	1987-88	1998-99	(-0.09)	0.05	0.01	(-0.15)	0.75	-	1.21	(-0.22)	1.02	(-0.10)	-	
22.	Beltron Mining System Limited	1989-90	2002-03	(-0.07)	-	0.03	(-0.10)	0.41	-	1.26	(-0.49)	0.52	(-0.10)	-	
23.	Beltron Informatics Limited	-	-	-	-	-	-	-	-	-	-	-	-	-	
24.	Bihar State Sugar Corporation Limited	1984-85	1996-97	(-2.84)	6.00	0.36	(-9.20)	-	(-4.67)	9.97	(-72.31)	(-10.24)	(-3.20)	-	
25.	Bihar State Cement Corporation Limited	-	-	-	-	-	-	-	-	-	-	-	-	-	
26.	Bihar State Pharmaceuticals & Chemicals Development Corporation Limited	1985-86	1992-93	(-0.16)	0.00 ¹²	0.01	(-0.17)	-	-	3.62	(-0.74)	6.87	(-0.17)	-	
27.	Bihar Maize Product Limited	1983-84	1987-88	(-0.03)	-	0.00 ¹³	(-0.03)	-	-	0.67	(-0.06)	0.80	(-0.03)	-	
28.	Bihar Drugs and Chemicals Limited	1985-86	1991-92	(-0.03)	-	0.00 ¹⁴	(-0.03)	-	-	0.94	(-0.16)	1.16	(-0.03)	-	
29.	Bihar State Textiles Corporation Limited	1987-88	1995-96	(-0.08)	-	0.01	(-0.09)	-	(-0.02)	4.98	(-0.32)	3.72	(-0.09)	-	
Sector-wise total				(-4.48)	6.54	1.46	(-12.48)	12.05	(-4.93)	25.48	(-82.78)	6.43	(-5.94)	-	
SERVICES															
30.	Bihar State Export Corporation Limited	1991-92	1999-00	0.11	0.20	0.01	(-0.10)	4.94	(-0.03)	2.00	(-0.01)	3.75	0.10	2.67	
Sector-wise total				0.11	0.20	0.01	(-0.10)	4.94	(-0.03)	2.00	(-0.01)	3.75	0.10	2.67	-

¹² ₹ 1,680.50

¹³ ₹ 9,052.80

¹⁴ ₹ 3,28.52

(Figures in column 5 (a) to (6) and (7) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)		Turn-over	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed [@]	Return on capital employed ^{\$}	Percentage return on capital employed		
				5 (a)	5 (b)								5 (c)	5 (d)
MISCELLANEOUS														
31.	Bihar Paper Mills Limited	1985-86	1997-98	(-10.05)	-	0.01	(-10.06)	-	0.00 ¹⁵	1.56	(-10.31)	1.44	(-10.06)	-
32.	Bihar State Glazed Tiles & Ceramics Limited	1985-86	1997-98	(-10.06)	0.02	0.00 ¹⁶	(-10.08)	-	-	0.16	(-10.51)	3.50	0.06	-
33.	Vishwamitra Paper Industries Limited	1984-85	1988-89	(-10.01)	-	0.00 ¹⁷	(-10.01)	-	-	0.40	(-10.01)	0.69	(-10.01)	-
34.	Jhanjharpur Paper Industries Limited	1985-86	1991-92	(-10.01)	0.00 ¹⁸	0.00 ¹⁸	(-10.01)	-	(-10.03)	0.42	(-10.02)	0.59	(-10.01)	-
35.	Bihar State Jamin Extract Limited	1988-89	1993-94	(-10.16)	0.16	0.00 ²⁰	(-10.32)	-	-	1.03	(-10.67)	2.49	(-10.16)	-
36.	Bihar State Finished Leathers Corporation Limited	1983-84	1986-87	(-11.49)	-	-	(-11.49)	-	-	1.47	(-2.13)	6.15	(-11.49)	-
37.	Synthetic Resins (Eastern) Limited	1983-84	1987-88	(-10.02)	0.00 ²¹	-	(-10.02)	-	-	0.09	(-10.01)	0.17	(-10.02)	-
38.	Bhavani Active Carbon Limited	1985-86	1989-90	(-10.01)	-	-	(-10.01)	-	-	0.02	(-10.01)	0.01	(-10.01)	-
39.	Bihar State Leather Industries Development Corporation Limited	1982-83	2004-05	(-10.25)	0.08	0.04	(-10.37)	-	(-10.01)	5.14	(-2.92)	2.56	(-10.29)	-
40.	Bihar Scooters Limited	-	-	-	-	-	-	-	-	-	-	-	-	-
Sector-wise total				(-2.06)	0.26	0.05	(-2.37)	-	(-10.04)	10.29	(-16.59)	17.60	(-1.99)	-
Total C (All sector-wise non-working Government companies)				(-16.13)	15.69	3.44	(-23.38)	64.54	(-14.96)	101.27	(-177.82)	117.24	(-17.57)	-
Grand Total (A + B + C)				93.88	94.55	23.39	(-22.19)	2878.24	(-23.96)	497.30	(-1307.68)	551.98	72.48	-

Above includes Section 619-B company at Sl. No. 3 of working companies and Sl. Nos. 7 to 12 of non-working companies.

¹⁵ ₹ 36,000

¹⁶ ₹ 47,550.94

¹⁷ ₹ 7,623.00

¹⁸ ₹ 2,533.30

¹⁹ ₹ 421.36

²⁰ ₹ 22,074.77

²¹ ₹ 5,814.45

- # Impact of accounts comments include the net impact of comments of CAG and is denoted by (+) increase in profit/decrease in losses (-) decrease in profit/increase in losses.
- @ Capital employed represents net fixed assets (including capital works-in-progress) plus working capital except in case of finance companies/corporations where the capital employed is worked out as a mean of aggregate of the opening and closing balances of paid up capital, free reserves, bonds, deposits and borrowings (including refinance). Consequent upon amendment in Schedule IV of Companies Act 1956, Capital Employed has been computed as: Shareholders fund (i.e. Share capital, Share application money pending allotment and Free reserve after adjusting accumulated loss if any) plus Long term Borrowings consequent upon amendment in Schedule IV to the Companies Act w.e.f. 1st April 2011. Sl. No. A1,A3,A4,A6, A8 to A17,A23 to A26,A28,B1 to B3,C2,C4 & C17.
- \$ Return on capital employed has been worked out by adding profit and interest charged to profit and loss account.
- ** Audit of Accounts by CAG for these corporations is under progress.
- * These Companies commenced their operation w.e.f. 01 November 2012 on unbundling of erstwhile Bihar State Electricity Board. The turnover/Loss of Board upto October 2012 and other PSU's is as under.
- (1) Loss incurred by working PSUs = ₹ 1.19 crore + ₹ (-) 1087.63 crore (BSEB) = ₹ 1086.44 crore
- (2) Total Turnover = (A+B) + BSEB = ₹ 2813.70 crore + ₹ 2043.93 crore (BSEB) = ₹ 4857.63 crore
- (3) Loss for the current year = (A+B+C) + BSEB = ₹ 22.19 crore + ₹ 1087.63 crore (BSEB) = ₹ 1109.82 crore

Annexure - 4

(Referred to in paragraph 1.14)

Statement of financial position of Statutory corporations

(Amount: ₹ in crore)

1. Bihar State Road Transport Corporation[♦]			
Particulars	2010-11 (Provisional)	2011-12 (Provisional)	2012-13 (Provisional)
A. Liabilities			
Capital (including capital loan & equity capital)	525.35	646.69	649.06
Borrowings (Government)	–	–	–
(Others)	–	–	–
Funds**	0.30	0.30	0.30
Trade dues and other current liabilities (including provisions)	925.52	722.77	754.81
Total – A	1451.17	1369.76	1404.17
B. Assets			
Gross Block	–	–	–
Less depreciation	–	–	–
Net fixed assets	32.00	27.00	22.00
Capital works in progress (including cost of chassis)	–	–	–
Investments	–	–	–
Current Assets, loans and advances	325.39	149.75	88.00
Accumulated Losses	1093.78	1193.01	1294.17
Total – B	1451.17	1369.76	1404.17
C. Capital employed	(-)568.13	(-)546.32	(-)645.11
2. Bihar State Financial Corporation[♦]			
Particulars	2010-11	2011-12	2012-13 (Provisional)
A. Liabilities			
Paid-up capital*	77.84	77.84	77.84
Share application money	–	–	–
Reserve fund, other reserves and surplus	10.05	10.05	10.05
Borrowings	–	–	–
Bonds and Debentures	3.47	–	–
Fixed Deposits	–	–	–
IDBI & SIDBI	–	–	–
Reserve Bank of India	–	–	–
Loan towards share capital	228.47	228.47	228.47
(a) State Govt.			
(b) I.D.B.I.			
Refinance Loan IDBI & SIDBI	–	–	–
Others including State Govt.	–	–	–

♦ Figures are as per information provided by the Corporation.

** Excluding depreciation funds.

♦ Figures are as per information provided by the Corporation.

* Paid-up capital includes share application money.

Current liabilities and provisions	305.34	281.51	292.55
Total – A	625.17	597.87	608.91
B. Assets			
Cash and Bank balance	71.16	61.12	65.01
Investments	0.04	0.04	0.04
Loans and advances	162.59	143.92	140.17
Net fixed assets	0.65	0.64	0.60
Other assets	8.53	10.01	10.14
Miscellaneous Expenditure	382.20	382.14	392.95
Total – B	625.17	597.87	608.91
C. Capital employed**	335.75	(-)65.78	(-)76.56
3. Bihar State Warehousing Corporation[♦]			
Particulars	2010-11 (Provisional)	2011-12 (Provisional)	2012-13 (Provisional)
A. Liabilities			
Paid-up capital	6.42	6.42	6.42
Reserves and surplus	11.59	11.59	11.59
Subsidy from Government	Nil	Nil	Nil
Borrowing- Govt. Others	1.17	Nil	Nil
Trade dues and other liabilities (including provisions)	41.52	38.09	NA
Total –A	60.70	56.10	
B. Assets			
Gross block	22.24	22.30	22.30
Less depreciation	8.10	8.85	-
Net fixed assets	14.14	13.44	-
Capital work-in-progress	2.03	3.78	-
Current assets, loans and advances	44.53	38.88	-
Profit and loss Account	-	-	-
Total – B	60.70	56.10	-
C. Capital employed	19.18	18.01	-

** Capital employed represents shareholder fund + Free Reserve + Long term Borrowing as per revised schedule IV w.e.f. 01 April 2011.

♦ Figures are as per information provided by the Corporation.

Annexure - 5

(Referred to in paragraph 1.14)

Statement of working results of Statutory corporations

(Amount: ₹ in crore)

1 Bihar State Road Transport Corporation[♦]				
	Particulars	2010-11 (Provisional)	2011-12 (Provisional)	2012-13 (Provisional)
	Operating			
(a)	Revenue	19.56	21.03	18.00
(b)	Expenditure	33.53	36.46	27.24
(c)	Surplus (+)/Deficit (-)	(-)13.97	(-) 15.43	(-) 9.24
	Non-operating			
(a)	Revenue	-	10.35	8.00
(b)	Expenditure	7.18	94.15	99.92
(c)	Surplus (+)/Deficit (-)	(-)7.18	(-)83.80	(-) 91.92
	Revenue	19.56	31.38	26.00
	Expenditure	40.71	130.61	127.16
	Net Profit (+)/ Loss (-)	(-)21.15	(-) 99.23	(-) 101.16
	Interest on capital and loans	-	89.63	97.70
	Total return on Capital employed	-	(-)9.6	(-)3.46
2 Bihar State Financial Corporation[♦]				
	Particulars	2010-11	2011-12	2012-13 (Provisional)
1.	Income			
i)	Interest on loans	8.28	5.78	6.86
ii)	Other income	4.89	7.70	9.89
iii)	Excess provision written back	39.42	20.65	3.81
	Total - 1	52.59	34.13	20.56
2.	Expenses[*]			
i)	(a) Interest on long term loans and short term loans	31.53	19.04	16.35
	(b) Provision for non-performing assets	-	-	-
	(c) Provision for FBT/MAT	-	-	-
	(d) Other Expenses	19.34	15.03	15.01
	Total - 2	50.87	34.07	31.36
3.	Profit (+)/Loss (-) before tax (1-2)	1.72	0.06	(-)10.80
4.	Provision for tax	-	-	-
5.	Other appropriations	-	-	-
6.	Amount available for dividend [#]	-	-	-
7.	Dividend	-	-	-

♦ Figures are provided by the Corporation.

♦ Figures are provided by the Corporation.

* Provision for Non-Performing Assets for the year may be distinctly shown under the head Expenses.

Represents profit of current year available for dividend after considering the specific reserve.

8.	Total return on capital employed	0.30	0.02	-
9.	Percentage of return on capital employed	0.51	0.02	-3.41
3	Bihar State Warehousing Corporation[♦]			
	Particulars	2010-11 (Provisional)	2011-12 (Provisional)	2012-13 (Estimated)
1.	Income			
(a)	Warehousing charges	9.32	11.92	17.00
(b)	Other income	56.55	56.68	86.16
	Total - 1	65.87	68.60	103.16
2.	Expenses			
(a)	Establishment Charges	4.91	4.96	10.58
(b)	Other Expenses	58.50	55.59	89.51
	Total - 2	63.41	60.55	100.09
3.	Profit (+)/Loss (-) before tax	2.47	3.06	3.06
4.	Prior period adjustment	0.04	-	-
5.	Other appropriation	-	-	-
6.	Amount available for dividend	2.43	8.06	3.06
7.	Total return on Capital employed	2.47	3.06	3.06
8.	Percentage of return on Capital employed	12.88	16.98	-

[♦] Figures are provided by the Corporation.

Annexure-6

(Referred to in paragraph 1.22)

Statement showing investments made by the State Government in PSUs
whose accounts are in arrear

(₹ in crore)

Name of PSU	Year upto which Accounts finalised	Paid up capital as per latest finalised Accounts	Investment made by the State Government during the years for which Accounts are in arrears				
			Equity	Loans	Grants	Others to be specified (subsidy)	Total
A. Working Companies							
Bihar Rajya Beej Nigam Limited	1999-00	3.71	-	2.28	59.69	-	61.97
Bihar State Text Book Publishing Corporation Limited	1998-99	0.48	-	-	-	205.00	205.00
Bihar State Backward Classes Finance & Development Corporation	1997-98	3.62	16.74	7.49	-	-	24.23
Bihar State Tourism Development Corporation Limited	2008-09	5.00	-	-	-	12.00	12.00
Bihar State Food & Civil Supplies Corporation Limited	1990-91	4.46	0.81	600.75	-	-	601.56
Bihar Rajya Pul Nirman Nigam Limited	2010-11	3.50	-	-	-	-	-
Bihar Police Building Construction Corporation Limited	2004-05	0.10	-	-	-	-	-
Bihar State Hydroelectric Power Corporation Limited	1999-00	99.04	-	147.55	-	-	147.55
Bihar State Power Holding Company Limited	A/c has not been finalised since inception	-	1475.00	-	-	-	1475.00
Bihar State Power Transmission Company Limited	A/c has not been finalised since inception	-	-	-	-	-	-
Bihar State Power Generation Company Limited	A/c has not been finalised since inception	-	-	-	-	-	-
North Bihar Power Distribution Company Limited	A/c has not been finalised since inception	-	-	153.28	-	339.38	492.66
South Bihar Power Distribution Company Limited	A/c has not been finalised since inception	-	-	127.53	-	587.13	714.66
Bihar Grid Company Limited	2012-13	0.05	-	-	-	-	-
Bihar Rajya Matasya Vikash Nigam Limited	1992-93	1.75	1.25	5.63	-	-	6.88

Audit Report on Public Sector Undertakings for the year ended 31 March 2013

Bihar State Forest Development Corporation Limited	2000-01	2.29	-	-	-	-	-
Bihar State Credit & Investment Corporation Limited	2004-05	15.12	-	57.49	-	-	57.49
Bihar State Film Development & Finance Corporation Limited	1991-92	0.95	1.05	0.01	-	-	1.06
Bihar State Electronic Development Corporation Limited	2009-10	5.66	-	-	-	-	-
Bihar State Mineral Development Corporation Limited	2000-01	9.97	-	-	11.00	-	11.00
Bihar State Minorities Finance Corporation Limited	2008-09	33.79	22.29	-	-	-	22.29
Bihar State Beverages Corporation Limited	2010-11	5.00	-	-	-	-	-
Bihar State Building Construction Corporation Limited	2011-12	5.00	4.94	-	-	-	4.94
Bihar State Road Development Corporation Limited	2011-12	20.00	-	-	-	-	-
Bihar Urban Infrastructure Development Corporation Limited	2011-12	5.00	-	-	-	-	-
Bihar State Educational Infrastructure Development Corporation Limited	2011-12	20.00	-	-	-	-	-
Bihar Medical Services & Infrastructure Corporation Limited	2011-12	6.74	-	-	-	-	-
Total (A)		251.23	1522.08	1102.01	70.69	1143.51	3838.29
B. Working Statutory Corporation							
Bihar State Road Transport Corporation	2003-04	101.28	-	456.77	-	-	456.77
Bihar State Financial Corporation	2011-12	77.84	-	-	91.28	-	91.28
Bihar State Warehousing Corporation	2009-10	6.42	-	-	16.00	-	16.00
Total (B)		185.54	-	456.77	107.28	-	564.05
Total (A+B)		436.77	1522.08	1558.78	177.97	1143.51	4402.34
C. Non-working Companies							
Bihar State Small Industries Corporation Limited	1990-91	7.18	-	1.66	-	2.46	4.12
Bihar State Pharmaceutical & Chemical Development Corporation Limited	1985-86	3.62	12.92	6.30	-	-	19.22
Bihar State Industrial Development Corporation Limited	1987-88	14.04	-	38.47	-	-	38.47
Bihar State Leather Industries Development Corporation Limited	1982-83	5.14	12.26	43.18	-	-	55.44

Bihar State Textile Corporation Limited	1987-88	4.98	5.80	2.74	-	-	8.54
Bihar State Dairy Corporation Limited	1995-96	6.72	-	-	-	-	-
Bihar State Construction Corporation Limited	1990-91	7.00	2.00	1.05	-	-	3.05
Bihar Hill Area Lift Irrigation Corporation Limited	1982-83	5.60	5.22	18.78	-	55.41	79.41
Bihar State Sugar Corporation Limited	1984-85	9.97	10.03	365.32	-	-	375.35
Bihar Panchayati Raj Finance Corporation Limited	1984-85	1.44	-	-	-	-	-
Bihar State Water Development Corporation Limited	1978-79	5.00	5.00	154.33	-	-	159.33
Bihar State Agro Industries Development Corporation Limited	1991-92	7.57	0.07	24.66	-	-	24.73
Bihar Fruits & Vegetables Development Corporation Limited	1994-95	2.10	-	4.65	21.07	-	25.72
Bihar State Export Corporation Limited	1991-92	2.00	-	2.21	-	0.07	2.28
Bihar State Handloom & Handicrafts Corporation Limited	1983-84	6.28	3.72	0.25	-	0.48	4.45
Bihar Solvent & Chemicals Limited	1986-87	0.66	-	-	-	-	-
Bihar State Cement Corporation Limited	A/c has not been finalised since inception	-	-	-	-	-	-
Bihar Drugs and Chemicals Limited	1985-86	0.94	NA	NA	NA	NA	NA
Bihar State Tannin Extract Limited	1988-89	1.03	NA	NA	NA	NA	NA
Bihar State Finished Leathers Corporation Limited	1983-84	1.47	-	9.18	-	-	9.18
Bihar Scooter Limited	-	-	-	6.09	-	-	6.09
Total (C)		92.74	57.02	678.87	21.07	58.42	815.38
Total (A+B+C)		529.51	1579.10	2237.65	199.04	1201.93	5217.72

* Figures are based on the information furnished by the Companies.

NA indicates that the information has not been provided by the respective Company.

Annexure - 7

(Referred to in Paragraph 3.22)

Statement showing details of construction of godowns and their status of completion

Sl. No.	Location & Capacity (in MT)	Name of the work	Date of work order	Date of completion of work	Date of handing over	Schedule of completion (months)	Delay in completion (months)	Loss of potential storage charge (₹ in lakh)	Reason for delay
2007-08									
1	Motihari (5000 X 1= 5000 MT)	(i) Civil works	30-01-09	27-01-13	January 2013	7	40	109.20	Poor co-ordination among different works as work orders were issued from the period from January 2009 to June 2012, Lok Sabha Election '09, Court case.
		(ii) VDF Works	8-06-12	6-10-12					
		(iii) Paver works	8-06-12	27-01-13					
		(iv) PEB roofing	28-02-09	17-12-09					
2	Samastipur (5000 X 2= 10000 MT)	(i) Civil works	17-07-09	8-08-12	August 2012	7	29	158.34	Poor co-ordination among different works as work orders were issued from the period from July 2009 to April 2011, Assembly election '10, damage of road bridge.
		(ii) VDF Works	1-04-11	20-07-12					
		(iii) Paver works	21-04-11	08-08-12					
		(iv) PEB roofing	31-08-10	31-12-12					
3	Fatuha (5000 X 2 = 10000 MT)	(i) Civil works	1-02-09	31-03-11	April 2011	7	18	98.28	Poor co-ordination among different works as work orders were given from the period from February 2009 to December 2010, removal of high tension wire.
		(ii) VDF Works	7-12-10	31-03-11					
		(iii) Paver works	7-12-10	31-03-11					
		(iv) PEB roofing	28-02-09	17-12-09					
4	Chapra (5000 X 2= 10000 MT)	(i) Civil works	1-02-09	7-07-11	July 2011	7	21	114.66	Poor co-ordination among different works as work orders were given from the period from February 2009 to December 2010, Lok Sabha Election '09.
		(ii) VDF Works	29-12-10	25-06-11					
		(iii) Paver works	29-12-10	7-07-11					
		(iv) PEB roofing	28-08-09	12-11-09					

Sl. No.	Location & Capacity (in MT)	Name of the work	Date of work order	Date of completion of work	Date of handing over	Schedule of completion (months)	Delay in completion (months)	Loss of potential storage charge ₹ in lakh)	Reason for delay
5	Mohania (5000 X 1=5000 MT)	(i) Civil works	1-02-09	20-05-11	May 2011	7	19	51.87	Poor co-ordination among different works as work orders were given from the period from February 2009 to December 2010, Assembly Election' 10.
		(ii) VDF Works	21-01-11	9-04-11					
		(iii) Paver works	21-01-11	19-05-11					
		(iv) PEB roofing	28-02-09	9-12-09					
Total			-	-	-	-	-	532.35	-
2008-09									
6	Ara (5000 X 1= 5000 MT)	(i) Civil works	17-07-09		In progress	7	37	-	Delay in receipt of fund from the State Government.
		(ii) VDF Works	17-07-09						
		(iii) Paver works	28-08-11						
		(iv) PEB roofing	31-08-10	4-11-10					
7	Sasaram (5000 X 1 = 5000 MT)	(i) Civil works	30-06-09		In progress	7	38	-	Delay in receipt of fund from the State Government.
		(ii) VDF Works	-						
		(iii) Paver works	-						
		(iv) PEB roofing	28-02-09	31-07-10					

Annexure - 8

(Referred to in Paragraph 3.24)

Statement showing details of approved locations under PEG-2008, their capacity, and present status of construction

Sl. No.	Name of the Center	Capacity (MT)	Tender date	HLC date	Date of Agreement	Date of comment	Scheduled date of completion	Remarks	Present position as on 30.09.13
1	Gopalganj	5000	25-2-11	30-6-11	Agreement yet to be entered.	-	-	Not completed	Pre construction activities at hand.
2	Begusarai	15000	25-2-11	30-6-11	Agreement yet to be entered.	-	-	Not completed	Brick work completed up to door level, filling work of campus is in progress. Land conversion has been done.
3	Khagaria	10000	25-2-11	30-6-11	25-7-12	25-7-12	24-7-13	Not completed	Brick work completed up to roof level. Fabrication of roofing material is in progress.
4	Siwan	10000	25-2-11	9-8-11	27-6-12	25-7-12	24-7-13	Not completed	Construction of 2000 MT godown completed. Roofing work is in progress for 3000 MT and foundation work in progress for 5000 MT.
5	Motihari	20000	25-2-11	9-8-11	24-1-12	3-4-12	2-4-13	Not completed	Though godowns were ready to use but agreement for transfer had not been made.
6	Jamui	5000	25-2-11	9-8-11	03-04-12	4-5-12	3-5-13	Not completed	Cancelled.
7	Bettiah	25000	25-2-11	9-8-11	20-7-12	25-7-12	24-7-13	Not completed	Boundary wall completed. Pre-construction activities started.
8	Ara	20000	25-2-11	27-2-13	Agreement yet to be entered.	-	-	Not completed	NOC received. Agreement under progress.
9	Sasaram	25000	25-2-11	27-2-13	Agreement yet to be entered.	-	-	Not completed	NOC yet to be received.
10	A.N. Road	20000	25-2-11	27-2-13	Agreement yet to be entered.	-	-	Not completed	NOC received. Agreement under progress.
		155000							

Annexure-9

(Referred to in paragraph 4.12)

Statement of department-wise outstanding Inspection Reports (IRs)

Sl. No.	Name of Department	No. of PSUs	No. of outstanding IRs	No. of outstanding paragraphs	Year from which paragraphs outstanding
1	Industry	2	8	33	2007-08
2	Information Technology	1	4	23	2007-08
3	Environment & Forest	1	1	9	2005-06
4	Agriculture	1	3	7	2004-05
5	Energy ²²	7	613	1241	2004-05
6	Food & Consumer Protection	1	4	33	2007-08
7	Tourism	1	1	3	2011-12
8	Education	1	2	7	2010-11
9	Road Construction	2	3	27	2011-12
10	Home (Police)	1	2	9	2007-08
11	Transport	1	3	20	2007-08
12	Co-operative	1	5	24	2004-05
13	Registration, Excise & Prohibition	1	5	22	2008-09
14	Minority Welfare	1	2	12	2010-11
15	Backward & Extremely Backward Classes Welfare Department	1	1	5	2010-11
16	Urban Development & Housing	1	1	5	2010-11
Total		24	658	1480	

²² This includes 610 IRs and 1229 Para pertaining to the erstwhile BSEB which has been unbundled w.e.f. 01st November 2012.

Annexure – 10

(Referred to in paragraph 4.12)

Statement of department-wise Draft paragraphs/Performance Audit Reports, reply to which are awaited

Sl. No.	Name of Department	No. of Draft paragraphs	No. of Performance Audit Reports	Periods of issue
1.	Information Technology, Home and Registration, Excise & Prohibition	1	-	May to July 2013
2.	Energy	9	-	May to July 2013
3.	Urban Development & Housing	1	-	July 2013
4.	Co-operative	-	1	August 2013
5.	Backward Classes & Extremely Backward Classes Welfare	-	1	September 2013