

**Annexure – 1**

**(Referred to in paragraphs 1.3, 1.4, 1.5 & 1.17)**

**Statement of particulars of up-to-date paid-up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2008 in respect of Government companies and Statutory corporations  
(Figures in brackets indicate share application money pending allotment)**

**(Figures in column 3(a) to 4(g) are Rupees in lakh)**

Sl.No.	Sector and name of the company.	Paid up capital at the end of the current year.					Equity /loans received out of budget during the year.		Other loans received during the year.	Loans outstanding at the close of 2007-08.				Debt equity ratio for 2007-08 (Previous year) 4(g)/3(e)
		State Govt.	Central Govt.	Holding Companies	Others	Total	Equity	Loans		State Govt.	Central Govt.	Others.	Total.	
1	2	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	4(g)	5
<b>A</b>	<b>Working Companies</b>													
	<b>Agriculture and allied</b>													
1	Bihar Rajya Beej Nigam Limited	162.46 (65.20)	--	---	138.94 (4.24)	301.40 (69.44)	--	--	227.62	3,020.17	--	--	3,020.17	8.14:1 (7.53:1)
2	Bihar Rajya Matasya Vikas Nigam Limited	174.75 (125.25)	---	---	---	174.75 (125.25)	--	--	--	263.12	2.50	--	265.62	0.89:1 0.89:1
	<b>Sector-wise total</b>	<b>337.21</b> <b>(190.45)</b>	--	---	<b>138.94</b> <b>(04.24)</b>	<b>476.15</b> <b>(194.69)</b>	--	--	<b>227.62</b>	<b>3,283.29</b>	<b>2.50</b>	--	<b>3,285.79</b>	<b>6.90:1</b> <b>4.56:1</b>
	<b>Electronics</b>													
3	Bihar State Electronics Development Corporation Limited	407.77 (159.14)	---	---	---	407.77 (159.14)	--	--	--	593.48	--	--	593.48	1.05:1 (1.05:1)
	<b>Sector-wise total</b>	<b>407.77</b> <b>(159.14)</b>	---	---	---	<b>407.77</b> <b>(159.14)</b>	--	--	--	<b>593.48</b>	--	--	<b>593.48</b>	<b>1.05:1</b> <b>(1.05:1)</b>
	<b>Forest</b>													
4	Bihar State Forest Development Corporation Limited	175.08	54.00	---	---	229.08	--	--	--	--	--	--	--	--
	<b>Sector wise total</b>	<b>175.08</b>	<b>54.00</b>	---	---	<b>229.08</b>	--	--	--	--	--	--	--	--
	<b>Mining</b>													
5	Bihar State Mineral Development Corporation Limited	997.35	---	---	---	997.35	--	--	--	--	--	--	--	--

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	<b>Sector wise total</b>	<b>997.35</b>	---	---	---	<b>997.35</b>	--	--	--	--	--	--	--	--
<b>Construction</b>														
6	Bihar Police Building Construction Corporation Limited	10.00	---	---	---	10.00	--	--	--	42.90	--	--	42.90	4.29:1 (4.29:1)
7	Bihar Rajya Pu1 Nirman Nigam Limited	350.00	---	---	---	350.00	--	--	--	--	--	--	--	--
	<b>Sector wise total</b>	<b>360.00</b>	---	---	---	<b>360.00</b>	--	--	--	<b>42.90</b>	--	--	<b>42.90</b>	<b>4.29:1</b> <b>(4.29:1)</b>
<b>Development of Economically Weaker Section</b>														
8	Bihar State Minorities Finance Corporation Limited	895.00 (205.00)	---	---	1,132.43	2,027.43 (205.00)	205.00	---	451.48	--	--	2,569.59	2,569.59	1.15:1 <b>(1.80:1)</b>
9	Bihar State Backward Classes Finance & Development Corporation	1,336.00 (200.00)	---	---	---	1,336.00 (200.00)	200.00	---	212.08	---	2,091.21	---	2,091.21	1.36:1 (1.41:1)
	<b>Sector wise total</b>	<b>2,231.00</b> <b>(405.00)</b>	---	---	<b>1132.43</b>	<b>3,363.43</b> <b>(405.00)</b>	<b>405.00</b>	---	<b>663.56</b>	---	<b>2,091.21</b>	<b>2,569.59</b>	<b>4,660.80</b>	<b>1.24:1</b> <b>(1.28:1)</b>
<b>Public Distribution</b>														
10	Bihar State Food & Civil Supplies Corporation Limited	526.58	---	---	---	526.58	---	---	---	11,864.01	194.06	---	12,058.07	22.9:1 (22.9:1)
	<b>Sector wise total</b>	<b>526.58</b>	---	---	---	<b>526.58</b>	---	---	---	<b>11,864.01</b>	<b>194.06</b>	---	<b>12,058.07</b>	22.9:1 (22.9:1)
<b>Tourism</b>														
11	Bihar State Tourism Development Corporation Limited	500.00	---	---	---	500.00	---	---	---	---	---	---	---	---
	<b>Sector wise total</b>	<b>500.00</b>	---	---	---	<b>500.00</b>	---	---	---	---	---	---	---	---
<b>Power</b>														
12	Bihar State Hydro Electric Power corporation Limited	9,904.00	---	---	---	9,904.00	---	---	1,993.00	15698.84	---	5,131.00	20,829.84	2.10:1 (1.90:1)
	<b>Sector wise total</b>	<b>9,904.00</b>	---	---	---	<b>9,904.00</b>	---	---	<b>1,993.00</b>	<b>15698.84</b>	---	<b>5,131.00</b>	<b>20,829.84</b>	<b>2.10:1</b> <b>(1.90:1)</b>
<b>Financing</b>														
13	Bihar State Credit & Investment Corporation Limited	1,500.00 (12.35)	---	---	---	1,500.00 (12.35)	---	---	---	2,047.34	---	3,701.38	5,748.72	3.80:1 (3.87:1)
	<b>Sector wise total</b>	<b>1,500.00</b> <b>(12.35)</b>	---	---	---	<b>1,500.00</b> <b>(12.35)</b>	---	---	---	<b>2,047.34</b>	---	<b>3,701.38</b>	<b>5,748.72</b>	<b>3.80:1</b> <b>(3.87:1)</b>
<b>Miscellaneous Sector</b>														
14	Bihar State Text- Book Publishing Corporation Limited*	35.75	---	---	11.92	47.67	---	---	---	--	---	---	---	---

15	Bihar State Film Development and Finance Corporation Limited	100.00	---	---	---	100.00	---	---	---	14.80	---	---	14.80	0.15:1 (0.15:1)
16	Bihar State Beverages Corporation Limited	500.00	---	---	---	500.00	---	---	---	---	---	---	---	---
	<b>Sector wise total</b>	<b>635.75</b>	---	---	<b>11.92</b>	<b>647.67</b>	---	---	---	<b>14.80</b>	---	---	<b>14.80</b>	<b>0.02:1 (0.93:1)</b>
	<b>TOTAL (A)</b>	<b>17,574.74 (766.94)</b>	<b>54.00</b>	---	<b>1,283.29 (04.24)</b>	<b>18,912.03 (771.18)</b>	<b>405.00</b>	---	<b>2,884.18</b>	<b>33,544.66</b>	<b>2,287.77</b>	<b>11,401.97</b>	<b>47,234.40</b>	<b>2.40:1 (3.79:1)</b>
<b>B</b>	<b>Working Statutory Corporations</b>													
	<b>Power</b>													
1	Bihar State Electricity Board	---	---	---	---	---	---	22,211.12	8,249.43	6,17,732.92	---	56,308.09	6,74,041.01	---
	<b>Sector wise total</b>	---	---	---	---	---	---	<b>22,211.12</b>	<b>8,249.43</b>	<b>6,17,732.92</b>	---	<b>56,308.09</b>	<b>6,74,041.01</b>	---
	<b>Transport</b>													
2	Bihar State Road Transport Corporation.	7,475.57	2,651.78	---	---	101,27.35	---	---	---	8,102.22	---	---	8,102.22	0.8:1 (0.8:1)
	<b>Sector wise total</b>	<b>7,475.57</b>	<b>2,651.78</b>	---	---	<b>10,127.35</b>	---	---	---	<b>8,102.22</b>	---	---	<b>8,102.22</b>	<b>0.8:1 (0.8:1)</b>
	<b>Financing</b>													
3	Bihar State Financial Corporation.	3,994.77	---	---	3,788.94	7,783.71	---	7,100.00	---	19,851.42	---	10,067.50	29,918.92	3.84:1 (3.68:1)
	<b>Sector wise total</b>	<b>3,994.77</b>	---	---	<b>3,788.94</b>	<b>7,783.71</b>	---	<b>7,100.00</b>	---	<b>19,851.42</b>	---	<b>10,067.50</b>	<b>29,918.92</b>	<b>3.84:1 (3.68:1)</b>
	<b>Miscellaneous</b>													
4	Bihar State Ware-housing Corporation.	68.55 (200.00)	---	---	68.55	137.10 (200.00)	---	---	---	---	---	468.04	468.04	0.73:1 (1.92:1)
	<b>Sector wise total</b>	<b>68.55 (200.00)</b>	---	---	<b>68.55</b>	<b>137.10 (200.00)</b>	---	---	---	---	---	<b>468.04</b>	<b>468.04</b>	<b>0.73:1 (1.92:1)</b>
	<b>TOTAL (B)</b>	<b>11,538.89 (200.00)</b>	<b>2,651.78</b>	---	<b>3,857.49</b>	<b>18,048.16 (200.00)</b>	---	<b>29,311.12</b>	<b>8,249.43</b>	<b>6,45,686.56</b>	---	<b>66,843.63</b>	<b>7,12,530.19</b>	<b>38.41:1 (34.83:1)</b>
	<b>Grand Total (A+B)</b>	<b>29,113.63 (966.94)</b>	<b>2,705.78</b>	---	<b>5,140.78 (04.24)</b>	<b>36,960.19 (971.18)</b>	<b>405.00</b>	<b>29,311.12</b>	<b>11,133.61</b>	<b>6,79,231.22</b>	<b>2,287.77</b>	<b>78,245.60</b>	<b>7,59,764.59</b>	<b>20.03:1 (15.77:1)</b>
<b>C</b>	<b>Non-working Companies</b>													
	<b>Agriculture and Allied</b>													
1	Bihar State Water Development Corporation Limited	1,000.00	---	---	---	1,000.00	---	---	---	4,967.89	---	---	4,967.89	4.97:1 (4.97:1)
2	Bihar State Dairy Corporation Limited	672.36	---	---	---	672.36	---	---	---	175.35	---	---	175.35	0.26:1 (0.26:1)

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3	Bihar Hill Area Lift Irrigation Corporation Limited	1,000.00	---	---	---	1,000.00	---	---	---	855.42	---	---	855.42	0.86:1 (0.86:1)
4	Bihar State Agro Industries Development Corporation Limited	756.52 (07.00)	---	---	---	756.52 (07.00)	---	---	---	1,259.99	---	---	1,259.99	1.65:1 (1.65:1)
5	Bihar Fruit & Vegetables Development Corporation Limited	161.37	49.00	---	---	210.37	---	---	---	41.81	70.00	---	111.81	0.77:1 (0.77:1)
6	Bihar Insecticides Limited	---	---	57.03 (238.90)	---	57.03 (238.90)	---	---	---	---	---	154.10	154.10	0.52:1 (0.52:1)
	<b>Sector-wise total</b>	<b>3,590.25 (07.00)</b>	<b>49.00</b>	<b>57.03 (238.90)</b>	<b>---</b>	<b>3,696.28 (245.90)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,300.46</b>	<b>70.00</b>	<b>154.10</b>	<b>7,524.56</b>	<b>1.9:1 (1.85:1)</b>
	<b>Industries (miscellaneous)</b>													
7	Bihar State Small Industries Corporation Limited	718.48	---	---	---	718.48	---	---	---	1,040.00	---	183.00	1,223.00	1.70:1 (1.70:1)
8	Bihar State Industrial Development Corporation Limited	1,404.00	---	---	---	1,404.00	---	---	---	6,702.00	---	217.95	6,919.95	4.93:1 (4.93:1)
9	Bihar Scooters Limited	---	---	163.00	---	163.00	---	---	---	609.34	---	---	609.34	3.74:1 (3.74:1)
10	Bihar Paper Mills Limited	---	---	776.92	---	776.92	---	---	---	---	---	1,071.61	1,071.61	1.38:1 (1.38:1)
11	Bihar State Finished leathers Corporation Limited	---	---	88.00	59.00	147.00	---	---	---	918.00	---	---	918.00	6.24:1 (6.24:1)
12	Bihar State glazed Tiles & Ceramics Limited	---	---	115.00 (25.00)	---	115.00 (25.00)	---	---	---	---	---	366.33	366.33	2.62:1 (2.62:1)
13	Vishwamitra Paper Industries Limited	---	---	114.57 (59.72)	---	114.57 (59.72)	---	---	---	---	---	81.15	81.15	0.47:1 (0.47:1)
14	Jhanjharpur Paper Industries Limited	---	---	107.35 (41.55)	---	107.35 (41.55)	---	---	---	---	---	46.16	46.16	0.31:1 (0.31:1)
15	Bihar State Tannin Extract Limited	---	---	107.35	50.00	157.35	---	---	---	---	---	213.84	213.84	1.36:1 (1.36:1)
16	Bihar solvent & Chemicals Limited	20.00	---	68.15	20.07	108.22	---	---	---	---	---	88.69	88.69	0.82:1 (0.82:1)
17	Synthetic Resins (Eastern) Limited	---	---	21.47	9.52 (78.69)	30.99 (78.69)	---	---	---	---	---	105.08	105.08	0.95:1 (0.95:1)
18	Magadh Minerals Limited	---	---	0.07 (36.15)	---	0.07 (36.15)	---	---	---	---	---	46.58	46.58	1.29:1 (1.29:1)

19	Bhavani Active Carbon Limited	---	---	9.43	---	9.43	---	---	---	---	---	---	---	---
20	Bihar State Leather Industries Development Corporation Limited	1,000.00	---	---	---	1,000.00	---	---	---	1,242.55	---	170	1,412.55	1.41:1 (1.41:1)
21	Bihar State Construction corporation Limited	700.00	---	---	---	700.00	---	---	---	105.10	---	---	105.10	0.15:1 (0.15:1)
	<b>Sector wise total</b>	<b>3,842.48</b>	-	<b>1,571.31 (162.42)</b>	<b>138.59 (78.69)</b>	<b>5,552.38 (241.11)</b>	---	---	---	<b>10,616.99</b>	---	<b>2,590.39</b>	<b>13,207.38</b>	<b>2.28:1 (2.28:1)</b>
	<b>Engineering</b>													
22	Kumardhubi Metal Casting & Engineering Limited	---	---	110.00	107.00	217.00	---	---	---	---	---	663.44	663.44	3.06:1 (3.06:1)
	<b>Sector wise total</b>	---	---	<b>110.00</b>	<b>107.00</b>	<b>217.00</b>	---	---	---	---	---	<b>663.44</b>	<b>663.44</b>	<b>3.06:1 (3.06:1)</b>
	<b>Electronics</b>													
23	Beltron Video Systems Limited	---	---	504.71	---	504.71	---	---	---	---	---	450.87	450.87	0.89:1 (0.89:1)
24	Beltron Mining System Limited	---	---	248.24	---	248.24	---	---	---	---	---	---	---	---
25	Beltron Informatics Limited	---	---	0.28	---	0.28	---	---	---	---	---	---	---	---
	<b>Sector-wise total</b>	---	---	<b>753.23</b>	---	<b>753.23</b>	---	---	---	---	---	<b>450.87</b>	<b>450.87</b>	<b>0.60:1 (0.60:1)</b>
	<b>Textiles</b>													
26	Bihar State Textile Corporation Limited	536.85	---	---	---	536.85	---	---	---	224.66	---	---	224.66	0.42:1 (0.42:1)
	<b>Sector wise total</b>	<b>536.85</b>	---	---	---	<b>536.85</b>	---	---	---	<b>224.66</b>	---	---	<b>224.66</b>	<b>0.42:1 (0.42:1)</b>
	<b>Handloom and Handicrafts.</b>													
27	Bihar State Handloom & Handicrafts Corporation Limited	999.98	---	---	---	999.98	---	---	---	115.78	---	---	115.78	0.12:1 (0.12:1)
	<b>Sector-wise total</b>	<b>999.98</b>	---	---	---	<b>999.98</b>	---	---	---	<b>115.78</b>	---	---	<b>115.78</b>	<b>0.12:1 (0.12:1)</b>
	<b>Sugar</b>													
28	Bihar State Sugar Corporation Limited	2,000.00	---	---	---	2,000.00	---	---	---	32,294.83	---	---	32,294.83	16.15:1 (15.7:1)
	<b>Sector wise total</b>	<b>2,000.00</b>	---	---	---	<b>2,000.00</b>	---	---	---	<b>32,294.83</b>	---	---	<b>32,294.83</b>	<b>16.15:1 (15.7:1)</b>
	<b>Cement</b>													
29	Bihar State Cement Corporation Limited	---	---	0.07	---	0.07	---	---	---	3.17	---	---	3.17	45.29:1 (45.29:1)

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	<b>Sector wise total</b>	---	---	0.07	---	0.07	---	---	---	3.17	---	---	3.17	45.29:1 (45.29:1)
<b>Drugs Chemicals and Pharmaceuticals</b>														
30	Bihar State Pharmaceuticals and Chemicals Development Corporation Limited	1,500.00 (77.88)	---	---	---	1,500.00 (77.88)	---	---	---	427.91	---	---	427.91	0.27:1 (0.27:1)
31	Bihar Maize Product Limited	---	---	0.07 (73.68)	---	0.07 (73.68)	---	---	---	---	---	2.16	2.16	0.03:1 (0.03:1)
32	Bihar Drugs & Chemicals Limited	---	---	400.00	---	400.00	---	---	---	127.99	---	---	127.99	0.32:1 (0.32:1)
	<b>Sector wise total</b>	<b>1,500.00 (77.88)</b>	---	<b>400.07 (73.68)</b>	---	<b>1,900.07 (151.56)</b>	---	---	---	<b>555.90</b>	---	<b>2.16</b>	<b>558.06</b>	<b>0.27:1 (0.27:1)</b>
<b>Financing</b>														
33	Bihar Panchayati Raj Finance Corporation Limited	106.51 (37.69)	---	---	---	106.51 (37.69)	---	---	---	---	---	---	---	---
	<b>Sector wise total</b>	<b>106.51 (37.69)</b>	---	---	---	<b>106.51 (37.69)</b>	---	---	---	---	---	---	---	---
<b>Miscellaneous Sector</b>														
34	Bihar State Export Corporation Limited	200.00	---	---	---	200.00	---	---	---	121.77	---	---	121.77	0.61:1 (0.61:1)
	<b>Sector wise total</b>	<b>200.00</b>	---	---	---	<b>200.00</b>	---	---	---	<b>121.77</b>	---	---	<b>121.77</b>	<b>0.61:1 (0.61:1)</b>
	<b>Total (C)</b>	<b>12,776.07 (122.57)</b>	<b>49.00</b>	<b>2,891.71 (475.00)</b>	<b>245.59 (78.69)</b>	<b>15,962.37 (676.26)</b>	---	---	---	<b>51,233.56</b>	<b>70.00</b>	<b>3,860.96</b>	<b>55,164.52</b>	<b>3.36:1 (3.32:1)</b>
	<b>GRAND TOTAL (A +B+C)</b>	<b>41,889.70 (1,089.51)</b>	<b>2,754.78</b>	<b>2,891.71 (475.00)</b>	<b>5,386.37 (83.57)</b>	<b>52,922.56 (1647.44)</b>	<b>405.00</b>	<b>29,311.12</b>	<b>11,133.61</b>	<b>7,30,464.78</b>	<b>2,357.77</b>	<b>82,106.56</b>	<b>8,14,929.11</b>	<b>14.85:1 (12.53:1)</b>

Notes:-

- Loans outstanding at the close of 2007-2008 represent long term loans only.
- Figures are provisional and as given by the companies and corporations.
- The Companies at Sl. No. C-10 and C-27 have been ordered to be wound up by the Patna High Court.
- \* The Paid up capital of Rs. 47.67 lakh in respect of Sl. No. A- 14 has been bifurcated between Bihar (Rs. 35.75 lakh) and Jharkhand (Rs. 11.92 lakh).

## Annexure - 2

(Referred to in paragraph 1.6, 1.7, 1.13, 1.19 &amp; 1.20)

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

(Figures in columns 7 to 12 and 15 are Rupees in lakh)

Sl. No.	Sector and Name of Company	Name of Department	Date of Incorporation	Period of Accounts	Year in which accounts finalised	Net Profit (+)/ Loss(-)	Net impact of Audit comments	Paid up capital	Accumulated profit(+)/loss(-)	Capital employed (A)	Total Return on capital employed (B)	Per centage of total return on capital employed	Arrears of accounts in terms of years	Turnover	Man Power
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<b>A. Working Companies</b>															
<b>Agriculture and Allied</b>															
1	Bihar Rajya Beej Nigam Limited	Agriculture	18.7.1977	1996-97	2007-08	(-)410.21	NRC	370.84	(-)4,284.96	841.26	(-)148.62	--	11	874.07	114
2	Bihar Rajya Matsya Vikas Nigam Limited	Animal Husbandry & Fisheries	23.3.1980	1992-93	1996-97	(-)22.16	---	174.75	(-)191.54	174.19	(-)4.77	--	15	---	42
<b>Sector wise total</b>						<b>(-)432.37</b>	<b>---</b>	<b>545.59</b>	<b>(-)4476.50</b>	<b>1,015.45</b>	<b>(-)153.39</b>	<b>--</b>	<b>--</b>	<b>874.07</b>	<b>156</b>
<b>Electronics</b>															
3	Bihar State Electronics Development Corporation Limited	Industry	21.2.1978	1999-00	2008-09	(-)136.60	NRC	565.50	(-) 1,164.10	431.49	(-) 42.10	--	8	225.08	60
<b>Sector wise total</b>						<b>(-)136.60</b>	<b>---</b>	<b>565.50</b>	<b>(-) 1,164.10</b>	<b>431.49</b>	<b>(-) 42.10</b>	<b>--</b>	<b>--</b>	<b>225.08</b>	<b>60</b>
<b>Forest</b>															
4	Bihar State Forest Development Corporation Limited	Forest & Environment	10.2.1975	2000-01	2005-06	27.63	Under-statement of loss by Rs 39.67 lakh	229.08	31.61	117.29	27.63	23.56	7	2,281.02	698
<b>Sector wise total</b>						<b>27.63</b>	<b>---</b>	<b>229.08</b>	<b>31.61</b>	<b>117.29</b>	<b>27.63</b>	<b>23.56</b>	<b>--</b>	<b>2,281.02</b>	<b>698</b>
<b>Mining</b>															
5	Bihar State Mineral Development Corporation Limited	Mines & Geology	12.6.1972	2000-01	2004-05	929.04	--	997.35	703.82	2,067.55	929.04	44.93	7	3,154.58	1
<b>Sector wise total</b>						<b>929.04</b>	<b>--</b>	<b>997.35</b>	<b>703.82</b>	<b>2,067.55</b>	<b>929.04</b>	<b>44.93</b>	<b>--</b>	<b>3,154.58</b>	<b>1</b>

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<b>Construction</b>															
6	Bihar Police Building Construction Corporation Limited	Home (Police)	26.6.1974	1989-90	2004-05	(-)101.87	Under-statement of loss by Rs 14.20 lakh	10.00	(-)153.35	(-)100.95	(-)101.87	--	18	30.27	408
7	Bihar Rajya Pul Nirman Nigam Limited	Road Construction	11.6.1975	1997-98	2008-09	(-)180.15	NRC	350.00	(-)1292.70	1,589.04	(-)180.15	--	10	245.14	513
<b>Sector wise total</b>						<b>(-)282.02</b>	<b>---</b>	<b>360</b>	<b>(-)1446.05</b>	<b>1,488.09</b>	<b>(-)282.02</b>	<b>--</b>	<b>--</b>	<b>275.41</b>	<b>921</b>
<b>Development of Economically Weaker Section</b>															
8	Bihar State Minorities Finance Corporation Limited	Minority Welfare	22.3.1984	2001-02	2004-05	(-)25.13	---	1,280.00	(-)189.64	2,039.88	(-)25.13		6	30.84	27
9	Bihar State Backward Classes Finance and Development Corporation.	Welfare	17.6.1993	1997-98	2006-07	(-)29.42	---	362.00	52.86	386.06	38.22	9.90	10	63.89	17
<b>Sector wise total</b>						<b>(-)54.55</b>	<b>--</b>	<b>1,642.00</b>	<b>(-)136.78</b>	<b>2,425.94</b>	<b>13.09</b>	<b>9.90</b>	<b>--</b>	<b>94.73</b>	<b>44</b>
<b>Public Distribution</b>															
10	Bihar State Food and Civil Supplies Corporation Limited	Food & Civil Supplies	22.4.1973	1988-89	2007-08	(-)374.53	--	445.99	(-)2,920.03	3,177.68	190.20	5.99	19	16,638.12	1,460
<b>Sector wise total</b>						<b>(-)374.53</b>	<b>---</b>	<b>445.99</b>	<b>(-)2920.03</b>	<b>3,177.68</b>	<b>190.20</b>	<b>5.99</b>	<b>--</b>	<b>16,638.12</b>	<b>1,460</b>
<b>Tourism</b>															
11	Bihar State Tourism Development Corporation Limited	Tourism	28.11.1980	1995-96	2005-06	82.81	Profit overstated by Rs. 2.80 lakh	295.00	184.61	553.46	82.81	14.96	12	115.18	210
<b>Sector wise total</b>						<b>82.81</b>		<b>295.00</b>	<b>184.61</b>	<b>553.46</b>	<b>82.81</b>	<b>14.96</b>	<b>--</b>	<b>115.18</b>	<b>210</b>
<b>Power</b>															
12	Bihar State Hydro Electric Power Corporation Limited	Energy	31.3.1982	1995-96	2004-05	(-)1,430.44	Under-statement of loss by Rs 26.06 crore	8,926.00	(-)548.07	12,833.65	(-)878.82	--	12	296.06	118
<b>Sector wise total</b>						<b>(-)1,430.44</b>		<b>8,926.00</b>	<b>(-)548.07</b>	<b>12,833.65</b>	<b>(-)878.82</b>	<b>--</b>	<b>--</b>	<b>296.06</b>	<b>118</b>
<b>Financing</b>															
13	Bihar State Credit and Investment Corporation Limited	Industry	30.1.1975	2001-02	2006-07	(-)903.36	Under-statement of loss by Rs. 2.19 crore	1,512.35	(-)12,648.62	1,566.48	76.26	4.87	6	566.30	65
<b>Sector wise total</b>						<b>(-)903.36</b>		<b>1,512.35</b>	<b>(-)12,648.62</b>	<b>1,566.48</b>	<b>76.26</b>	<b>4.87</b>	<b>--</b>	<b>566.30</b>	<b>65</b>



<b>Miscellaneous</b>															
14	Bihar State Text Book Publishing Corporation Limited	Education	2.4.1985	1996-97	2006-07	(-455.62	Under-statement of loss by Rs 81.39 lakh	47.67	161.94	(-144.22	(-427.12	--	11	812.71	226
15	Bihar State Film Development and Finance Corporation Limited	Industry	6.3.1983	1991-92	2000-01	1.87	---	94.50	(-11.56	88.33	1.87	2.12	16	--	8
16	Bihar State Beverages Corporation Limited	Excise	25.5.2006	---	---	---	---	---	---	---	---	---	2	--	167
<b>Sector wise total</b>						<b>(-453.75</b>	<b>---</b>	<b>142.17</b>	<b>150.38</b>	<b>(-55.89</b>	<b>(-425.25</b>	<b>2.12</b>	<b>--</b>	<b>--</b>	<b>401</b>
<b>Total (A)</b>						<b>(-3,028.14</b>		<b>15,661.03</b>	<b>(-22,269.73</b>	<b>25,621.19</b>	<b>(-462.55</b>	<b>106.33</b>	<b>--</b>	<b>--</b>	<b>4,134</b>
<b>B Statutory Corporations</b>															
<b>Power</b>															
1	Bihar State Electricity Board.	Energy Department	1.4.1958	2006-07	2007-08	(-85,461.42	---	---	(-1,52,470.93	3,08,781.54	(-4,530.79	--	1	1,27,593.90	13,572
<b>Sector wise total</b>						<b>(-85,461.42</b>			<b>(-1,52,470.93</b>	<b>3,08,781.54</b>	<b>(-4,530.79</b>	<b>--</b>	<b>--</b>	<b>1,27,593.90</b>	<b>13,572</b>
<b>Transport</b>															
2	Bihar State Road Transport Corporation.	Transport Department.	1.5.1959	2001-02	2004-05	(-5,085.59	--	10,127.35	(-62,443.17	(-38,546.00	(-2,346.08	--	6	1,292.25	4,000
<b>Sector wise total</b>						<b>(-5,085.59</b>	<b>--</b>	<b>10,127.35</b>	<b>(-62,443.17</b>	<b>(-38,546.00</b>	<b>(-2,346.08</b>	<b>--</b>	<b>--</b>	<b>1,292.25</b>	<b>4,000</b>
<b>Financing</b>															
3	Bihar State Financial Corporation.	Industry Department	2.11.1954	2006-07	2008-09	2,625.90	Under-statement of loss by Rs. 21.69 lakh	7,783.71	(-41,125.99	38,131.42	7,355.90	19.29	1	1,658.74	367
<b>Sector-wise total</b>						<b>2,625.90</b>		<b>7,783.71</b>	<b>(-41,125.99</b>	<b>38,131.42</b>	<b>7,355.90</b>	<b>19.29</b>	<b>--</b>	<b>1,658.74</b>	<b>367</b>
<b>Miscellaneous</b>															
4	Bihar State Warehousing Corporation.	Co-operative	29.3.1957	2006-07	2008-09	157.45	Profit overstated by Rs. 8.18 lakh	137.10	434.51	1610.61	207.82	12.90	1	2,948.14	253
<b>Sector-wise total</b>						<b>157.45</b>		<b>137.10</b>	<b>434.51</b>	<b>1610.61</b>	<b>207.82</b>	<b>12.90</b>	<b>--</b>	<b>2,948.14</b>	<b>253</b>
<b>Total (B)</b>						<b>(-87,763.66</b>		<b>18,048.16</b>	<b>(-2,55,605.58</b>	<b>3,09,977.67</b>	<b>686.85</b>	<b>0.22</b>		<b>1,33,493.03</b>	<b>18,192</b>
<b>Grand Total (A+B)</b>						<b>(-90,791.80</b>		<b>33,714.69</b>	<b>(-2,77,875.31</b>	<b>3,35,598.76</b>	<b>224.30</b>	<b>0.07</b>			<b>22,326</b>

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<b>C Non-working Companies</b>															
<b>Agriculture and Allied</b>															
1	Bihar State Water Development Corporation Limited	Water Resources	12.4.1973	1978-79	1997-98	216.84	---	500.00	(-)1,119.69	2,670.29	242.30	9.07	29	--	15
2	Bihar State Dairy Corporation Limited	Animal Husbandry & Fisheries	13.3.1972	1994-95	2007-08	(-)1.73	---	672.36	(-)1,057.76	368.60	(-)1.73	---	13	--	--
3	Bihar Hill Area Lift Irrigation Corporation Limited	Minor Irrigation	3.6.1975	1982-83	1993-94	(-)26.39	---	560.00	(-)85.78	953.41	(-)13.27	---	25	0.52	--
4	Bihar State Agro Industries Development Corporation Limited	Agriculture	28.4.1966	1986-87	1995-96	(-)192.79	---	741.52	(-)1,416.00	510.80	(-)142.86	---	21	--	388
5	Bihar Fruit and Vegetables Development Corporation Limited	Agriculture	8.10.1980	1991-92	2005-06	(-)95.84	---	201.74	(-)512.54	62.45	(-)37.38	---	16	0.33	8
6	Bihar Insecticides Limited	Industry	27.2.1983	1986-87	1991-92	(-)103.12	---	57.03	(-)103.12	234.98	(-)86.74	---	21	--	69
<b>Sector wise total</b>						<b>(-)203.03</b>	---	<b>2,732.65</b>	<b>(-)4,294.89</b>	<b>4,800.53</b>	<b>(-)39.68</b>	---	--	--	<b>480</b>
<b>Industries (miscellaneous)</b>															
7	Bihar State Small Industries Corporation Limited	Industry	29.10.1961	1990-91	2005-06	(-)141.93	Under-statement of loss by Rs 52.60 lakh	718.48	(-)1,655.56	185.69	(-)27.42	---	17	1,521.65	89
8	Bihar State Industrial Development Corporation Limited	Industry	5.11.1960	1986-87	-	(-)588.92		1,404.00	(-)2,290.78	2,724.94	(-)317.13	-	21	--	--
9	Bihar Scooters Limited	Industry	19.1.1978	----	----	---	---	--	---	---	---	----	31	--	--
10	Bihar Paper Mills Limited	Industry	08.07.1977	1985-86	1997-98	(-)6.09	---	156.12	(-)31.06	143.61	(-)6.09	----	The company is under liquidation since April 04	--	--
11	Bihar State Finished Leather Corporation Limited	Industry	20.4.1982	1983-84	1986-87	(-)149.39	---	146.59	(-)213.06	615.00	(-)76.48	---	24	--	252
12	Bihar State Glazed Tiles and Ceramics Industries Limited	Industry	2.4.1984	1985-86	1997-98	(-)8.48	---	15.52	(-)51.08	350.00	(-)17.60	---	22	--	32

13	Vishwamitra Paper Industries Limited	Industry	18.6.1983	1984-85	1988-89	(-)0.91	---	40.37	(-)1.45	69	---	---	23	--	16
14	Jhanjharpur Paper Industries Limited	Industry	27.2.1982	1985-86	1991-92	(-)1.33	---	42.41	(-)2.09	59.32	(-)1.33	---	22	--	13
15	Bihar State Tannin Extracts Limited	Forest & Environment	27.1.1984	1988-89	1993-94	(-)31.56	---	103.30	(-)66.59	249.15	(-)15.86	---	19	--	
16	Bihar Solvent and Chemical Limited	Forest & Environment	Aug-79	1986-87	1995-96	(-)32.31	---	66.22	(-)32.31	167.23	(-)25.86	---	21	--	
17	Synthetic Resins (Eastern) Limited	Industry	14.12.1982	1983-84	1987-88	(-)0.69	---	9.00	(-)0.73	17.41	(-)0.69	---	24	--	---
18	Magadh Minerals Limited	Industry	22.11.1984	----	----	----	---	----	----	---	----	---	23	--	5
19	Bhawani Active Carbon Limited	Industry	26.3.1985	1985-86	1989-90	(-)1.38	---	2.39	(-)1.38	1.05	(-)1.38	---	22	--	
20	Bihar State Leather Industries Development Corporation Limited	Industry	23.3.1974	1982-83	2004-05	(-)37.09	Under-statement of loss by Rs 0.57 lakh	514.00	(-)291.89	256.19	(-)37.09	---	25	--	419
21	Bihar State Construction Corporation Limited	Water Resources	22.8.1974	1986-87	2004-05	125.38	---	700.00	(-)278.67	(-)1,026.64	125.49	---	21	1,870.12	1,479
<b>Sector wise total</b>						<b>(-)874.70</b>	---	<b>3,918.40</b>	<b>(-)4,916.65</b>	<b>3,811.95</b>	<b>(-)401.44</b>	---	--	--	<b>2,305</b>
<b>Engineering</b>															
22	Kumardhubi Metal Casting and Engineering Limited	Industry	25.10.1983	1994-95	1995-96	(-)238.84	---	217.00	(-)815.97	91.13	(-)151.00	---	13	1,089.25	--
<b>Sector wise total</b>						<b>(-)238.84</b>	---	<b>217.00</b>	<b>(-)815.97</b>	<b>91.13</b>	<b>(-)151.00</b>	---	--	--	--
<b>Electronics</b>															
23	Beltron Video System Limited	Industry	19.9.1984	1987-88	1998-99	(-)54.51	---	121.45	(-)21.77	101.98	(-)9.57	---	20	75.46	--
24	Beltron Mining System Limited	Industry	30.1.1986	1989-90	2002-03	(-)9.57	---	125.84	(-)49.33	52.48	(-)9.57	---	18	41.38	--
25	Beltron Informatics Limited	Industry	1.3.1988	---	---	---	---	---	---	---	--	---	20	--	--
<b>Sector wise total</b>						<b>(-)64.08</b>	---	<b>247.29</b>	<b>(-)71.10</b>	<b>154.46</b>	<b>(-)19.14</b>	---		--	<b>16</b>
<b>Textiles</b>															
26	Bihar State Textile Corporation Limited	Industry	21.2.1978	1987-88	1995-96	(-)9.18	---	498.05	(-)32.22	372.35	(-)9.18	---	20	--	50
<b>Sector wise total</b>						<b>(-)9.18</b>	---	<b>498.05</b>	<b>(-)32.22</b>	<b>372.35</b>	<b>(-)9.18</b>	---	--	--	<b>50</b>

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<b>Handloom and Handicrafts</b>															
27	Bihar State Handloom and Handicrafts Corporation Limited	Industry	21.5.1974	1983-84	1996-97	(-9.52	---	627.98	(-43.81	707.51	1.46	0.21	Under liquidation since March 04	--	--
<b>Sector wise total</b>						<b>(-9.52</b>	<b>---</b>	<b>627.98</b>	<b>(-43.81</b>	<b>707.51</b>	<b>1.46</b>	<b>0.21</b>		<b>--</b>	<b>--</b>
<b>Sugar</b>															
28	Bihar State Sugar Corporation Limited	Sugar Cane	26.12.1974	1984-85	1996-97	(-919.85	---	997.00	(-7231.46	(-1,023.69	(-320.24	---	23	--	--
<b>Sector wise total</b>						<b>(-919.85</b>	<b>---</b>	<b>997.00</b>	<b>(-7,231.46</b>	<b>(-1,023.69</b>	<b>(-320.24</b>			<b>--</b>	<b>--</b>
<b>Cement</b>															
29	Bihar State Cement Corporation Limited	Industry	17.10.1981		---	---	---	---	---	---	---	---	27	--	--
<b>Sector wise total</b>						<b>-</b>	<b>---</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>--</b>	<b>--</b>
<b>Drugs, Chemicals &amp; Pharmaceuticals</b>															
30	Bihar State Pharmaceuticals and Chemicals Development Corporation Limited	Industry	22.2.1978	1985-86	1992-93	(-16.83	---	361.62	(-73.84	687.48	(-16.83	---	22	--	78
31	Bihar Maize Products Limited	Industry	2.9.1982	1983-84	1987-88	(-2.70	---	66.59	(-6.14	80.11	---	---	24	--	--
32	Bihar Drugs and Chemicals Limited	Industry	12.8.1983	1985-86	1991-92	(-3.02	---	93.67	(-16.09	115.65	(-3.02	---	22	--	48
<b>Sector wise total</b>						<b>(-22.55</b>	<b>---</b>	<b>521.88</b>	<b>(-96.07</b>	<b>883.24</b>	<b>(-19.85</b>			<b>--</b>	<b>126</b>
<b>Financing</b>															
33	Bihar Panchayati Raj Financial Corporation Limited	Panchayati Raj	20.4.1974	1984-85	1991-92	(-1.19	---	144.20	(-2.69	585.60	22.52	3.85	23	--	129
<b>Sector wise total</b>						<b>(-1.19</b>	<b>---</b>	<b>144.20</b>	<b>(-2.69</b>	<b>585.60</b>	<b>22.52</b>	<b>3.85</b>		<b>--</b>	<b>129</b>
<b>Miscellaneous</b>															
34	Bihar State Export Corporation Limited	Industry	29.12.1974	1991-92	1999-00	(-10.50	---	200.00	(-0.95	375.36	0.93	0.25	16	494.35	35
<b>Sector wise total.</b>						<b>(-10.50</b>	<b>---</b>	<b>200.00</b>	<b>(-0.95</b>	<b>375.36</b>	<b>0.93</b>	<b>0.25</b>	<b>--</b>	<b>494.35</b>	<b>35</b>
<b>Total(C)</b>						<b>(-2,353.44</b>		<b>10,104.45</b>	<b>(-17,505.81</b>	<b>10,758.44</b>	<b>(-935.62</b>		<b>--</b>	<b>--</b>	<b>3,141</b>
<b>Grand Total(A+B+C)</b>						<b>(-93,145.24</b>		<b>43,813.64</b>	<b>(-2,95,381.12</b>	<b>3,46,357.20</b>	<b>(-729.32</b>				<b>25,467</b>

Notes: 1. Capital employed represents net fixed assets (including capital works-in-progress) plus working capital except in finance companies and corporations where it represents a mean of aggregate of opening and closing balances of paid-up capital, free reserve, bonds, deposits and borrowings (including refinance).

2. The Companies at Sl. No. C-10 and C-27 have been ordered to be wound up by the Patna High Court.

## Annexure – 3

(Referred to in paragraph 1.5 &amp; 1.17)

## Statement of subsidy received, guarantees received, waivers of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2008\*.

(Amount: Rupees in lakh)

Sl. No	Name of the Public Sector Undertaking	Subsidy received during the year				Guarantees received during the year and outstanding at the end of the year					Waiver of dues during the year				Loans on which moratorium allowed	Loan converted in equity during the year
		Central Govt.	State Govt.	Others	Total	Cash credit from banks	Loans from other sources	Letters of credits opened by banks	Payment obligation	Total	Loans repayment written off	Interest waived	Penal interest waived	Total		
1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	6	7
<b>A Working Companies</b>																
1	Bihar State Backward Classes Finance Development Corporation	-	-	-	-	-	30.00 (2,500.00)	-	-	30.00 (2,500.00)	-	-	-	-	-	-
2	Bihar State Minorities finance corporation Limited	-	-	-	-	-	1,000.00 (3,000.00)	-	-	1,000.00 (3,000.00)	-	-	-	-	-	-
3	Bihar State Text Book Publishing corporation Limited	-	2,300.00	-	2,300.00	-	-	-	-	-	-	-	-	-	-	-
	<b>Total- A</b>	--	<b>2,300.00</b>	--	<b>2,300.00</b>	--	<b>1,030.00 (5,500.00)</b>	--	--	<b>1,030.00 (5,500.00)</b>	--	--	--	--	--	--
<b>B Working Statutory Corporations</b>																
1	Bihar State Electricity Board	-	-	-	-	-	6,149.00 (31,658.00)	-	-	6,149.00 (31,658.00)	--	--	--	--	--	--
2	Bihar State Financial Corporation	-	-	-	-	-	(8,752.50)	-	-	(8,752.50)	--	1,155.92	--	--	--	--
	<b>Total B.</b>	-	-	--	-	-	<b>6,149.00 (40,410.50)</b>	-	-	<b>6,149.00 (40,410.50)</b>	--	<b>1,155.92</b>	--	--	--	--
	<b>Grand Total (A+B).</b>		<b>2,300.00</b>	-	<b>2,300.00</b>	-	<b>7,179.00 (45,910.50)</b>	-	-	<b>7,179.00 (45,910.50)</b>	-	<b>1,155.92</b>	-	-	-	-
<b>C Non-Working Companies</b>																
1	Bihar State Leather Industries Development Corporation Limited	-	-	-	-	(62.48)	-	-	-	(62.48)	-	-	-	-	-	-
2	Bihar state Agro Industries development corporation Limited.	-	-	-	-	(145.00)	-	-	-	(145.00)	-	-	-	-	-	-
	<b>Total C</b>	-	-	--	-	<b>(207.48)</b>	-	-	-	<b>(207.48)</b>	--	--	--	--	--	--
	<b>Grand Total (A+B+C)</b>	-	<b>2,300.00</b>	-	<b>2,300.00</b>	<b>(207.48)</b>	<b>7,179.00 (45,910.50)</b>	-	-	<b>7,179.00 (46,117.98)</b>	--	<b>1,155.92</b>	--	--	-	--

\* Figures as per information provided by the Companies/Corporations  
 Figures in brackets represent guarantees outstanding at the end of the year.

**Annexure – 4**  
**(Referred to in paragraph 1.6 and 1.19)**

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

**(Amount : Rupees in lakh)**

Name of PSU	Year up to 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 (year wise break up may be given separately)			
			Equity	Loans	Grants	Others to be specified (Subsidy)
<b>A. Working Companies</b>						
Bihar Rajya Beej Nigam Limited	1996-97	370.84	-	227.62	-	100.00
Bihar State Text Book Publishing Corporation Limited	1996-97	47.67	-	-	-	18,200.00
Bihar State Backward Classes Finance & Development Corporation	1997-98	362.00	1,174.00	749.40	-	-
Bihar State Tourism Development Corporation Limited	1995-96	295.00	205.00	-	-	-
Bihar State Food & Civil Supplies Corporation Limited	1988-89	445.99	80.59	20,225.44	-	-
Bihar Rajya Pul Nirman Nigam Limited	1997-98	350.00	-	-	-	-
Bihar Police Building Construction Corporation Limited	1989-90	10.00	-	-	-	-
Bihar State Hydro Electric Power Corporation Limited	1995-96	8,926.00	978.00	10,184.53	-	-
Bihar Rajya Matsya Vikas Nigam Limited	1992-93	174.75	125.25	562.99	-	-
Bihar State Forest Development Corporation Limited	2000-01	229.08	-	-	-	-
Bihar State Credit & Investment Corporation Limited	2001-02	1,512.35	-	-	-	-
Bihar State Film Development & Finance Corporation Limited	1991-92	94.50	5.50	1.30	-	-
Bihar State Electronic Development Corporation Limited	1999-2000	565.50	1.41	0.10	-	-
Bihar State Mineral Development Corporation Limited	2000-01	997.35	-	-	-	-
Bihar State Minorities Finance Corporation Limited	2001-02	1,280.00	-	593.25	-	-
Bihar State Beverages Corporation Limited	-	-	500.00	-	-	-
<b>Total (A)</b>			<b>3,069.75</b>	<b>32,544.63</b>	<b>--</b>	<b>18,300.00</b>

<b>B. Working Statutory Corporations</b>						
Bihar State Electricity Board	2005-06	-	-	3,65,107.25	72,000.00	-
Bihar State Road Transport Corporation	2001-02	10,127.35	-	4,529.09	-	-
Bihar State Financial Corporation	2006-07	7,783.71	-	11,098.92	-	-
Bihar State Warehousing Corporation	2006-07	137.10	-	-	-	-
<b>Total (B)</b>			-	<b>3,80,735.26</b>	<b>72,000.00</b>	<b>--</b>
<b>Total (A+B)</b>			<b>3,069.75</b>	<b>4,13,279.89</b>	<b>72,000.00</b>	<b>20,600.00</b>
<b>Non-working Companies</b>						
Bihar State Small Industries Corporation Limited	1990-91	718.48	-	165.50	-	246.50
Bihar State Pharmaceuticals & Chemical Development Corporation Limited	1985-86	361.62	1,291.88	630.45	-	-
Bihar State Industrial Development Corporation Limited	1986-87	1,404.00	-	3,846.62	-	-
Bihar State Leather Industries Development Corporation Limited	1982-83	514.00	1,226.24	4,318.33	-	-
Bihar State Textile Corporation Limited	1987-88	498.05	579.21	273.61	-	-
Bihar State Dairy Corporation Limited	1994-95	672.36	-	-	-	-
Bihar State Construction Corporation Limited	1986-87	700.00	-	105.10	-	-
Bihar Hill Area Lift Irrigation Corporation Limited	1982-83	560.00	440.00	1,878.41	-	5,541.00
Bihar State Sugar Corporation Limited	1984-85	997.00	1,003.00	36,531.70	-	-
Bihar Panchayati Raj Finance Corporation Limited	1984-85	144.20	-	-	-	-
Bihar State Water Development Corporation Limited	1978-79	500.00	500.00	15,433.42	-	-
Bihar State Agro Industries Limited	1986-87	741.52	22.00	2,487.06	-	-
Bihar Fruits & Vegetables Development Corporation Limited	1991-92	201.74	8.63	358.95	-	-
Bihar State Export Corporation Limited	1991-92	200.00	-	220.93	-	7.50
Bihar State Handloom & Handicrafts Corporation Limited	1983-84	627.98	372.00	25.00	-	48.34
<b>Total</b>			<b>5,442.96</b>	<b>66,275.08</b>	<b>--</b>	<b>5,843.34</b>
<b>Grand Total</b>			<b>8,512.71</b>	<b>4,79,554.97</b>	<b>72,000.00</b>	<b>24,143.34</b>

**Annexure - 5**  
**(Referred to in paragraph 1.7)**

**Statement of financial position of Statutory corporations**

**(Amount: Rupees in crore)**

<b>1. Bihar State Electricity Board</b>			
<b>Particulars</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
<b>A Liabilities</b>			
Equity Capital	---	---	---
Loans from Government	4,326.86	5,273.95	5,577.62
Reserves and Surplus(excluding depreciation reserve)	---	---	---
Current Liabilities and provisions	3,543.41	3,400.94	2,812.26
Capital liabilities	1,796.83	2,647.91	3,829.17
<b>Total – A</b>	<b>9,667.10</b>	<b>11,322.80</b>	<b>12,219.05</b>
<b>B Assets</b>			
Gross fixed assets	2,409.64	2,516.28	2,242.43
Less depreciation	1,708.91	1,822.99	1,630.81
Net fixed assets	700.73	693.29	611.62
Capital work-in- progress	464.57	606.27	833.97
Current assets	4,044.63	4,326.91	4,454.49
Investments	383.74	349.48	415.01
Subsidy receivable from Government	3,829.15	4,673.15	4,315.65
Assets not in use	3.61	3.61	3.61
Regulatory assets	---	---	60.00
Miscellaneous expenditure	---	---	---
Deficits	240.67	670.09	1524.70
<b>Total – B</b>	<b>9,667.10</b>	<b>11,322.80</b>	<b>12,219.05</b>
<b>C Capital employed*</b>	1,666.53	2,225.54	3,087.81
<b>2. Bihar State Road Transport Corporation<sup>♦</sup></b>			
<b>Particulars</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>
<b>A Liabilities</b>			
Capital (including capital loan & equity capital)	182.29	182.29	182.29
Borrowings (Government)	--	--	--
(Others)	--	--	--
Funds**	0.30	0.30	0.30
Trade dues and other current liabilities (including provisions)	998.30	1,057.94	1,109.90
<b>Total – A</b>	<b>1,180.89</b>	<b>1,240.53</b>	<b>1,292.49</b>
<b>B Assets</b>			
Gross Block	--	--	--
Less depreciation	--	--	--
Net fixed assets	57.99	52.39	47.00

\*Capital employed represents net fixed assets (including Capital Work-in-Progress) plus working capital. While working out working Capital the element of deferred cost and investments are excluded from the current assets.

<sup>♦</sup> Figures are as per information provided by the Corporation.

\*\* Excluding depreciation funds.



Capital works in progress (including cost of chassis)	-	-	-
Investments	-	-	-
Current Assets, loans and advances	287.93	293.53	298.92
Accumulated Losses	834.97	894.61	946.57
<b>Total – B</b>	<b>1,180.89</b>	<b>1,240.53</b>	<b>1,292.49</b>
<b>C. Capital employed<sup>#</sup></b>	<b>(-)652.38</b>	<b>(-) 712.08</b>	<b>(-)763.98</b>
<b>3. Bihar State Financial Corporation</b>			
<b>Particulars</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
<b>A Liabilities</b>			
Paid-up capital*	77.84	77.84	77.84
Reserve fund, other reserves	10.05	10.05	10.05
Borrowings	235.14	200.16	211.66
Bonds and Debentures	87.52	87.52	87.52
Others paid by State Govt.	0.14	--	--
Current liabilities and provisions	351.35	360.76	340.73
<b>Total – A</b>	<b>762.04</b>	<b>736.33</b>	<b>727.80</b>
<b>B Assets</b>			
Cash and Bank balance	13.40	13.58	69.13
Investments	0.05	0.05	0.05
Loans and advances	285.49	277.49	237.94
Net fixed assets	0.55	0.72	0.69
Current assets	6.66	5.94	7.72
Dividend deficit account	1.01	1.01	1.01
Deficit	454.88	437.54	411.26
<b>Total – B</b>	<b>762.04</b>	<b>736.33</b>	<b>727.80</b>
<b>C. Capital employed**</b>	<b>404.60</b>	<b>393.06</b>	<b>381.31</b>
<b>4. Bihar State Warehousing Corporation<sup>▲</sup></b>			
<b>Particulars</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>
<b>A. Liabilities</b>			
Paid-up capital	1.37	1.37	5.31
Reserves and surplus	13.16	14.74	15.97
Trade dues and other liabilities (including provisions)	15.61	15.03	15.11
<b>Total -A</b>	<b>30.14</b>	<b>31.14</b>	<b>36.39</b>
<b>B Assets</b>			
Gross block	15.79	21.20	21.26
Less depreciation	3.89	4.79	5.74
Net fixed assets	11.90	16.41	15.52
Capital work-in-progress	5.07	0.07	0.07
Current assets, loans and advances	13.17	14.66	20.80
Profit and loss Account			
<b>Total – B</b>	<b>30.14</b>	<b>31.14</b>	<b>36.39</b>
<b>C. Capital employed<sup>#</sup></b>	<b>14.53</b>	<b>16.11</b>	<b>21.28</b>

<sup>#</sup> Capital employed represents net fixed assets (including capital work-in-progress) plus working capital.

\*Paid-up capital includes share application money.

\*\*Capital employed represents the mean of the aggregate of opening and closing balances of paid-up capital, reserves (Other than those which have been funded specifically and backed by investment outside) bond, deposits and borrowings (including refinance).

<sup>▲</sup> Figures are as per information provided by the Corporation.

**Annexure - 6**

**(Referred to in paragraph 1.7)**

**Statement of working results of Statutory corporations**

**(Amount: Rupees in crore)**

<b>1. Bihar State Electricity Board</b>				
<b>Sl. No</b>	<b>Particulars</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
1	(a) Revenue Receipts	1,631.45	1,853.19	1,392.26
	(b) Subsidy from the Government	803.60	844.00	720.00
	Total	2,435.05	2,697.19	2,112.26
2	Revenue Expenditure (net of expenses capitalised) including write off of intangible assets but excluding depreciation and Interest)	1,861.66	2,121.82	2,041.09
3	Gross Surplus (+)/deficit (-) for the year (1-2)	573.39	575.37	71.17
4	Adjustment relating to previous years	13.21	(-)260.39	(-)58.25
5	Final Gross Surplus (+)/deficit (-) for the year (3+4)	586.60	314.98	12.92
6	Appropriation			
(a)	Depreciation (less capitalised)	117.27	117.76	58.22
(b)	Interest on capital loans	286.22	352.63	482.73
(c)	Interest on other loans, bonds, advances etc.	252.54	284.51	339.58
(d)	Total Interest on loans and finance charges (b+c)	538.76	637.14	822.31
(e)	Less : Interest capitalised	15.13	10.50	13.00
(f)	Net Interest Charged to revenue (d-e)	523.63	626.64	809.31
(g)	Total appropriation (a+f)	640.90	744.40	867.53
7	Surplus (+) /deficit (-) before accountal of subsidy from State Government (5-6(g) -1(b))	(-)857.90	(-)1273.42	(-)1574.61
8	Net surplus (+)/deficit (-) 5-6(g)	(-)54.30	(-)429.42	(-)854.62
9	Total return on Capital employed*	469.33	197.22	(-)45.31
10	Percentage of return on Capital employed	28.16	8.86	--
<b>2. Bihar Road Transport Corporation<sup>♦</sup></b>				
	<b>Particulars</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>
	<b>Operating</b>			
(a)	Revenue	58.48	53.92	51.84
(b)	Expenditure	74.21	78.85	71.56
(c)	Surplus (+)/Deficit (-)	(-)15.74	(-)24.93	(-)19.72
	<b>Non-operating</b>			
(a)	Revenue	2.25	0.98	3.63
(b)	Expenditure	36.53	36.22	35.87
(c)	Surplus (+)/Deficit (-)	(-)34.28	(-)35.14	(-)32.24

\*Total return on capital employed represents Net surplus/deficit plus total interest charged to profit and loss account (less interest capitalised).

<sup>♦</sup> Figures are provided by the Corporation.

	Revenue	60.73	54.90	55.47
	Expenditure	110.74	115.07	107.43
	Net Profit (+)/ Loss (-)	(-)50.01	(-)60.17	(-)51.96
	Interest on capital and loans	18.53	18.53	18.53
	Total return on Capital employed	(-)31.48	(-)41.64	(-)33.43
<b>3.</b>	<b>Bihar State Financial Corporation <sup>▼</sup></b>			
	<b>Particulars</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
1	<b>Income</b>			
i)	Interest on loans	7.53	14.61	16.21
ii)	Other income	1.05	13.49	31.16
	<b>Total - 1</b>	<b>8.58</b>	<b>28.10</b>	<b>47.37</b>
<b>2.</b>	<b>Expenses <sup>*</sup></b>			
i)	(a) Interest on long term loans and short term loans	17.47	8.67	47.30
	(b) Provision for non-performing assets	--	--	--
	(c) Other Expenses	7.56	11.16	10.57
	<b>Total - 2</b>	<b>25.03</b>	<b>19.83</b>	<b>57.87</b>
3.	Profit (+)/Loss (-) before tax (1-2)	16.45	8.27	10.50
4.	Provision for tax	--	0.02	0.01
5.	Other appropriations	16.98	9.08	36.78
6.	Amount available for dividend <sup>#</sup>	0.53	--	--
7.	Dividend	--	--	--
8.	Total return on capital employed	53.47	26.01	73.56
9.	<i>Per centage</i> of return on capital employed	4.45	6.62	19.29
<b>4.</b>	<b>Bihar State Warehousing Corporation <sup>▼</sup></b>			
	<b>Particulars</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>
<b>1.</b>	<b>Income</b>			
(a)	Ware housing charges	5.01	6.68	9.50
(b)	Other income	22.65	22.89	32.10
	<b>Total - 1</b>	<b>27.66</b>	<b>29.57</b>	<b>41.60</b>
<b>2.</b>	<b>Expenses</b>			
(a)	Establishment Charges	3.58	3.67	3.92
(b)	Other Expenses	23.74	23.78	33.44
	<b>Total - 2</b>	<b>27.32</b>	<b>27.45</b>	<b>37.36</b>
3	Profit (+)/Loss (-) before tax	0.34	2.12	4.23
4.	Prior period adjustment	0.28	0.07	--
5.	Other appropriation	--	--	3.30
6.	Amount available for dividend	--	--	1.24
7.	Dividend for the year	--	--	0.25
8.	Total return on Capital employed	0.46	2.08	NA
9.	<i>Per centage</i> of return on Capital employed	3.17	12.90	NA

<sup>▼</sup> Figures are provided by the Corporation.

<sup>\*</sup> Provision for Non-Performing Assets for the year may be distinctly shown under the head Expenses.

<sup>#</sup> Represents profit of current year available for dividend after considering the specific reserve.

Annexure - 7

(Referred to in paragraph 1.12)

Statement showing operational performance of Statutory corporations

1. Bihar State Electricity Board<sup>◊</sup>

Particulars	2004-05	2005-06	2006-07
Installed capacity (MW)			
(a) Thermal	540	540	320
(b) Hydro	--	--	--
(c) Gas	--	--	--
(d) Other	--	--	--
<b>Total</b>	<b>540</b>	<b>540</b>	<b>320</b>
Normal maximum demand			
Power generated: (MKWH)			
(a) Thermal	153.49	120.95	37.25
(b) Hydro	--	--	--
(c) Gas	--	--	--
(d) Other	--	--	--
<b>Total</b>	<b>153.49</b>	<b>120.95</b>	<b>37.25</b>
Less: Auxiliary consumption			
(a) Thermal (percentage)	30.79 (20.06)	25.13 (20.78)	9.12 (24.49)
(b) Hydro (percentage)	--	--	--
(c) Gas (percentage)	--	--	--
(d) other (percentage)	--	--	--
<b>Total (percentage)</b>	<b>30.79 (20.06)</b>	<b>25.13 (20.78)</b>	<b>9.12 (24.49)</b>
Net power generated	122.70	95.82	28.13
Power purchased:	6,432.42	7,498.75	7,886.79
Total power available for sale	6,555.12	7,594.57	7,914.92
Power sold: (MU)	4,101.85	4,341.94	4,541.68
Transmission and distribution losses	2,453.27	3,252.63	3,373.24
Plant Load factor (Percentage)			
Percentage of transmission and distribution losses to total power available for sale	37.43	42.83	42.61
Number of villages/towns electrified	20,006	20,610	20,626
Number of pump sets/wells energised	1,71,107	1,71,884	1,73,048
Number of sub-stations: 220&132/83KV	--	--	--
Transmission/distribution lines (in kms)	--	--	--
(a) High/medium voltage: 220KV	--	--	--
(b) Low voltage:132KV	--	--	--
Connected load (in MVA)	--	36.91	38.79
Number of consumers (in lakh)	22.61	24.27	25.34

<sup>◊</sup> Figures are as provided by the Board.

Number of employees	16,182	15,722	14,589
Consumer/employees Ratio	1:140	1:154	1:174
Total expenditure on staff during the year (Rs in crore)	541.87	348.92	551.84
Percentage of expenditure on staff to total revenue expenditure	19.02	13.01	22.64
Units sold			
(a) Agriculture	1,129.32	887.48	709.14
(Percentage share to total units sold)	27.53	20.44	15.61
(b) Industrial	724.46	786.06	873.25
(Percentage share to total units sold)	17.66	18.10	19.23
(c) Commercial	285.11	313.33	309.19
(Percentage share to total units sold)	6.95	7.22	6.81
(d) Domestic	1,161.68	1,303.89	1,450.45
(Percentage share to total units sold)	28.32	30.03	31.94
(e) Others	801.28	1,051.18	1,199.69
(Percentage share to total units sold)	19.54	24.21	26.41
<b>Total</b>	<b>4,101.85</b>	<b>4,341.94</b>	<b>4,541.72</b>
Particulars			
(a) Revenue (excluding subsidy from Government)(Rs. in crore)	1,631.45	1,853.19	1,392.26
(b) Expenditure* (Rs. in crore)	1,963.80	2,680.35	2,436.43
(c) Profit (+)/Loss (-) (Rs. in crore)	(-)332.35	(-)827.16	(-) 1,044.17
(d) Average subsidy claimed from Government (in Rupees)	803.60	844.00	720.00
(e) Average interest charges (in Rupees)	538.76	637.14	822.30

- Revenue expenditure includes depreciation but excludes interest on long term loans.

## 2. Bihar State Road Transport Corporation<sup>o</sup>

Particulars	2005-06	2006-07	2007-08
Average number of vehicles held	637	637	637
Average number of vehicles on road	455	386	319
Percentage of utilisation of vehicles	71	61	50
Number of employees	4,367	4,171	3,955
Employee vehicle ratio	1:10	1:11	1:12
Number of routes operated at the end of the year	212	239	227
Route kilometers	198	198	198
Kilometers operated (in lakh)			
(a) Gross	391.53	347.05	298.49
(b) Effective	381.97	340.28	290.69
(c) Dead	9.56	6.77	7.81
Percentage of dead kilometers to gross kilometers	2.44	1.95	2.61
Average kilometers covered per bus per day	230	242	250
Average Operating revenue per kilometers (Paise)	15.30	14.94	14.66
Increase(+) / Decrease(-) in operating revenue over previous year's income (percentage)	(+)12.91	(-)2.35	(-)1.87

<sup>o</sup> Figures are as per information provided by the corporation.

Average expenditure per kilometer (Paise)	28.99	23.17	24.62
Increase(+) / Decrease(-) in operating expenditure over previous year's expenditure (percentage)	(+)8.58	(-)20.08	(+)6.26
Profit(+)/Loss(-) per kilometer (Paise)	--	--	--
Number of operating depots	29	29	29
Average number of break-down per lakh kilometers	0.001	0.004	0.004
Average number of accidents per lakh kilometers	0.14	0.01	1.47
Passenger kilometer operated (in crore)	1.16	1.03	2.91
Occupancy ratio	65	65	64
Kilometers obtained per litre of			
(a) Diesel Oil	3.88	3.93	3.96
(b) Engine Oil	NA	NA	NA

### 3. Bihar State Warehousing Corporation\*

Particulars	2005-06	2006-07	2007-08
Numbers of the centres covered	46	46	46
Storage capacity created upto the end of the year (tonnes in lakh)	0.20	0.20	--
Owned godowns	15.01	17.35	17.37
Hired godowns	12.02	12.70	13.94
<b>Total</b>	<b>27.03</b>	<b>30.05</b>	<b>31.31</b>
Average capacity utilised during the years (in lakh tonnes)	21.58	24.96	30.58
Per centage of utilisation	80	83	98
(a) Average revenue per tonne per year (rupees)	122.97	118.59	136.04
(b) Average expenditure per tonne per year (rupees)	108.02	110.33	122.19

### 4. Bihar State Financial Corporation<sup>■</sup>

(Amount: Rupees in lakh)

Particulars	2005-06		2006-07		2007-08	
	No.	Amount	No.	Amount	No.	Amount
Applications pending at the beginning of the year	--	--	--	--	--	--
Applications received	--	--	--	--	--	--
<b>Total</b>	--	--	--	--	--	--
Applications sanctioned	--	--	--	--	--	--
Applications cancelled/ Withdrawn/rejected	--	--	--	--	--	--
Application pending at the close of the year	--	--	--	--	--	--
Loans disbursed during the year	--	--	--	--	--	--
Loans outstanding at the close of the year	--	2,96,941.05	--	3,08,569.59	--	3,04,059.00
Amount over dues for recovery at the close of the year	--	--	--	--	--	--
a) Principal	--	24,949.99	--	21,138.29	--	18,530.00
b) Interest	--	2,71,243.31	--	2,86,259.44	--	2,85,181.00
<b>Total</b>	--	<b>2,96,193.30</b>	--	<b>3,07,397.73</b>	--	<b>3,03,711.00</b>
Amount involved in recoveries certificate cases	--	--	--	--	--	--
Percentage of default to total loan outstanding	--	99.74	--	99.62	--	99.88

\* Figures are as provided by the Corporation

■ Figures are provided by the Corporation.

**Annexure – 8**  
**Statement showing the names of the Government Companies of Bihar which are ordered to be wound up.**  
**(Referred to in paragraph 1.16)**

(Amount: Rupees in lakh)

Sl. No.	Name of the Company	Paid-up Capital	Loans and advances given by Government of Bihar	Remarks
1	Bihar State Leather Industries Development Corporation Limited.	1,000.00	1,242.55	--
2	Bihar State Handloom and Handicrafts Corporation Limited.	999.98	115.78	--
3	Bihar State Pharmaceuticals and Chemical Development Corporation Limited.	1,577.88	427.91	--
4	Bihar State Small Industries Corporation Limited.	718.48	1,040.00	--
5	Bihar State Sugar Corporation Limited.	2,000.00	31,406.27	--
6	Bihar State Agro Industries Development Corporation Limited.	763.52	1,259.99	--
7	Bihar State Textile Corporation Limited.	537.00	223.66	--
8	Bihar State Fruit and Vegetables Development Corporation Limited.	210.37	41.80	--
9	Bihar Panchayati Raj Finance Corporation Limited.	144.20	-	Not filed
10	Bihar State Industrial Development Corporation Limited.	1,404.00	6,702.00	Not filed
11	Bihar State Construction Corporation Limited.	700.00	105.10	Not filed
12	Bihar State Export Corporation Limited.	200.00	121.77	Not filed
13	Bihar Finished Leather Limited.	147.00	918.00	--
14	Bihar Paper Mills Limited.	776.92	-	--
15	Beltron Video Systems Limited	504.71	-	--
16.	Beltron Mining Systems Limited.	248.24	-	--
	<b>Total</b>	<b>11,932.30</b>	<b>43,604.83</b>	--

Source: As per Resolution No. 2,538 dated 19.06.2003 of the Government of Bihar, it has been ordered to wound up companies from Sl. No. 1 to 12. Except Sl. No. 9 to 12, other companies have filed petition for winding up.

**Annexure - 9**

**(Referred to in paragraph 1.22)**

**Statement of names of the Companies for which decision for division of Assets, Liabilities and Management has been taken**

<b>Sl. No.</b>	<b>Name of the Company/Corporation</b>	<b>Basis of reconstruction for Assets and Liabilities and its Management.</b>	<b>Implementation of the decision</b>
1	Bihar Rajya Beej Nigam Limited	78:22 (Bihar: Jharkhand)	Decision implemented
2	Bihar State Mineral Development Corporation Limited	Division on the basis of the profit of the Corporation, in its operation in the areas of Bihar and Jharkhand for the nine years preceding the division	Decision not yet implemented
3	Bihar State Credit and Investment Corporation Limited	Division on the basis of outstanding loans in the respective areas.	Decision not yet implemented
4	Bihar State Warehousing Corporation	98:2 (Bihar: Jharkhand)	Decision implemented
5	Bihar State Tourism Development Corporation Limited	(i) The share, assets and liabilities (including Hotel Ranchi Ashok) should be divided in the ratio of 3:1 (Bihar: Jharkhand) (ii) Immoveable property on "as is where is" basis.	Decision not yet implemented
6	Bihar State Minorities Finance Corporation Limited	Division on the basis of outstanding loans in respective areas.	Decision not yet implemented
7	Bihar State Backward Classes Development Corporation	Division on the basis of outstanding loans in the respective areas.	Decision not yet implemented
8	Bihar State Hydro Electric Power Corporation Limited	69:31 (Bihar: Jharkhand)	Decision implemented
9	Bihar State Text Book Publishing Corporation Limited	Division of shares on the basis of population.	Decision implemented
10	Bihar State Financial Corporation.	Division on the basis of outstanding loans in the respective areas.	Decision not yet implemented
11	Bihar Hill Area Lift Irrigation Corporation Limited	No consensus was reached between the two Governments for its Division.	Decision taken, if any not available
12	Bihar State Food and Civil Supplies Corporation Limited	3:1 (Bihar: Jharkhand)	Decision not yet implemented



## Annexure – 10

(Referred to in paragraph 1.26)

## Observations of the Statutory Auditor on the Internal Control / Internal Audit system of the Companies

Sl No.	Name of the Company	Year of accounts	Observation
1	Bihar State Food and Civil Supplies Corporation Limited	1987-88.	<p>In our opinion, the internal control procedures relating to purchase of stores, raw materials including components, plant and machinery, equipment and other assets, are deficient and are not adequate and commensurate with the size of the company and nature of the business.</p> <p>In our opinion the company has an internal audit system commensurate with the size and the nature of business. However, there was no follow up of the reports submitted by internal auditor.</p>
2	Bihar State Electronic Development Corporation Limited	1999-00	Internal Control System needs to be strengthened keeping in view the size and nature of its business
3	Bihar State Pul Nirman Nigam Limited	1996-97, 1997-98.	<p>Internal control procedure regarding utilization of plant &amp; machinery/ equipment needs to be further strengthened.</p> <p>The system of internal audit needs to be further strengthened.</p>
4.	Bihar State Dairy Corporation Limited	1992-93, 1993-94, 1994-95	The company has ceased to do business and as such the internal control procedure is not in existence.
5.	Bihar Rajya Beej Nigam Limited	1996-97	<p>In our opinion, the internal control procedure of the company relating to purchase, sales and inter unit transfers of stock are not commensurate with the nature and size of business of the company.</p> <p>Internal audit has been conducted by the different firms of Chartered Accountant after expiry of financial year. No follow up has been done on the observation made by internal auditors. As such the internal audit system is not adequate.</p>

**Annexure-11**

**(Referred to in paragraph 1.28)**

**Statement of paid-up capital, investment and summarised working results of 619 (B) companies as per their latest finalised accounts**

*(Figures in column 5 to 19 are in Rupees lakh)*

Sl.N o.	Name of company	Status (working/no n-working)	Year of account	Paid-up capital	Equity by			Loans by			Grants by			Total investment by way of equity, loans and grants			Profit(+)/loss(-)	Accumulated profit(+)/accumulated loss (-)
					State Govt.	State Govt. companies	Central govt. and their companies	State Govt.	State Govt. companies	Central govt. and their companies	State Govt.	State Govt. compa nies	Central govt. and their companies	State Govt.	State Govt. companies	Central govt. and their companies		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	Bihar Air Products Limited	Working	1992-93	79.99	-	79.99	-	-	11.25	48.85	-	-	-	-	91.24	48.85	5.53	(-) 102.68
2	SCADA Agro Business Co. Limited	Working	2004-05	05.00	-	05.00	-	-	302.78	-	-	-	-	-	-	-	(-)0.36	(-) 190.43
3	SCADA Agro Business Co. Khagaul Limited	Non-working**	Accounts not finalised since inception	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	SCADA Agro Business Limited Dehri	-do-	Accounts not finalised since inception	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SCADA Agro Business Limited Arrah	-do-	Accounts not finalised since inception	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	SCADA Agro Business Limited Aurangabad	-do-	Accounts not finalised since inception	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	SCADA Agro Business Limited Mohaniyan	-do-	Accounts not finalised since inception	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	SCADA Agro Forestry Co. khagaul	-do-	Accounts not finalised since inception	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

\*\*Companies at serial nos 3 to 8 have filed petition for winding up, in the Patna High Court.

## Annexure-12

(Referred to in paragraph 2.1.19)

## Statement showing shortage of materials found in physical verification of stores

SI no	Name of store	2003-2004			2004-2005			2005-2006			2006-2007			2007-2008		
		Date	Short items	Value	Date	Short items	Value	Date	Short items	Value	Date	Short items	Value	Date	Short items	Value
1	Biharsarif	0	0	0	3.11.04-4.12.04	11	0.04	0	0	0	0	0	0	0	0	0
2	Bhagalpur	0	0	0	15.1.05-12.3.05	33	2.27	0	0	0	0	0	0	0	0	0
3	Chapra	16.10.03-25.11.03	9	0.18	0	0	0	17.5.05-16.6.05	9	0.18	0	0	0	6.2.08-20.2.08	9	0.18
4	Digha	0	0	0	1.9.04-29.10.04	53	1.48	6.9.05-14.11.05	68	1.66	0	0	0	17.8.07-30.11.07	98	1.95
5	Gaya	0	0	0	25.3.04-24.4.04	24	3.75	29.7.05-27.8.05	24	3.75	0	0	0	0	0	0
6	Motihari	22.2.04-21.3.04	3	0.01	0	0	0	29.11.05-31.12.05	5	0.09	0	0	0	7.4.07-24.5.07	0	0
7	Mujafferpur	24.9.03-22.11.03	90	16.41	4.11.04-31.12.04	105	20.33	0	0	0	0	0	0	7.4.07-11.6.07	21	1.91
8	PESU	0	0	0	3.5.04-19.6.04	0	0	18.3.05-3.5.05	1	0.14	0	0	0	17.8.07-13.10.07	0	0
<b>Total</b>			<b>102</b>	<b>16.6</b>		<b>226</b>	<b>27.87</b>		<b>107</b>	<b>5.82</b>		<b>0</b>	<b>0</b>		<b>128</b>	<b>4.04</b>

Source: Records and files of BSEB

**Annexure – 13  
(Referred to in paragraph 3.13)**

**Statement showing the details of the State Public Sector Undertakings which violated the Accounting Standards in preparation of financial statements**

Accounting Standards (AS) No. violated		AS-1	AS-2	AS-4	AS-5	AS-7	AS-12	AS-15	AS-22
Details of Accounting Standard		Non-disclosure of Accounting Policies	Valuation of Inventories	Contingencies and Events Occurring After the Balance Sheet Date	Net Profit or Loss for the period, prior period items and charges in Accounting policies	Accounting for Construction Contracts	Accounting for Government Grants	Accounting for Retirement Benefits in the Financial Statements of Employers	Accounting for taxes on income
Sl. No.	Name of the PSU	Year/Years in which violated							
1.	B.S. Warehousing Corporation							1998-99 2000-01 2001-02	2004-05 2005-06
2.	B.S. Financial Corporation			2000-01 2001-02	2000-01 2001-02 2002-03 2003-04 2005-06			2000-01 2001-02 2002-03	
3.	B. Rajya Pul Nirman Nigam Limited					1992-93 1993-94 1994-95 1995-96			
4.	B.S. Text Book Publishing Corporation Limited	1995-96 1996-97	1992-93 1993-94 1994-95	1995-96 1996-97	1995-96 1996-97		1995-96 1996-97	1995-96 1996-97	
5.	B.S. Mineral Development Corporation Limited		1999-00 2000-01					1999-00 2000-01	
6.	B.S. Hydroelectric Power Corporation Limited		1994-95 1995-96						
7.	B.S. Road Transport Corporation							1999-00 2000-01 2001-02	

**Annexure-14**  
**(Referred to in paragraph 3.14)**  
**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	28	52	247	1998-99
2.	Forest & Environment	3	44	262	1998-99
3.	Agriculture	3	24	121	1998-99
4.	Energy	2	856	2495	N.A.
5.	Animal Husbandry	2	7	32	1998-99
6.	Water Resources	2	1	3	1998-99
7.	Sugar Cane	1	11	96	1998-99
8.	Food, Supply & Commerce	1	48	323	1998-99
9.	Tourism	1	13	71	1998-99
10.	Human Resources	1	3	13	1998-99
11.	Road Construction	1	24	163	1998-99
12.	Home	1	4	25	1998-99
13.	Welfare	2	6	42	1998-99
14.	Panchayati Raj	1	0	0	1998-99
15.	Mines and Geology	1	20	72	1998-99
16.	Minor Irrigation	1	1	4	1998-99
17.	Transport	1	21	113	1998-99
18.	Co-operative	1	17	44	1998-99
19.	Excise	1	0	0	1998-99
<b>Total</b>		<b>54</b>	<b>1,152</b>	<b>4,126</b>	

Source: Information available with the PAG office.

**Annexure – 15**

**(Referred to in paragraph 3.14)**

**Statement of department wise draft paragraphs/reviews, reply to which are awaited**

<b>Sl. No.</b>	<b>Name of Department</b>	<b>No. of draft paragraphs</b>	<b>No. of reviews</b>	<b>Periods of issue</b>
1.	Energy	7	2	April-August 2008
2.	Road Construction	1	-	May-June 2008
3.	Transport	1	-	May-June 2008
4.	Minority Welfare	1	-	May 2008
5.	Food and Civil Supplies	1	-	June 2008
6.	Welfare	1	-	May 2008
7.	Co-operative, Industries, Road Construction, Education, Mines & Geology, Energy and Transport	2	-	June 2008

Source: Information available with the PAG office.