

Annexure – 1

(Referred to in paragraphs 1.7)

Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31 March 2009 in respect of Government companies and Statutory corporations

(Figures in column 5 (a) to 6 (c) are Rupees 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 2008-09				Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees) (as on 31.3.2009)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	5 (e)	6 (a)	6 (b)	6 (c)	(7)	(8)
A. Working Government Companies													
AGRICULTURE & ALLIED													
1.	Bihar Rajya Beej Nigam Limited. (BRBNL)	Agriculture	18.7.1977	2.28 (0.65)	1.22 (0.02)	0.22 (0.03)	3.72 (0.70)	27.93	-	-	27.93	7.51:1 (8.14:1)	106
2.	Bihar Rajya Matasya Vikas Nigam Ltd. (BRMVNL)	Animal Husbandry & Fisheries	23.3.1980	3.00 (1.25)	-	-	3.00 (1.25)	2.64	0.02	-	2.66	0.89:1 (0.89:1)	42
3.	SCADA Agro Business Co. Limited. (SABCL)	Water Resources		-	-	0.05	0.05	-	-	3.03	3.03	60.60:1 (60.55:1)	-
Sector wise total				5.28 (1.90)	1.22 (0.02)	0.27 (0.03)	6.77 (1.95)	30.57	0.02	3.03	33.62		148
FINANCE													
4.	Bihar State Credit & Investment Corporation Limited. (BSCICL)	Industry	30.1.1975	15.12 (0.12)	-	-	15.12 (0.12)	20.47	-	37.01	57.48	3.80:1 (3.80:1)	61
5.	Bihar State Backward Classes Finance & Development Corporation Limited. (BSBCFDCL)	Welfare	17.6.1993	16.36 (3.00)	-	-	16.36 (3.00)	-	21.31	-	21.31	1.30:1 (1.36:1)	16
6.	Bihar State Minorities Finance Corporation Limited. (BSMFCL)	Minority Welfare	22.3.1984	11.50 (6.75)	-	-	11.50 (6.75)	-	-	34.99	34.99	3.04:1 (1.15:1)	27
7.	Bihar State Film Development & Finance Corporation Limited. (BSFDCL)	Industry	6.3.1983	2.00 (1.00)	-	-	2.00 (1.00)	0.15	-	-	0.15	0.08:1 (0.07:1)	08
Sector wise total				44.98 (10.87)			44.98 (10.87)	20.62	21.31	72.00	113.93		112
INFRASTRUCTURE													
8.	Bihar Police Building Construction Corporation Limited (BPBCCL)	Home (police)	26.6.1974	0.10	-	-	0.10	0.43	-	-	0.43	4.30:1 (4.29:1)	292
9.	Bihar Rajya Pul Nirman Nigam Limited (BRPNL)	Road Construction	11.6.1975	3.50	-	-	3.50	-	-	-	-	-	513
10.	Bihar Health Project Development Corporation Limited. (BHPDCL)	Building Construction	20.3.2008	0.06	-	-	0.06	-	-	-	-	-	02
Sector wise total				3.66			3.66	0.43			0.43		807
MANUFACTURING													
11.	Bihar State Electronics Development	Information	21.2.1978	5.67	-	-	5.67	5.93	-	-	5.93	1.05:1	72

(Figures in column 5 (a) to 6 (c) are Rupees in crore)													
Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ^S				Loans ^{**} outstanding at the close of 2008-09				Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees) (as on 31.3.2009)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	5 (e)	6 (a)	6 (b)	6 (c)	(7)	(8)
	Corporation Limited (BSEDCL)	Technology		(1.59)			(1.59)					(1.05:1)	
12.	Bihar State Mineral Development Corporation Limited (BSMDCL)	Mines & Geology	12.6.1972	9.97	-	-	9.97	-	-	-	-	-	15
13.	Bihar State Beverages Corporation Limited (BSBCL)	Excise	25.5.2006	5.00	-	-	5.00	-	-	-	-	-	202
14.	Bihar Air Products Limited. (BAPL)	Industry		0.80	-	-	0.80	-	-	0.60	0.60	0.75:1 (0.75:1)	NA
Sector wise total				21.44 (1.59)	-	-	21.44 (1.59)	5.93	-	0.60	6.53	-	289
POWER													
15.	Bihar State Hydro Electro Power Corporation Limited (BSHPCL)	Energy	31.3.1982	99.04	-	-	99.04	161.92	-	55.73	217.65	2.20:1 (2.10:1)	118
Sector wise total				99.04			99.04	161.92	-	55.73	217.65	-	118
SERVICES													
16.	Bihar State Tourism Development Corporation Limited (BSTDCL)	Tourism	28.11.1980	5.00	-	-	5.00	-	-	-	-	-	207
17.	Bihar State Food & Civil Supply Corporation Limited (BSFCSCCL)	Food & Civil Supply	22.4.1973	5.27	-	-	5.27	118.64	1.94	-	120.58	22.88:1 (22.90:1)	1389
Sector wise total				10.27	-	-	10.27	118.64	1.94	-	120.58	-	1596
MISCELLANEOUS													
18.	Bihar State Forest Development Corporation Limited (BSFDCL)	Forest & Environment	10.2.1975	1.75	0.54	-	2.29	-	-	-	-	-	NA
19.	Bihar State Text Book Publishing Corporation Ltd. (BSTBPCL)	Education	2.4.1985	0.36	-	0.12	0.48	-	-	-	-	-	228
Sector wise total				2.11	0.54	0.12	2.77	-	-	-	-	-	228
Total A (All sector wise working Government companies)				186.78 (14.36)	1.76 (0.02)	0.39 (0.03)	188.93 (14.41)	338.11	23.27	131.36	492.74	-	3298
B. Working Statutory corporations													
FINANCE													
1.	Bihar State Financial Corporation (BSFC)	Industry	2.11.1954	39.95	37.70	0.19	77.84	228.47	3.55	79.47	311.49	4.00:1 (3.84:1)	323
Sector wise total				39.95	37.70	0.19	77.84	228.47	3.55	79.47	311.49	-	323
POWER													
2.	Bihar State Electricity Board (BSEB)	Energy	1.4.1958	-	-	-	-	6604.87	27.26	526.37	7158.50	-	12395
Sector wise total				-	-	-	-	6604.87	27.26	526.37	7158.50	-	12395
SERVICES													
3.	Bihar State Road Transport Corporation (BSRTC)	Transport	1.5.1959	74.76	26.52	-	101.28	91.02	-	8.62	99.64	0.98:1 (0.8:1)	2351
4.	Bihar State Warehousing Corporation (BSWC)	Co-Operative	29.3.1957	3.21	-	3.21	6.42	-	-	4.07	4.07	0.63:1	248

(Figures in column 5 (a) to 6 (c) are Rupees in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ^S				Loans ^{**} outstanding at the close of 2008-09				Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees) (as on 31.3.2009)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	5 (e)	6 (a)	6 (b)	6 (c)	(7)	(8)
Sector wise total				77.97	26.52	3.21	107.70	91.02	-	12.69	103.71	(0.73:1)	2599
Total B (All sector wise working Statutory corporations)				117.92	64.22	3.40	185.54	6924.36	30.81	618.53	7573.70		15317
Grand Total (A + B)				304.70 (14.36)	65.98 (0.02)	3.79 (0.03)	374.47 (14.41)	7262.47	54.08	749.89	8066.44	-	18615
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	1.75	-	-	1.75	0.26:1 (0.26:1)	-
3.	Bihar Hill Area Lift Irrigation Corporation Limited ((BSHADCL)	Minor Irrigation	3.6.1975	10.00	-	-	10.00	8.55	-	-	8.55	0.86:1 (0.86:1)	NA
4.	Bihar State Agro Industries Development Corporation Limited (BSAIDCL)	Agriculture	28.4.1966	7.64 (0.07)	-	-	7.64 (0.07)	12.60	-	-	12.60	1.65:1 (1.65:1)	330
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 (0.77:1)	08
6.	Bihar Insecticide Limited' (BIL)	Industry	27.2.1983	-	-	2.96 (2.39)	2.96 (2.39)	-	-	1.54	1.54	0.52:1 (0.52:1)	69
7.	SCADA Agro Business Khagaul Ltd. (SABLK)	Agriculture		-	-	-	-	-	-	-	-	-	NA
8.	SCADA Agro Business Ltd., Dehri. (SABLD)	Agriculture		-	-	-	-	-	-	-	-	-	NA
9.	SCADA Agro Business Ltd. Arrah (SABLA)	Agriculture		-	-	-	-	-	-	-	-	-	NA
10.	SCADA Agro Business Ltd. Aurangabad (SABLA)	Agriculture		-	-	-	-	-	-	-	-	-	NA
11.	SCADA Agro Busines Ltd. Mohania (SABLM)	Agriculture		-	-	-	-	-	-	-	-	-	NA
12.	SCADA Agro Forestry Company limited Khagaul (SAFCLK)	Agriculture		-	-	-	-	-	-	-	-	-	NA
Sector wise total				35.97 (0.07)	0.49	2.96 (2.39)	39.42 (2.46)	73.00	0.70	1.54	75.24		407
FINANCE													
13.	Bihar Panchayati Raj Finance Corporation Limited (BPRFCL)	Panchayati Raj	20.4.1974	1.44 (0.38)	--	--	1.44 (0.38)	-	-	-	-	-	NA
14.	Bihar State Handloom and Handicrafts Corporation Limited (BSHHCL)	Industry	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)	Industry	29.10.1961	7.18	-	-	7.18	10.40	-	1.83	12.23	1.70:1 (1.70:1)	56
16.	Bihar State Industrial Development	Industry	5.11.1960	15.00	-	-	15.00	66.67	-	-	66.67	4.44:1	910

(Figures in column 5 (a) to 6 (c) are Rupees in crore)													
Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ^S				Loans ^{**} outstanding at the close of 2008-09				Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees) (as on 31.3.2009)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	5 (e)	6 (a)	6 (b)	6 (c)	(7)	(8)
	Corporation Limited (BSIDCL)			(0.96)			(0.96)					(4.93:1)	
Sector wise total				33.62 (1.34)	-	-	33.62 (1.34)	78.23	-	1.83	80.06		966
INFRASTRUCTURE													
17.	Bihar State Construction Corporation Limited (BSCCL)	Water Resources	22.8.1974	7.00	-	-	7.00	-	-	-	-		1086
Sector wise total				7.00	-	-	7.00	-	-	-	-		1086
MANUFACTURING													
18.	Bihar Solvent & Chemicals Limited (BS&CL)	Forest & Environment	Aug-79	0.20	-	0.88	1.08	-	-	0.89	0.89	0.82:1 (0.82:1)	NA
19.	Magadh Mineral Limited (MML)	Industry	22.11.1984	-	-	0.36 (0.36)	0.36 (0.36)	-	-	0.47	0.47	1.31:1 (1.29:1)	05
20.	Kumardhubi Metal Casting & Engineering Limited (KMC&EL)	Industry	25.10.1983	-	-	2.17	2.17	-	-	6.63	6.63	3.06:1 (3.06:1)	NA
21.	Beltron Video System Limited (BVSL)	Industry	19.9.1984	-	-	5.05	5.05	-	-	4.51	4.51	0.89:1 (0.89:1)	NA
22.	Beltron Mining System Limited (BMSL)	Industry	30.1.1986	-	-	2.48	2.48	-	-	-	-	-	NA
23.	Beltron Informatics Limited (BIL)	Industry	1.3.1988	-	-	0.00 ¹	0.00	-	-	-	-	-	NA
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)	NA
25.	Bihar State Cement Corporation Limited (BSCCL)	Industry	17.10.1981	-	-	0.00 ²	0.00	0.03	-	-	0.03	42.86:1 (45.29:1)	NA
26.	Bihar State Pharmaceuticals & Chemicals Development Corporation Ltd. (BSP&CDCL)	Industry	22.2.1978	0.93 (0.78)	-	-	0.93 (0.78)	4.28	-	-	4.28	4.60:1 (0.27:1)	52
27.	Bihar Maize Product Limited (BMPL)	Industry	2.9.1982	-	-	0.74 (0.74)	0.74 (0.74)	-	-	0.02	0.02	0.03:1 (0.03:1)	NA
28.	Bihar Drugs and Chemicals Limited (BD&CL)	Industry	12.8.1983	-	-	4.00	4.00	1.28	-	-	1.28	0.32:1 (0.32:1)	NA
29.	Bihar State Textiles Corporation Limited (BSTCL)	Industry	21.2.1978	5.37	-	-	5.37	2.27	-	-	2.27	0.42:1 (0.42:1)	51
Sector wise total				26.50 (0.78)	-	15.68 (1.10)	42.18 (1.88)	330.81	-	12.52	343.33		108
SERVICES													
30.	Bihar State Export Corporation Limited (BSECL)	Industry	29.12.1974	2.00	-	-	2.00	1.22	-	-	1.22	0.61:1 (0.61:1)	23

¹ Rs. 0.28 lakh

² Rs. 0.07 lakh

(Figures in column 5 (a) to 6 (c) are Rupees 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 2008-09				Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees) (as on 31.3.2009)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	5 (e)	6 (a)	6 (b)	6 (c)	(7)	(8)
Sector wise total				2.00	-	-	2.00	1.22	-	-	1.22		23
MISCELLANEOUS													
31.	Bihar Paper Mills Limited (BPML)	Industry	8.7.1977	-	-	7.77	7.77	-	-	10.72	10.72	1.38:1 (1.38:1)	NA
32.	Bihar State Glazed Tiles & Ceramics Limited (BSGT&CL)	Industry	2.4.1984	-	-	1.40 (0.25)	1.40 (0.25)	-	-	3.66	3.66	2.61:1 (2.62:1)	32
33.	Vishwamitra Paper Industries Limited (VPIL)	Industry	18.6.1983	-	-	1.74 (0.60)	1.74 (0.60)	-	-	0.81	0.81	0.47:1 (0.47:1)	NA
34.	Jhanjhanpur Paper Industries Limited (JPIL)	Industry	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	27.1.1984	-	-	1.57	1.57	-	-	2.14	2.14	1.36:1 (1.36:1)	NA
36.	Bihar State Finished Leathers Corporation Limited (BSFLCL)	Industry	20.4.1982	-	-	1.47	1.47	9.18	-	-	9.18	6.24:1 (6.24:1)	NA
37.	Synthetic Resins (Eastern) Limited (SREL)	Industry	14.12.1982	-	-	0.31	0.31	-	-	1.05	1.05	3.39:1 (0.95:1)	-
38.	Bhavani Active Carbon Limited (BACL)	Industry	26.3.1985	-	-	0.09	0.09	-	-	-	-	-	NA
39.	Bihar State Leather Industries Development Corporation Limited (BSLIDCL)	Industry	23.3.1974	10.00	-	-	10.00	12.43	-	1.70	14.13	1.41:1 (1.41:1)	NA
40.	Bihar Scooters Limited (BSL)	Industry	19.1.1978	-	-	1.63	1.63	6.09	-	-	6.09	3.74:1 (3.74:1)	NA
Sector wise total				10.00	-	17.47 (1.27)	27.47 (1.27)	27.70	-	20.54	48.24		45
Total C (All sector wise non working Government companies)				115.09 (2.19)	0.49	36.11 (4.76)	151.69 (6.95)	510.96	0.70	36.43	548.09		2635
Grand Total (A + B + C)				419.79 (16.55)	66.47 (0.02)	39.90 (4.79)	526.16 (21.36)	7773.43	54.78	786.32	8614.53		21250

Above includes Section 619-B companies at Sr. No. 3 & 14 of working companies and Sr. No. 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)^{**} Loans outstanding at the close of 2007-08 represent long-term loans only.

Annexure – 2
(Referred to in paragraphs 1.14)

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 (8) to (10) are Rupees 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	Interest	Depreciation								Net Profit/ Loss
(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.	BRBNL	1996-97	2007-08	(-)1.39	2.62	0.09	(-)4.10	8.74	(-)0.01	3.71	(-)42.85	8.41	(-)1.48	-
2.	BRMVNL	1992-93	1996-97	(-)0.01	0.17	0.04	(-)0.22	-	-	1.75	(-)1.92	1.74	(-)0.05	-
3.	SABCL	2005-06	2009-10	0.02	-	0.02	0.00 ³	0.51	-	0.05	(-)1.91	1.17	0.00	-
Sector wise total				(-)1.38	2.79	0.15	(-)4.32	9.25	(-)0.01	5.51	(-)46.68	11.32	(-)1.53	-
FINANCE														
4.	BSCICL	2002-03	2008-09	4.40	8.55	0.04	(-)4.19	6.44	(-)4.15	15.00	(-)139.71	15.66	4.36	27.84
5.	BSBCFCL	1997-98	2006-07	0.41	0.68	0.02	(-)0.29	0.64	-	3.62	0.53	3.86	0.39	10.10
6.	BSMFCL	2005-06	2009-10	(-)0.13	0.46	0.00 ⁴	(-)0.59	0.29	-	4.75	(-)3.34	4.75	(-)0.13	-
7.	BSDFCL	1991-92	2000-01	0.02	-	0.00 ⁵	0.02	-	-	0.95	(-)0.12	0.88	0.02	2.27
Sector wise total				4.70	9.69	0.06	(-)5.05	7.37	(-)4.15	24.32	(-)142.64	25.15	4.64	-
INFRASTRUCTURE														
8.	BPBCCL	1991-92	2009-10	(-)1.27	-	0.02	(-)1.29	0.33	-	0.10	(-)4.12	5.59	(-)1.29	-
9.	BRPNNL	1997-98	2008-09	(-)1.74	-	0.06	(-)1.80	2.45	(-)0.28	3.50	(-)12.93	15.89	(-)1.80	-
10.	BHPDCL	Account not submitted												
Sector wise total				(-)3.01	-	0.08	(-)3.09	2.78	(-)0.28	3.60	(-)17.05	21.48	(-)3.09	-
MANUFACTURING														
11.	BSEDCL	2000-01	2008-09	(-)0.56	0.94	0.04	(-)1.54	0.66	(-)0.17	5.66	(-)13.14	3.27	(-)0.60	-
12.	BSMDCL	2000-01	2004-05	9.42	-	0.13	9.29	31.55	-	9.97	7.04	20.68	9.29	44.92
13.	Bihar State Beverages Corporation Limited (BSBCL)	2006-07	2008-09	1.58	-	0.07	1.51	202.20	-	5.00	1.51	6.52	1.51	23.16
14.	BAPL	1992-93	1994-95	0.39	0.23	0.10	0.06	2.21	-	0.80	(-)1.03	1.33	0.29	21.05
Sector wise total				10.83	1.17	0.34	9.32	236.62	(-)0.17	21.43	(-)5.62	31.80	10.49	-
POWER														

³ Rs. (-)0.18 lakh

⁴ Rs. 0.46 lakh

⁵ Rs. 0.29 lakh

(Figures in column 5 (a) to (6) and (8) to (10) are Rupees 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	Interest	Depreciation	Net Profit/ Loss							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
15.	BSHOPCL	1995-96	2004-05	(-)1.08	5.52	0.30	(-)6.90	2.96	(-)26.06	89.26	(-)5.48	128.34	(-)1.38	-
Sector wise total				(-)1.08	5.52	0.30	(-)6.90	2.96	(-)26.06	89.26	(-)5.48	128.34	(-)1.38	-
SERVICES														
16.	BSTDCL	1995-96	2005-06	0.94	-	0.11	0.83	1.15	(-)0.03	2.95	1.85	5.53	0.83	15.01
17.	BSFCSCCL	1988-89	2007-08	2.53	5.65	0.63	(-)3.75	166.38	(-)2.75	4.46	(-)29.20	31.78	1.90	5.98
Sector wise total				3.47	5.65	0.74	(-)2.92	167.53	(-)2.78	7.41	(-)27.35	37.31	2.73	
MISCELLANEOUS														
18.	BSPDCL	2000-01	2005-06	0.34	-	0.06	0.28	22.81	(-)0.40	2.29	0.32	1.17	0.28	23.93
19.	BSTPCL	1997-98	2009-10	(-)4.30	-	0.06	(-)4.36	7.28	-	0.48	(-)5.97	(-)6.51	(-)4.36	-
Sector wise total				(-)3.96	-	0.12	(-)4.08	30.09	(-)0.40	2.77	(-)5.65	(-)5.34	(-)4.08	
Total A (All sector wise working Government companies)				9.57	24.82	1.79	(-)17.04	456.60	(-)33.85	154.30	(-)250.47	250.06	7.78	
B. Working Statutory Corporations														
FINANCE														
1.	BSFC	2007-08	2009-10	48.73	20.45	-	28.28	15.65	(-)7.58	77.84	(-)385.29	439.28	48.73	11.09
Sector wise total				48.73	20.45	-	28.28	15.65	(-)7.58	77.84	(-)385.29	439.28	48.73	
POWER														
2.	BSEB	2007-08	2009-10	297.43	828.51	53.62	(-)584.70	1464.22	**	-	(-)2109.41	3195.62	243.81	7.63
Sector wise total				297.43	828.51	53.62	(-)584.70	1464.22		-	(-)2109.41	3195.62	243.81	
SERVICES														
3.	BSRTC	2002-03	2009-10	(-)25.57	28.77	1.40	(-)55.74	18.19	**	101.27	(-)680.17	(-)428.03	(-)26.97	-
4.	BSWC	2007-08	2009-10	2.00	0.56	0.86	0.58	41.93	(-)7.03	5.31	4.10	20.10	1.14	5.67
Sector wise total				(-)23.57	29.33	2.26	(-)55.16	60.12	(-)7.03	106.58	(-)676.07	(-)407.93	(-)25.83	
Total B (All sector wise working Statutory corporations)				322.59	878.29	55.88	(-)611.58	1539.99	(-)14.61	184.42	(-)3170.77	3226.97	266.71	
Grand Total (A + B)				332.16	903.11	57.67	(-)628.62	1996.59	(-)48.46	338.72	(-)3421.24	3477.03	274.49	
C. Non working Government companies														
AGRICULTURE & ALLIED														
1.	BSWDCL	1978-79	1997-98	3.03	0.25	0.61	2.17	-	-	5.00	11.20	26.70	2.42	9.06
2.	BSDCL	1994-95	2007-08	(-)0.02	-	-	(-)0.02	-	-	6.72	(-)10.58	3.68	(-)0.02	-
3.	BHALICL	1982-83	1993-94	0.18	0.13	0.31	(-)0.26	0.01	-	5.60	(-)0.86	9.53	(-)0.13	-
4.	BSAIDCL	1989-90	2009-10	(-)5.02	0.65	0.03	(-)5.70	2.79	-	7.57	(-)28.96	(-)1.41	(-)5.05	-
5.	BSF&VDCL	1992-93	2009-10	(-)0.27	0.55	0.11	(-)0.93	000 ⁶	(-)0.17	2.10	(-)6.06	0.33	(-)0.38	-
6.	BIL	1986-87	1991-92	(-)0.52	0.16	0.35	(-)1.03	-	-	0.57	(-)1.03	2.35	(-)0.87	-

⁶ Rs. 0.06 lakh

(Figures in column 5 (a) to (6) and (8) to (10) are Rupees 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	Interest	Depreciation	Net Profit/ Loss							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
7.	SABKL	-	-	-	-	-	-	-	-	-	-	-	-	-
8.	SABLD	-	-	-	-	-	-	-	-	-	-	-	-	-
9.	SABLA	-	-	-	-	-	-	-	-	-	-	-	-	-
10.	SABLA	-	-	-	-	-	-	-	-	-	-	-	-	-
11.	SABLM	-	-	-	-	-	-	-	-	-	-	-	-	-
12.	SAFCK	-	-	-	-	-	-	-	-	-	-	-	-	-
Sector wise total				(-2.62)	1.74	1.41	(-5.77)	2.80	(-0.17)	27.56	(-36.29)	41.18	(-4.03)	
FINANCE														
13.	BPRFCL	1984-85	1991-92	0.23	0.24	0.00 ⁷	(-0.01)	-	-	1.44	(-0.03)	5.86	0.23	3.92
14.	BSHHCL	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.	BSSICL	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.	BSIDCL	1987-88	2009-10	2.22	5.35	0.38	(-3.51)	6.59	(-0.22)	14.04	(-26.42)	29.54	1.84	6.23
Sector wise total				2.26	6.85	0.45	(-5.04)	21.81	(-0.76)	28.94	(-43.45)	44.34	1.81	
INFRASTRUCTURE														
17.	BSCCL	1986-87	2004-05	1.38	0.00 ⁸	0.13	1.25	18.70	(-6.65)	7.00	(-2.79)	(-10.27)	1.25	-
Sector wise total				1.38	0.00	0.13	1.25	18.70	(-6.65)	7.00	(-2.79)	(-10.27)	1.25	
MANUFACTURING														
18.	BS&CL	1986-87	1995-96	(-0.05)	0.11	0.16	(-0.32)	-	(-0.24)	0.66	(-0.32)	1.67	(-0.21)	-
19.	MML	-	-	-	-	-	-	-	-	-	-	-	-	-
20.	KMC&EL	1994-95	1995-96	(-1.13)	0.38	0.88	(-2.39)	10.89	-	2.17	(-8.16)	0.91	(-2.01)	-
21.	BVSL	1987-88	1998-99	(-0.09)	0.05	0.01	(-0.15)	0.75	-	1.21	(-0.22)	1.02	(-0.10)	-
22.	BMSL	1989-90	2002-03	(-0.07)	-	0.03	(-0.10)	0.41	-	1.26	(-0.49)	0.52	(-0.10)	-
23.	BIL	-	-	-	-	-	-	-	-	-	-	-	-	-
24.	BSSCL	1984-85	1996-97	(-2.84)	6.00	0.36	(-9.20)	-	(-4.67)	9.97	(-72.31)	(-10.24)	(-3.20)	-
25.	BSCCL	-	-	-	-	-	-	-	-	-	-	-	-	-
26.	BSP&CDCL	1985-86	1992-93	(-0.16)	0.00 ⁹	0.01	(-0.17)	-	-	3.62	(-0.74)	6.87	(-0.17)	-
27.	BMPL	1983-84	1987-88	(-0.03)	-	0.00 ¹⁰	(-0.03)	-	-	0.67	(-0.06)	0.80	(-0.03)	-
28.	BD&CL	1985-86	1991-92	(-0.03)	-	0.00 ¹¹	(-0.03)	-	-	0.94	(-0.16)	1.16	(-0.03)	-
29.	BSTCL	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.	BSECL	1991-92	1999-00	0.11	0.20	0.01	(-0.10)	4.94	(-0.03)	2.00	(-0.01)	3.75	0.10	0.27
Sector wise total				0.11	0.20	0.01	(-0.10)	4.94	(-0.03)	2.00	(-0.01)	3.75	0.10	

⁷ Rs. 16,235.26

⁸ Rs. 11,589.31

⁹ Rs. 1,680.50

¹⁰ Rs. 9,052.80

¹¹ Rs. 328.52

(Figures in column 5 (a) to (6) and (8) to (10) are Rupees 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	Interest	Depreciation	Net Profit/ Loss							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MISCELLANEOUS														
31.	BPML	1985-86	1997-98	(-)0.05	-	0.01	(-)0.06	-	0.00 ¹²	1.56	(-)0.31	1.44	(-)0.06	-
32.	BSGT&CL	1985-86	1997-98	(-)0.06	0.02	0.00 ¹³	(-)0.08	-	-	0.16	(-)0.51	3.50	0.06	-
33.	VPIL	1984-85	1988-89	(-)0.01	-	0.00 ¹⁴	(-)0.01	-	-	0.40	(-)0.01	0.69	(-)0.01	-
34.	JPIL	1985-86	1991-92	(-)0.01	0.00 ¹⁵	0.00 ¹⁶	(-)0.01	-	(-)0.03	0.42	(-)0.02	0.59	(-)0.01	-
35.	BSTEL	1988-89	1993-94	(-)0.16	0.16	0.00 ¹⁷	(-)0.32	-	-	1.03	(-)0.67	2.49	(-)0.16	-
36.	BSFLCL	1983-84	1986-87	(-)1.49	-	-	(-)1.49	-	-	1.47	(-)2.13	6.15	(-)1.49	-
37.	SREL	1983-84	1987-88	(-)0.02	0.00 ¹⁸	-	(-)0.02	-	-	0.09	(-)0.01	0.17	(-)0.02	-
38.	BACL	1985-86	1989-90	(-)0.01	-	-	(-)0.01	-	-	0.02	(-)0.01	0.01	(-)0.01	-
39.	BSLDCL	1982-83	2004-05	(-)0.25	0.08	0.04	(-)0.37	-	(-)0.01	5.14	(-)2.92	2.56	(-)0.29	-
40.	BSL	-	-	-	-	-	-	-	-	-	-	-	-	-
Sector wise total				(-)2.06	0.26	0.05	(-)2.37	-	(-)0.04	10.29	(-)6.59	17.60	(-)2.11	
Total C (All sector wise non working Government companies)				(-)5.41	15.59	3.51	(-)24.51	60.30	(-)12.58	101.27	(-)171.91	103.03	(-)8.92	
Grand Total (A + B + C)				326.75	918.70	61.18	(-)653.13	2056.89	(-)61.04	439.99	(-)3593.15	3580.06	265.57	

Above includes Section 619-B companies at Sr. No. 3 & 14 of working companies and Sr. No. 7 to 12 of non-working companies.

Impact of accounts comments include the net impact of comments of Statutory Auditors and 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).

\$ Return on capital employed has been worked out by adding profit and interest charged to profit and loss account.

** Audit of Accounts by CAG who is the sole auditor for these corporations is under progress.

¹² Rs. 36,000

¹³ Rs. 47,550.94

¹⁴ Rs. 7,623.00

¹⁵ Rs. 2,533.30

¹⁶ Rs. 421.36

¹⁷ Rs. 22,074.77

¹⁸ Rs. 5,814.45

Annexure – 3
(Referred to in paragraphs 1.10)

Statement showing 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 2009

(Figures in column 3 (a) to 6 (d) are Rupees 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 [@]		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													
AGRICULTURE & ALLIED													
1.	Bihar Rajya Beej Nigam Ltd.	-	-	-	4.74	-	4.74	-	-	-	-	-	-
Sector wise total		-	-	-	4.74	-	4.74	-	-	-	-	-	-
FINANCE													
2.	Bihar State Backward Classes Finance & Development Corporation Ltd.	1.00	-	-	-	-	-	25.00	25.00 [@]	-	-	-	-
3.	Bihar State Minorities Finance Corporation Ltd.	0.50	-	-	-	-	-	-	30.00 [@]	-	-	-	-
Sector wise total		1.50	-	-	-	-	-	25.00	55.00 [@]	-	-	-	-
INFRASTRUCTURE													
4.	Bihar Health Project Development Corporation Ltd.	0.06	-	-	-	-	-	-	-	-	-	-	-
Sector wise total		0.06	-	-	-	-	-	-	-	-	-	-	-
MANUFACTURING													
5.	Bihar State Mineral Development Corporation Ltd.	-	-	-	11.00	-	11.00	-	-	-	-	-	-
Sector wise total		-	-	-	11.00	-	11.00	-	-	-	-	-	-
POWER													
6.	Bihar State Hydro electro Power Corporation Ltd.	-	9.35	-	-	-	-	-	-	-	-	-	-
Sector wise total		-	9.35	-	-	-	-	-	-	-	-	-	-
Total A (All sector wise)		1.56	9.35	-	15.74	-	15.74	25.00	55.00[@]	-	-	-	-

(Figures in column 3 (a) to 6 (d) are Rupees 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 [@]		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)
Working Government Companies													
B. Working Statutory corporations													
POWER													
1.	Bihar State Electricity Board	-	427.54	-	720.00	-	720.00	-	-	-	-	--	-
Sector wise total		-	427.54	-	720.00	-	720.00	-	-	-	-	-	-
FINANCE													
2.	Bihar State Financial Corporation Ltd.	-	30.00	-	-	-	-	79.47	157.51	-	-	11.56	11.56
Sector wise total		-	30.00	-	-	-	-	79.47	157.51	-	-	11.56	11.56
Total B (All sector wise working Statutory corporations)		-	457.54	-	720.00	-	720.00	79.47	157.51	-	-	11.56	11.56
Grand Total (A + B)		1.56	466.89	-	735.74	-	735.74	104.47	157.51	-	-	11.56	11.56
C. Non working Government companies													
AGRICULTURE & ALLIED													
1.	Bihar Fruit & Vegetable Development Corporation Ltd.	-	2.74	-	-	-	-	-	-	-	-	-	-
Sector wise total		-	2.74	-	-	-	-	-	-	-	-	-	-
Total C (All sector wise non working Government companies)		-	2.74	-	-	-	-	-	-	-	-	-	-
Grand Total (A + B + C)		1.56	469.63	-	735.74	-	735.74	104.47	157.51	-	-	11.56	11.56
									134.47[@]				

[@] Figures indicate total guarantees outstanding at the end of the year.

**Annexure – 4
(Referred to in paragraph 1.29)**

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

(Amount: Rupees in crore)

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			
			Equity	Loans	Grants	Others to be specified (Subsidy)
A. Working Companies						
Bihar Rajya Beej Nigam Limited	1996-97	3.71	-	2.28	4.74	1.00
Bihar State Text Book Publishing Corporation Limited	1997-98	0.48	-	-	-	182.00
Bihar State Backward Classes Finance & Development Corporation	1997-98	3.62	12.74	7.49	-	-
Bihar State Tourism Development Corporation Limited.	1995-96	2.95	2.05	-	-	-
Bihar State Food & Civil Supplies Corporation Limited	1988-89	4.46	0.81	202.25	-	-
Bihar Rajya Pul Nirman Nigam Limited	1997-98	3.50	-	-	-	-
Bihar Police Building Construction Corporation Limited	1991-92	0.10	-	-	-	-
Bihar State Hydro Electric Power Corporation Limited	1995-96	89.26	9.78	111.20	-	-
Bihar Rajya Matsya Vikas Nigam Limited	1992-93	1.75	1.25	5.63	-	-
Bihar State Forest Development Corporation Limited	2000-01	2.29	-	-	-	-
Bihar State Credit & Investment Corporation Limited	2002-03	1,5.00	-	57.49	-	-
Bihar State Film Development & Finance Corporation Limited	1991-92	0.94	-	0.01	-	-
Bihar State Electronic Development Corporation Limited	2000-01	5.65	-	-	-	-
Bihar State Mineral Development Corporation Limited	2000-01	9.97	-	-	11.00	-
Bihar State Minorities Finance Corporation Limited	2005-06	4.75	5.75	5.93	-	-
Bihar State Beverages Corporation Limited	2006-07	5.00	-	-	-	-
Bihar Health Project Development Corporation	NA	0.06	0.06	-	-	-
Total (A)			32.44	392.28	15.74	183.00

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			
			Equity	Loans	Grants	Others to be specified (Subsidy)
B. Working Statutory Corporations						
Bihar State Electricity Board	2007-08	-	-	427.54	720.00	-
Bihar State Road Transport Corporation	2002-03	101.27	-	3.92	-	-
Bihar State Financial Corporation	2007-08	77.84	-	30.00	-	-
Bihar State Warehousing Corporation	2007-08	5.31	-	-	-	-
Total (B)			-	461.46	720.00	-
Total (A+B)			32.44	853.74	735.74	183.00
Non-working Companies						
Bihar State Small Industries Corporation Limited	1990-91	7.18	-	1.66	-	2.46
Bihar State Pharmaceuticals & Chemical Development Corporation Limited	1985-86	3.62	12.92	6.30	-	-
Bihar State Industrial Development Corporation Limited	1987-88	14.04	-	38.47	-	-
Bihar State Leather Industries Development Corporation Limited	1982-83	5.14	12.26	43.18	-	-
Bihar State Textile Corporation Limited	1987-88	4.98	5.79	2.74	-	-
Bihar State Dairy Corporation Limited	1994-95	6.72	-	-	-	-
Bihar State Construction Corporation Limited	1986-87	7.00	4.00	1.05	-	-
Bihar Hill Area Lift Irrigation Corporation Limited	1982-83	5.60	5.22	18.78	-	55.41
Bihar State Sugar Corporation Limited	1984-85	9.97	11.21	365.32	-	-
Bihar Panchayati Raj Finance Corporation Limited	1984-85	1.44	0.72	-	-	-
Bihar State Water Development Corporation Limited	1978-79	5.00	5.00	154.33	-	-
Bihar State Agro Industries Development Corporation Limited	1989-90	7.57	2.65	24.66	-	-
Bihar Fruits & Vegetables Development Corporation Limited	1992-93	2.01	0.03	3.86	-	-
Bihar State Export Corporation Limited	1991-92	2.00	-	2.21	-	0.07
Bihar State Handloom & Handicrafts Corporation Limited	1983-84	6.28	7.52	0.25	-	0.48
Total			67.32	662.81	-	58.42
Grand Total			99.76	1516.55	735.74	241.42

Annexure - 5
(Referred to in paragraph 1.14)

Statement of financial position of Statutory corporations

(Amount: Rupees in crore)

1. Bihar State Electricity Board			
Particulars	2005-06	2006-07	2007-08
A Liabilities			
Equity Capital	---	---	--
Loans from Government	5,273.95	5,577.62	5,764.95
Reserves and Surplus(excluding depreciation reserve)	---	---	--
Current Liabilities and provisions	3,400.94	2,812.26	3,049.34
Capital liabilities	2,647.91	3,829.17	4,423.27
Total – A	11,322.80	12,219.05	13,237.56
B Assets			
Gross fixed assets	2,516.28	2,242.43	2418.34
Less depreciation	1,822.99	1,630.81	1684.44
Net fixed assets	693.29	611.62	733.89
Capital work-in- progress	606.27	833.97	808.74
Current assets	4,326.91	4,454.49	4,702.33
Investments	349.48	415.01	503.94
Subsidy receivable from Government	4,673.15	4,315.65	4,315.65
Assets not in use	3.61	3.61	3.61
Regulatory assets	---	60.00	60.00
Miscellaneous expenditure	---	---	--
Deficits	670.09	1524.70	2109.41
Total – B	11,322.80	12,219.05	13,237.56
C Capital employed*	2,225.54	3,087.81	3195.62
2. Bihar State Road Transport Corporation[♦]			
Particulars	2006-07	2007-08	2008-09 (provisional)
A Liabilities			
Capital (including capital loan & equity capital)	182.29	182.29	200.91
Borrowings (Government)	--	--	--
(Others)	--	--	--
Funds**	0.30	0.30	0.30
Trade dues and other current liabilities (including provisions)	1,057.94	1,109.90	1173.69
Total – A	1,240.53	1,292.49	1374.90
B Assets			
Gross Block	--	--	--
Less depreciation	--	--	--
Net fixed assets	52.39	47.00	41.60

*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.

♦ 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	293.53	298.92	310.16
Accumulated Losses	894.61	946.57	1023.14
Total – B	1,240.53	1,292.49	1374.90
C. Capital employed[#]	(-) 712.08	(-)763.98	(-)821.93
3. Bihar State Financial Corporation			
Particulars	2006-07	2007-08	2008-09 (provisional)
A Liabilities			
Paid-up capital*	77.84	77.84	77.84
Reserve fund, other reserves	10.05	10.05	10.05
Borrowings	211.66	260.81	-
Bonds and Debentures	87.52	87.52	79.47
Others paid by State Govt.	--	--	232.02
Current liabilities and provisions	340.73	241.19	290.94
Total – A	727.80	677.41	690.32
B Assets			
Cash and Bank balance	69.13	76.35	91.82
Investments	0.05	0.04	0.04
Loans and advances	237.94	202.22	204.82
Net fixed assets	0.69	0.67	0.64
Current assets	7.72	11.83	9.07
Dividend deficit account	1.01	1.01	-
Deficit	411.26	385.29	383.93
Total – B	727.80	677.41	690.32
C. Capital employed**	381.31	439.28	390.81
4. Bihar State Warehousing Corporation[^]			
Particulars	2006-07	2007-08	2008-09 (provisional)
A. Liabilities			
Paid-up capital	1.37	5.31	6.42
Reserves and surplus	14.74	14.79	19.86
Trade dues and other liabilities (including provisions)	15.03	19.33	20.07
Total -A	31.14	39.43	46.35
B Assets			
Gross block	21.20	16.64	22.05
Less depreciation	4.79	0.85	6.66
Net fixed assets	16.41	15.79	15.39
Capital work-in-progress	0.07	0.07	-
Current assets, loans and advances	14.66	23.57	30.96
Profit and loss Account			
Total – B	31.14	39.43	46.35
C. Capital employed[#]	16.11	20.10	30.35

[#] 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).

[^] Figures are as per information provided by the Corporation.

Annexure - 6
(Referred to in paragraph 1.14)

Statement of working results of Statutory corporations

(Amount: Rupees in crore)

1. Bihar State Electricity Board				
Sl. No	Particulars	2005-06	2006-07	2007-08
1	(a) Revenue Receipts	1,853.19	1,392.26	1588.26
	(b) Subsidy from the Government	844.00	720.00	720.00
	Total	2,697.19	2,112.26	2,308.26
2	Revenue Expenditure (net of expenses capitalised) including write off of intangible assets but excluding depreciation and Interest)	2,121.82	2,041.09	2277.08
3	Gross Surplus (+)/deficit (-) for the year (1-2)	575.37	71.17	31.18
4	Adjustment relating to previous years	(-)260.39	(-)58.25	266.24
5	Final Gross Surplus (+)/deficit (-) for the year (3+4)	314.98	12.92	297.42
6	Appropriation			
(a)	Depreciation (less capitalised)	117.76	58.22	53.62
(b)	Interest on capital loans	352.63	482.73	570.03
(c)	Interest on other loans, bonds, advances etc.	284.51	339.58	278.68
(d)	Total Interest on loans and finance charges (b+c)	637.14	822.31	848.71
(e)	Less : Interest capitalised	10.50	13.00	20.20
(f)	Net Interest Charged to revenue (d-e)	626.64	809.31	828.51
(g)	Total appropriation (a+f)	744.40	867.53	882.13
7	Surplus (+) /deficit (-) before account of subsidy from State Government (5-6(g) -1(b))	(-)1273.42	(-)1574.61	(-) 1304.71
8	Net surplus (+)/deficit (-) 5-6(g)	(-)429.42	(-)854.62	(-) 584.70
9	Total return on Capital employed*	197.22	(-)45.31	243.81
10	Percentage of return on Capital employed	8.86	--	7.63
2 Bihar Road Transport Corporation[♦]				
	Particulars	2006-07	2007-08	2008-09 (provisional)
	Operating			
(a)	Revenue	53.92	51.84	39.85
(b)	Expenditure	78.85	71.56	78.77
(c)	Surplus (+)/Deficit (-)	(-)24.93	(-)19.72	(-) 38.92
	Non-operating			
(a)	Revenue	0.98	3.63	2.90
(b)	Expenditure	36.22	35.87	37.70
(c)	Surplus (+)/Deficit (-)	(-)35.14	(-)32.24	(-)34.80
	Revenue	54.90	55.47	42.75
	Expenditure	115.07	107.43	116.47
	Net Profit (+)/ Loss (-)	(-)60.17	(-)51.96	(-) 73.72
	Interest on capital and loans	18.53	18.53	18.80

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

[♦] Figures are provided by the Corporation.

	Total return on Capital employed	(-41.64	(-33.43	(-54.92
3.	Bihar State Financial Corporation ▼			
	Particulars	2006-07	2007-08	2008-09
1	Income			(provisional)
i)	Interest on loans	16.21	9.29	8.85
ii)	Other income	31.16	20.06	23.44
	Total - 1	47.37	29.35	32.29
2.	Expenses*			
i)	(a) Interest on long term loans and short term loans	47.30	20.45	19.12
	(b) Provision for non-performing assets	--	--	--
	(c) Other Expenses	10.57	8.51	11.78
	Total - 2	57.87	28.96	30.90
3.	Profit (+)/Loss (-) before tax (1-2)	(-10.50	0.39	1.39
4.	Provision for tax	0.01	0.02	0.02
5.	Other appropriations	36.78	27.91	--
6.	Amount available for dividend #	--	--	---
7.	Dividend	--	---	--
8.	Total return on capital employed	73.56	48.73	20.51
9.	Percentage of return on capital employed	19.29	11.09	5.25
4.	Bihar State Warehousing Corporation ▼			
	Particulars	2006-07	2007-08	2008-09
1.	Income			(provisional)
(a)	Ware housing charges	6.68	7.85	8.09
(b)	Other income	22.89	34.53	45.76
	Total - 1	29.57	42.38	53.85
2.	Expenses			
(a)	Establishment Charges	3.67	4.90	3.81
(b)	Other Expenses	23.78	36.35	44.67
	Total - 2	27.45	41.25	48.48
3	Profit (+)/Loss (-) before tax	2.12	1.13	5.37
4.	Prior period adjustment	0.07	0.55	--
5.	Other appropriation	--	--	--
6.	Amount available for dividend	--	0.58	--
7.	Dividend for the year	--	0.11	--
8.	Total return on Capital employed	2.08	1.14	5.79
9.	Percentage of return on Capital employed	12.90	5.67	19.08

▼ 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.

Annexure - 7

(Referred to in paragraph – 2.8.2)

Financial position of the Bihar State Tourism Development Corporation Ltd.

(Amount: Provisional – Rupees in Crore)

Particulars	2004-05	2005-06	2006-07	2007-08	2008-09
Share capital	3.56	3.56	3.56	3.56	3.56
Share money deposit	1.44	1.44	1.44	1.44	1.44
Reserves & surplus	2.03	1.59	2.26	3.43	4.74
Trade dues, current liabilities & provisions	22.01	23.38	16.80	26.93	39.63
Total	29.04	29.97	24.05	35.35	49.37
Fixed assets	6.30	6.45	6.47	6.72	6.58
Less : depreciation	4.16	4.49	4.74	4.98	5.12
Net fixed assets	2.15	1.96	1.72	1.74	1.45
Investments	0.36	0.36	0.36	0.36	0.36
Current assets, loans & advances	26.51	27.65	21.97	33.25	47.56
Miscellaneous expenditure	0.03	.0035	Nil	Nil	Nil
Total	29.04	29.97	24.05	35.35	49.37
Capital employed*	6.64	6.23	6.90	8.07	9.38
Net worth [♥]	7.00	6.59	7.26	8.43	9.74
Sundry Debtors [♦]	0.61	0.82	1.08	1.77	3.61

* Capital Employed represents Net Fixed Assets (including capital work-in-progress) plus Working Capital (i.e. current assets less current liabilities).

♥ Net Worth represents paid-up-capital plus Reserves & Surplus less Intangible assets.

♦ Current Assets, Loans and Advances include the figures of Sundry Debtors.

Annexure - 8
(Referred to in paragraph – 2.9.1)
Statement of Projects not taken up by BSTDCL

Sl. No.	Name of the projects	Fund sanctioned (in Rs.)
1	Eco-Tourism Valmikinagar	1,20,00,000
2	Valmikinagar TC	11,65,692
3	Bhagalpur TRC	50,000
4	DP Bhimbandh	1,28,000
5	DP Bodh Circuit	1,50,00,000
6	Bodhgaya – Dev. & Constn. of recreational facilities	3,00,00,000
7	Gaya Yatri Niwas	4,74,000
8	DP Hazaipur BW	53,891
9	Hazipur Tourist Lodge	6,82,485
10	Jansuvidha, Bodhgaya	1,51,000
11	Jansuvidha, Gaya	1,50,700
12	Jansuvidha, Nalanda	2,84,000
13	Jansuvidha, Vaishali	1,51,000
14	Wayside Jehanabad	6,17,666
15	DP-Kishanganj	38,97,900
16	Maner Area Development	1,38,000
17	Maner Cafeteria	18,80,493
18	DP Masanjore	20,84,000
19	Purchase of Padal Boat	1,19,600
20	Tic Muzaffarpur Phase – II	63,99,170
21	DP Lok Nayak Patna	2,70,237
22	DP Patna TRC	2,49,000
23	Perspective Plan – Development of tourism in Bihar	4,98,749
24	DP Raxaul, Maner, Bakhtiyarpur	18,82,000
25	DP Tapovan Pilgrim Shed	3,45,539
26	Rajgir Tirth Yatri Niwas	17,05,000
27	DP Raxaul TC	8,00,000
28	Renovation of Bungalow C09	26,61,117
29	Repair of Bungalow	5,00,000
30	Sonepur Yatrika	2,09,762
31	Vaishali water supply	20,00,000
32	Dobhi way-side	6,11,953
33	Hishua & Bihia wayside facility	6,00,000
34	Hishua way-side	2,02,184
35	Piprakothei wayside	4,05,846
Total		8,83,68,984

Annexure - 9
(Referred to in paragraph – 2.9.3)
Statement of diversion of funds

(Amount in Rupees)

Particulars	Opening Balance	Transaction		Closing Balance (Dr.)
		Debit	Credit	
DP Aurangabad	17,06,041.65 Cr.	62,50,330.00	32,38,291.00	13,05,997.35
DP Bodhgaya BSTDC	2,68,921.00 Dr.			2,68,921.00
DP Bodhgaya B. Wall, Land Scap etc.	5,62,702.00Dr.			5,62,702.00.
DP Bodhgaya Cafeteria	3,64,718.50 Dr.			3,64,718.50
DP Bodhgaya Cafeteria A.C.		13,44,874.00	7,61,800.0	5,83,074.00
DP Bodhgaya Ren. Budh Vihar	10,03,181.00Dr.	3,888.00		10,07,069.00
DP Bodhgaya Ren Sidharth Vihar	1,61,011.00Dr.	19,36,269.00		20,97,280.00
DP Bodhgaya visitor centre	3,16,296.96 Dr.			3,16,296.96
DP Bodhgaya Yatrika	22,45,694.45 Dr.	15,537.00	17,92,300.00	4,68,931.45
DP Bodhgaya Y. H. Repair	1,19,649.48 Dr.			1,19,649.48
DP Furn. Bodhgaya Sidharth Vihar	2,54,033.16 Dr.			2,54,033.16
DP Furn. Bodhgaya Yatrika	6,44,825.00 Dr.			6,44,825.00
DP BSTDC Exp. Project	30,77,700.30 Dr.			30,77,700.30
DP Buxar Boundary Wall	79,962.00 Dr.	23,760.00		1,03,722.00
DP Buxar Wayside	15,03,247.46 Dr.			15,03,247.46
DP Sound and light project Buxer	1,37,805.96 Dr.			1,37,805.96
DP Cafeteria Darbhanga		21,70,876.00		21,70,876.00
DP Furnishing	57,559.57 Dr.			57,559.57
DP Hazipur Tourist Resort	37,329.00 Dr.			37,329.00
DP Jansuvidha Rajgir	78,017.00 Dr.			78,017.00
DP Maheshkhunt Khagaria		49,54,000.00	39,49,000.00	10,05,000.00
DP Madhepura	3,56,024.00 Dr.			3,56,024.00
DP Yatrika Singheswar Asthan		15,286.00		15,286.00
DP Maner Dev. & Beautification	10,54,098.00 Dr.	17,795.00	7,43,660.00	3,90,233.00
DP Cement	19,28,397.36 Dr.			19,28,397.36
DP Steel	81,797.51 Dr.			81,797.51
DP Foreign Tour		5,18,667.00		5,18,667.00
DP Misc. Exp. Recoverable	14,81,726.76 Dr.	2470.00		14,84,196.76
DP Printing Literature	3,31,507.00 Dr.		2,50,000.00	81,507.00
DP Mohania Furn.	1,78,831.75 Dr.			1,78,831.75
DP Mohania SRF Qr.	4,55,017.00 Dr.			4,55,017.00
DP Purchase Of Motor Boat	45,143.64 Dr.			45,143.64
DP Mungher	24,20,097.00 Dr.	4,590.00	19,79,000.00	4,45,687.00
DP Furn. Muzaffarpur T. B.	5,23,700.19 Dr.			5,23,700.19
DP Chandragupta Jal Vihar		28,08,906.00	25,06,171.00	3,02,735.00
DP Minister A/C (Tourism)		1,04,817.00		1,04,817.00
DP Patliputra Ashok TIC Patna		4,52,857.00		4,52,857.00
DP Secretary Chamber		1,15,155.00	50,842.00	64,313.00
DP Wayside Facility Patna Bypass		11,049.00		11,049.00
DP Areraj Pilgrimshed	1,14,944.65Dr.			1,14,944.65
DP Vidyapati Nagar Pilgrimshed	17,795.80 Dr.			17,795.80
DP Purnea T.C.	8,64,757.80 Cr.	38,72,974.00	15,39,075	14,69,164.00
DP Furn. Rajgir	2,54,057.50 Dr.			2,54,057.50
DP Rajgir B. Wall, land scap & Beauty	3,11,309.00 Dr.			3,11,309.00
DP Rajgir Cafeteria	1,22,290.61 Dr.			1,22,290.61
DP Rajgir Ren. Of Ajatshatru	27,997.13 Dr.			27,997.13
DP Rajgir Ren. Of Gautam Vihar	3,70,663.79 Dr.	14,06,990.00		17,77,653.77
DP Rajgir Ropeway		88,420.00		88,420.00
DP Rajgir Staff Qtr.	13,347.50 Dr.			13,347.50
DP Rajgir TB 1 Gautam	68,971.85 Dr.			68,971.85
DP Rajgir TB 2 Ajatshatru	53,350.95 Dr.			53,350.95
DP Rajgir Visitor Centre	2,23,287.43 Dr.	864.00		2,24,151.43
DP Sasaram	2,78,565.77 Dr.			2,78,565.77
DP Sone pur Yatrika Repair	2,45,224.00 Dr.			2,45,224.00
DP TIC Kolkata		11,42,669.00		11,42,669.00
DP Vaishali TC	44,75,246.60 Dr.	4,022.00	37,79,000.00	7,00,268.60
DP Vehicle	11,48,616.00 Cr.	1,51,56,246.00	1,00,00,000.00	40,07,630.00
DP Wayside Rivilganj		5,86,000.00	86,000.00	5,00,000.00
			Total	3,34,22,803.07

Annexure - 10
(Referred to in paragraph – 2.10.1)
Statement showing the occupancy in percentage of the eleven Hotels of BSTDC
Ltd. Patna for the year
2004-05 to 2008-09

(Figures in Percent)

Sl. No.	Name of Hotel	2004-05		2005-06		2006-07		2007-08		2008-09	
		ROO MS	DO R.	ROO MS	DO R.	ROO MS	DO R.	ROO MS	DO R.	ROO MS	DO R.
1	Hotel Kautilya Vihar, Patna	30	18	36	17	54	19	43	17	32	10
2	Hotel Lichhavi Vihar, muzaffarpur	41	-	58	-	68	-	67	-	39	
3	Hotel Koshi Vihar, saharsa	16	14	24	24	25	18	33	30	64	56
4	Hotel Buddha Vihar, Bodhgaya	-	10	-	9	-	15	-	14	-	27
5	Hotel Sujata Vihar, Bodhgaya	-	11	-	24	-	18	-	25	-	24
6	Hotel Siddharth Vihar, Bodhgaya	32	-	22	-	23	-	28	-	44	
7	Hotel Gautam Vihar, Rajgir	21	19	19	14	26	16	51	17	45	12
8	Hotel Azatshatru Vihar, Rajgir	-	22	-	23	-	21	-	24	-	19
9	Hotel Tathagat Vihar, Rajgir	21	-	26	-	29	-	26	-	32	
10	Hotel Vishwamiitra Vihar, Buxar	31	23	32	27	30	26	32	26	37	38
11	Hotel Kaimur Vihar, Mohania	52	38	48	33	40	22	56	22	61	36

Annexure - 11
(Referred to in paragraph – 2.10.1)
Statement showing the shortfall in the Potential income of the hotels of the
Company for the last five years up to 2008-09.

(Amount: Provisional – Rupees in Crore)

Year	Units providing accommodation	Income @ 100% occupancy from accommodation	Income @ 60% occupancy from accommodation	Actual income from accommodation	Shortfall	Units having shortfall in potential income	Percentage of Units having shortfall in potential income
2004-05	11	3.42	2.05	0.97	1.08	11	100
2005-06	11	3.88	2.33	1.16	1.17	11	100
2006-07	11	3.88	2.33	1.33	1.00	11	100
2007-08	11	3.77	2.26	1.09	1.17	11	100
2008-09	11	3.51	2.11	1.38	0.73	10	91
Total		18.46	11.08	5.93	5.15		

Annexure - 12
(Referred to in paragraph – 2.10.1)

Statement showing the percentage of hotel units of Company which could not achieve the Budgeted target of income for the last five years up to 2008-09.

(Amount: Provisional – Rupees in Crore)

Year	Number of working units of hotels	Targeted Income	Actual Income	Shortfall	Units which could not achieve target	Percentage of units which could not achieve target
2004-05	12	1.31	0.84	0.47	11	92
2005-06	12	1.32	0.96	0.36	11	92
2006-07	12	0.55	0.46	0.09	8	67
2007-08	12	1.07	0.88	0.19	6	50
2008-09	12	1.66	1.32	0.34	9	75
Total		5.91	4.46	1.45		

Annexure - 13
(Referred to in paragraph No. 3.8)
Statement showing operational performance of Bihar State Road Transport Corporation

(Amount: Rupees in crore)

Particulars	2004-05	2005-06	2006-07	2007-08	2008-09
Number of vehicles held at the end of year	637	637	637	637	414
Number of vehicles on road	490	431	337	319	140
Percentage of utilisation of vehicles	76.92	67.66	52.90	50.08	33.81
Number of employees at the end of year	4367	4337	4164	3970	2307
Employee vehicle ratio	6.86	6.81	6.54	6.23	5.57
Number of routes operated at the end of the year	50	50	50	50	50
Route kilometres	41969	50426	48396	45854	34100
Kilometres operated (in lakh)					
Gross	393.60	391.53	347.11	298.57	189.62
Effective	380.13	381.97	340.34	291.15	184.45
Dead	13.47	9.56	6.77	7.42	5.17
Percentage of dead kilometres to gross kilometres	3.42	2.44	1.95	2.49	2.73
Average kilometres covered per bus per day	226	230	265	257	237
Average revenue per kilometre (Rs.)	14.43	15.90	15.84	19.05	16.92
Average expenditure per kilometre (Rs.)	28.69	28.99	33.81	36.90	60.69
Loss (-)/per kilometre (Rs.)	(-) 14.26	(-) 13.09	(-) 17.97	(-) 17.85	(-) 43.77
Number of operating depots	29	29	29	29	20
Average number of break-down per ten thousand kilometres	0.06	0.01	0.10	0.15	0.15
Average number of accidents per lakh kilometres	0.08	0.07	0.09	0.08	0.09
Passenger kilometre operated (in crore)	3.80	3.82	3.40	2.91	1.84
Occupancy ratio (Load Factor)	66	65	65	65	69
Kilometres obtained per litre of Diesel Oil	3.94	3.88	3.93	3.96	3.91

Annexure - 14
(Referred to in paragraph 4.14)

Statement showing List of paras involving recovery of money
(Amount Rupees in lakh)

PSU Name: Bihar State Electricity Board

Sl. No.	Details of Para	IR No	Unit Name	Amount (Rs in lakh)	Remark
1.	Short billing of Revenue	64/97-98	ESD Begusarai	0.85	
2.	Non realization of dishonoured cheque	129/01-02	ESD Begusarai	0.84	
3.	Recoverable amount of contractor	80/02-03	Transmission zone Muzaffarpur	10.74	
4.	Overpayment due to irregular drawl of increment	24/97-98	Central Store Saharsa	0.84	
5.	Excess payment due to overstay in service	127/00-01	Area Board Saharsa	5.04	
6.	Loss due to non charging of fuel surcharge @ 244.01	84/01-02	ESD Jhanjarpur	0.54	
7.	Loss due to billing less than monthly expenditure	130/98-99	ESD Madhepura	0.95	
8.	Dishonoured cheque	16/03-04	ESD Samastipur	3.75	
9.	Short assessment of MMG charges	80/98-99	ESD Purnea	1.55	
10.	Dishonoured cheques	153/97-98	ESD Purnea	9.70	
11.	Short billing towards fuel surcharge	9/01-02	ESD Purnea	11.00	
12.	Short billing due to incorrect application of tariff			3.79	
13.	Loss due to wrong assessment of fuel surcharge	28/98-99	ESD Madhubani	0.21	(Remaining already charged)
14.	Loss due to non billing			6.26	(Remaining already charged)
15.	Loss due to wrong posting	4/98-99	ESD Madhubani	4.4	(Remaining already charged)
16.	Loss due to non compliance of tariff			1.45	(Remaining already charged)
17.	Loss due to non charging of MMG			2.48	(Remaining already charged)
18.	Loss due to under assessment of revenue	117/99-00	ESD Madhubani	1.17	
19.	loss due to defective billing in LTIS			3.5	
20.	Loss due to non charging as per new tariff			35.3	
21.	Loss due to non charging meter rent	19/02-03	ESD Madhubani	0.84	
22.	Loss due to defectives billing in LTIS			3.50	
23.	Loss due to non charging as per new tariff			35.32	
24.	Non realization of additional security deposit	82/03-04	ESD, Bhagalpur	2.25	
25.	Defalcation of amount			0.03	

26.	Non credit of cheque deposited	10/01-02	ESD, Bhagalpur	20.03	
27.	Loss due to non assessment of surcharge for shunt capacitor	29/00-01	ESD, Bhagalpur (U)	0.96	
28.	Non credit of cheques	36/00-01	ESD, Bhagalpur (R)	11.05	
29.	Loss due to not billing in minimum unit rate	33/97-98	ESD, Sitamarhi	0.5	
30.	Loss of DPS	2/00-01	ESD, Banka	10.16	
31.	Commission charged by bank for remittances			0.01	
32.	Non realization of additional security deposit	57/99-00	ESD, Lakhisarai	1.64	
33.	Non realization of additional security deposit	34/00-01	ESD, Lakhisarai	0.87	
34.	Loss due to non charging of Bank commission to consumer			0.84	
35.	Under assessment due to non charging of surcharge & non installation of shunt capacitor & ELCB & MCB device	70/98-99	ESD, Munger	0.54	
36.	Short charging			0.34	
37.	Recoverable additional security deposit	99/01-02	ESC, Munger	26.36	
38.	Under assessment of surcharge /DPS	49/97-98	ESC, Munger	6.55	
39.	Non assessment of AMG charges			4.67	
40.	Incorrect application of tariff loss to Board			1.33	
41.	Abnormal delay in ledger of connection reports resulting non realization of Rs 26.20 lakh and loss of DPS Rs 27.57	40/99-00	ESD, Munger	53.77	
42.	Non observance of tariff/revision/ implementation of surcharge and delayed submission of connection report realization of Rs 1.99 lakh			1.99	
43.	Non realization of additional security deposit			49.89	
44.	Outstanding rent	70/01-02	ESC. Chapra (Saran)	4.78	
45.	Excess payment due to irregular grant of increment	155/00-01	ESD Supaul	0.92	
46.	Loss due to less assessment of revenue	130/98-99	ESD Madhepura	1.82	
47.	Loss of revenue due to non adherence of tariff	133/00-01	ESD Gopalganj	0.84	
48.	Unadjusted amount of deposit work Rs 66124	105/00-01	ESD Gaya (W)(Rural)	0.66	
49.	Non realization of additional security deposit	106/98-99	ESC Munger	33.71	
50.	Under assessment of surcharge DPS for non payment/ Late payment of energy bill	49/97-98	ESC Munger	6.55	
51.	Non assessment of AMG charge			4.67	
52.	Incorrect application of tariff loss to board			1.33	
53.	Loss due to non assessment of fuel surcharge on MMG	47/00-01	ESD Munger	10.81	
54.	Short deposit amounting			0.01	
55.	Cheque not deposited	75/03-04	ESD Bhagalpur (Urban)	2.97	
56.	Non realization of additional security	66/03-04	ESC Bhagalpur	3.19	

	deposit				
57.	Non realization of additional security deposit	161/00-01		49.89	
58.	Short billing of consumer	31/97-98	ETC Dehri On Sone	162.79	
59.	Short assessment of revenue due to incorrect application of tariff in respect of defective meters	150/98-99	ETC Dehri On Sone	283.81	
60.	Loss due to electricity consumption more than the sanctioned load	43/03-04	ESD, Masaudi	2.59	
61.	Illegal utilization of power by consumer			20.41	
62.	Over payment of overtime (OT)	54/02-03	ETD, Bhagalpur	1.68	
63.	Loss due to non billing as per tariff	77/03-04	ESD Bankipur	5.46	
64.	Fraud of money	102/01-02	ESD Bankipur	0.77	
65.	Deduction from revenue by bank	47/97-98	ESD Guljarbagh	0.54	
66.	Non realization of additional security money	48/98-99	ESD Guljarbagh	3.90	
67.	Short assessment			0.86	
68.	Loss of revenue due to incorrect application of tariff	122/97-98	ESD Bankipur	2.90	
69.	Under assessment poor meter reading			3.86	
70.	Defalcations of money			0.08	
71.	Loss of DPS due to irregular billing	112/00-01	ESD Guljarbagh	2.32	
72.	Non realization of additional security money			2.29	
73.	Misc. Outstanding advances	144/01-02	ESD Bikramganj	6.52	
74.	Deduction of commission by bank			0.07	
75.	Increment without passing exam	42/01-02	ESD Mohania	0.15	
76.	Non charging of bank commission deductions from consumers			0.77	
77.	Short billing to seasonal consumers	84/99-00	ESD Bikramganj	0.07	
78.	Increment without passing exam.			3.37	
79.	Irregular remission of revenue			0.13	
80.	Non billing of 5% surcharge to shunt capacitor consumers	136/00-01	ESD Bikramganj	0.54	
81.	Less billing of electricity duty			0.19	
82.	Non billing of bank commission			0.15	
83.	Recovery of less energy charge from Kutir Jyoti Urban consumers			3.54	
84.	Theft of energy	85/02-03	ESD Guljarbagh	4.67	
85.	Recovery of additional security			7.24	
86.	Theft of energy	137/00-01	ESD Bhabua	3.83	
87.	Double allotment of fund	60/99-00	ESD	0.57	
88.	Other irregularities in revenue realization		Dakbunglow, Patna	10.38	
89.	Non receipt of Rs 6000 in Division cash book	135/98-99	ESD Dakbunglow	0.06	
90.	Non realization for non installation of shunt capacitor	108/97-98	ESD Dakbunglow	0.35	
91.	Amount of Dishonored cheques not realized			0.31	
92.	Increase in dues	15/97-98	ESD Gardanibagh	2.20	
93.	Minimum guarantee & recovery	186/00-01	ESD	0.53	
94.	Revenue loss		Dakbunglow	0.01	
95.	Unadjusted advance			0.11	
96.	Additional security amount not recovered	105/02-03	ESD Danapur	11.70	
97.	Undue favour to consumers			0.28	

98.	Excess payment	119/00-01	ESD	0.12	
99.	Unadjusted TA advance		Gardanibagh	0.02	
100.	Non reconciliation of revenue	61/99-00	ESD	0.20	
			Gardanibagh		
101.	Loss of revenue due to not charging MMG to LTIS	109/97-98	ESD	0.33	
			Gardanibagh		
102.	Short assessment			0.07	
103.	Excess payment			0.03	
104.	Non realisation of security deposit	11/98-99	ESD	1.68	
			Gardanibagh		
105.	Revenue loss	65/99-00	ESD	0.27	
			Kankarbagh		
106.	Consumer deposit not received	45/02-03	Electrical	401.07	
			Transmission		
			Circle Dehri On		
			Sone		
107.	Loss of DPS due to non billing	26/98-99	ESD Bikramganj	7.22	
108.	Short billing of fixed charge energy charge & non charging of short fall in MMG			0.75	
109.	Irregular adjustment of revenue	62/97-98	ESD Dehri on	0.85	
			Sone		
110.	Recovery due to not passing Hindi Exam			1.31	
111.	Short billing	98/97-98	ESD Patliputra	0.18	
112.	Non deposit of security money	96/01-02	ESD Patna city	0.30	
113.	Non recovery of bank commission			0.05	
114.	Temp advance not adjusted			2.05	
115.	Under assessment of revenue	43/97-98	Supply Circle	19.90	
			Pesu West		
116.	Under assessment of meter rent			0.43	
117.	Unadjusted amount	106/02-03	ESD Patna city	0.92	
118.	Recoverable amount from Jeep owner	174/00-01	ESC PESU West	0.01	
119.	Loss due to non realisation of additional security deposit	76/00-01	ESD Sasaram	2.52	
120.	Loss of Revenue due to bank commission deduction			0.17	
121.	Non recovery of outstanding advances			0.09	
122.	Short assessment	116/99-00	ESD Sasaram	0.34	
123.	Non realization of additional security deposit			1.91	
124.	Excess payment			0.17	
125.	Short billing			0.05	
126.	Short billing			0.10	
127.	Short assessment			0.03	
128.	Outstanding TA advances			0.17	
129.	Loss due to not billing of DPS	61/03-04	ESD Sasaram	1.42	
130.	Loss due to short billing	103/97-98	ESD Sasaram	2.33	
131.	Loss due to short billing			1.13	
132.	Short billing			0.99	
133.	Loss due to non implementation of tariff			0.60	
134.	Loss of revenue due to non-assessment /incorrect assessment of MMG units	1/99-00	ESD	1.00	
			Dalsinghsarai		
135.	Loss of revenue due to non-assessment of surcharge for non installation of shunt capacitor			0.72	
136.	Non realization of shunt capacities surcharge	150/97-98	ESD Darbhanga	0.10	
			(R)		
137.	Under assessment of fuel			0.11	
138.	Defalcation by Sri Ram Lakhan Mahto, Jr. A/c clerk and bill collector	1/00-01	ESD	4.20	
			Dalsinghsarai		

139.	Loss due to negligence of officers	82/97-98	ESC Sasaram	2.10	
140.	Loss due to wrong calculation of power factor surcharge of fuel surcharge		(Rohtas)	3.19	
141.	Shorting of materials	53/00-01	Central Store, Darbhanga	0.55	
142.	Loss due to cheque dishonoured	20/01-02	ESD Darbanga (U)	0.53	
143.	Non recovery of additional security money	109/02-03	ESC Sasaram	4.96	
144.	Short billing of minimum annual security amount			2.89	
145.	Short billing of contract demand			0.40	
146.	unadjusted amount of Misc. advance			0.23	
147.	Under assessment of delay payment surcharge	18/98-99	ESD Chapra (E)	2.82	
148.	Non credit of cheques into Board's account			1.52	
149.	Non credit of cash in bank statement			0.68	
150.	Under assessment of energy charge			0.03	
151.	Non charging of energy dues			0.03	
152.	Non charging of estimate amount			0.003	
153.	Short founding of Electrical materials in verification	98/02-03	Centre Store Motihari	0.97	
154.	unadjusted TA advance	14/03-04	ESD Raxaul	0.08	
155.	Loss of revenue to the Board due to under favour to the consumer	120/97-98	ESD Motihari	0.54	
156.	Bank commission			0.09	
157.	Loss to Board due to removal of electric material from Bettiah feeder by contractor	163/00-01	ESD Bettiah	0.94	
158.	Loss levied against M/s cold storage, Merobasa	30/97-98	ESD Chapra (E)	0.86	
159.	Less levied in respect of DPS & fixed charge			0.21	
160.	Bank commission not charged against consumer			0.18	
161.	Less levied in respect of DPS			0.004	
162.	Under assessment of MMG	88/97-98	ESD Siwan	1.15	
163.	Under assessment of revenue			0.42	
164.	Non assessment of surcharge for shunt capacitors			0.11	
165.	Non assessment of DPS for non payment of energy Bill			0.05	
166.	Loss to Board due to non charging of Bank commission on consumers			0.13	
167.	Short charging of security deposit			0.02	
168.	Short founding of revenue collection			0.001	
169.	Short deposit of revenue by ESSD	24/00-01	ESD Siwan	0.01	
170.	Overpayment due to allowing increment without passing Hindi noting and drafting examination			0.16	
171.	Non credit of deposit in Bank account	20/02-03	ESD Rosera	0.06	
172.	Non adjustment of LTC	177-52/00-01	ESD Rosera	0.02	
173.	Excess payment due to wrong fixation of pay			0.22	
174.	Excess payment due to not passing H & D exam			0.005	
175.	Outstanding advance against suppliers	143/01-02	MTPS	188.28	
176.	Excess payment in contract wages			13.75	

177.	Unadjusted medical advance	25/01-02	MTPS	2.49	
178.	Recovery due to non-compliance of terms & conditions of agreement			0.90	
179.	Blocking of Board's revenue due to non recovery of Electric Material	2/97-98	ESC Darbhanga	5.07	
180.	Blocking of Board's money due to material outstanding			2.58	
181.	Non charging of short fall in AMG & Loss of DPS due to non-charging of AMG	57/98-99	ESC Sasaram	2.99	
182.	Non realization of additional security	104/99-00	ESC Sasaram	0.79	
183.	Defalcation	140-16/00-01	ESD Darbhanga (R)	0.002	
184.	Under assessment of meter rent	66/99-00	MTPS	2.58	
185.	Non adjustment of medical advance			0.66	
186.	Non remittance of energy revenue to the Board			3.34	
187.	Suspected misappropriation	117/00-01	MTPS	27.58	
188.	Outstanding temporary advance			6.20	
189.	Outstanding TA advance	21/99-00	ESD Raxaul	0.38	
190.	Under assessment of fixed charge in CS – III category of commercial consumers	139/97-99	ESD Raxaul	2.26	
191.	Loss of interest non credit of charges 5.01 lakh			6.99	
192.	Defalcation of revenue receipt in Electric Supply Sub-Division Dhaka			0.57	
193.	Under charges of energy bills due to non applying of minimum monthly consumption rate			0.18	
194.	Non assessment of surcharges due to non installation of earth linkage circuit brakes above 5 KW load			0.019	
195.	Non realization of minimum monthly charge in respect of LTIS consumers	27/97-98	ESD Betiah	2.31	
196.	Bank commission			0.167	
197.	Loss to the Board due to Non conciliation of charge Rs 3752 including interest			0.027	
198.	Short charges	53/99-00	ESD Betiah	1.86	
199.	Excess payment due to irregular grant of increment without passing noting & drafting examination			0.12	
200.	Loss due to under assessment of fuel surcharge	86/01-02	ESD Betiah	0.55	
201.	Unadjusted TA advance			0.28	
202.	Loss to Board due to undue favour to the consumer	107/97-98	ESC Motihari	0.96	
203.	Loss of revenue due to not making correct assessment of fuel surcharges	114/99-00	ESD Siwan	0.80	
204.	Loss to Board due to non assessment of surcharge for non installation of shunt capacitor & circuit Breaker and Earth leakage circuit breaker			0.32	
205.	Loss to the Board due to non assessment of arrear MMG units of LTIS consumers	114/99-00	ESD Siwan	0.16	
206.	Loss to Board due to non-credit of old			1.86	

	deposited charges				
207.	long outstanding TA and Misc. advances yet to be adjusted			0.26	
208.	Unadjusted advance	104/02-03	MTPS	28.33	
209.	Overpayment due to non – adherence of Government order	184/97-98	MTPS	43.68	
210.	Cheques and Bank draft not credited	55/03-04	MTPS	0.26	
211.	Short Receipt of coal	90/98-99	MTPS	36.56	
212.	Non-adjustment of temporary advance			1.02	
213.	Unadjusted medical advance	7/03-04	MTPS	2.96	
214.	Misappropriation	193/00-01	MTPS	0.25	
215.	Loss to the board to the tune of due to non charge short charge of fuel surcharge	126/99-00	ESD Aurangabad	0.67	
216.	Loss of revenue due to non billing to the tune of Rs	99/00-01	ESD Nawada	125.00	
217.	Loss due to non accountal of cheques			5.96	
218.	Non implementation of tariff led to loss			1.38	
219.	Non recovery of additional security deposit	73/03-04	ESD Nawada	2.91	
220.	Non transfer of revenue to Board Hqrs.			2.56	
221.	Loss due to dishonour cheques			9.53	
222.	Non recovery of Bank commission	52/02-03	ESD Jehanabad	0.06	
223.	Recovery of commissions by bank at the time of transfer of money			0.04	
224.	Bank commission deducted during clearance of cheque			0.03	
225.	Amount deposited but not appeared in bank statement	90/01-02	ESD Jehanabad	9.52	
226.	Unadjusted TA			0.20	
227.	Non recovery of bank commission			0.05	
228.	recoverable revenue from consumers	59/02-03	ESD Gaya	1.09	
229.	Loss due to not issuing of bill to consumer at higher rate	74/02-03	ESD Gaya (U)	7.30	
230.	non realization of dues from consumers			13.48	
231.	over payment	168-43/00-01	Central Store, Gaya	5.65	
232.	Shortage of material in store	95/02-03	Central Store, Gaya	5.99	
233.	Loss due to non realization of insurance claim			9.04	
234.	Loss due to non claiming of amount from insurance company			1.10	
235.	Loss due to less billing	48/01-02	ESD Gaya	3.24	
236.	Loss due to non billing	126/97-98	ESD Aurangabad	0.98	
237.	Loss due to non forwarding the balance			0.16	
238.	Loss due to lost amount			0.74	
239.	Loss due to not charging Bank commission			0.90	
240.	Unadjusted TA			0.18	
241.	Loss due to non clearance of cheque	77/01-02	ESD Auraganbad	32.90	
242.	Loss due to less billing			0.64	
243.	Unadjusted TA advance			0.06	
244.	Loss due to charging less fuel surcharge	91/98-99	ESD Auraganbad	24.94	
245.	Loss due to non compliance of tariff			2.41	
246.	Non recovery of overpayment to employment			1.22	
247.	Loss of revenue			0.20	
248.	Loss due to exhibition of less due in ledger			0.88	

249.	Loss of revenue			0.19	
250.	Loss due to non realization of bank commission			0.48	
251.	Unadjusted TA	25/00-01	ESD	0.12	
252.	Non realization of bank commission from consumers		Auraganbad (W)	0.11	
253.	Loss due to error in billing	79/01-02	ESD	0.59	
254.	Loss due to non carry forwarding dues of previous month		Auraganbad	0.67	
255.	Non encashment of cheque			0.07	
256.	Shortage of material	30/98-99	E. Transmission	60.44	
257.	Material valued to fund short in physical verification		Div, Begusarai	15.71	
258.	Loss due to shortage of material	66/99-00	E. Transmission	50.77	
259.	Irregular payment		Div, Begusarai	4.49	
260.	Shortage found in store verification	82/01-02	C Store,	27.69	
261.	Defalcation	168/97-98	MRT Division	1.80	
262.	Shortage/excess of materials worth	170/97-98	E Central Store,	5.25	
263.	Short billing of material	136/98-99	Darbhangha at		
264.	Non recovery of material	15/99-00	Sakari		
265.	Non realization of rent from shopkeepers due to litigation		ESC Darbhanga	14.28	
266.	Loss due to less billing	9/03-04	Mithila Area	6.00	
267.	Loss due to non issue of AMG	17/02-03	Electricity	1.89	
268.	Discrepancies in receipt and payment of common salt to the	91/99-00	Board,		
269.	Double drawl of cheque fraudulently from the bank & loss of interest		Darbhangha		
270.	Loss due to theft of material from BTPS	55/02-03	BTPS	3.35	
271.	Non recovery of rent form tenants			1.89	
272.	Amount outstanding for recovery from Customs Department	145-20/00-01	BTPS	16.56	
273.	Loss due to non charging of fuel surcharge	9/99-00	BTPS	1.44	
274.	Short receipt of furnace oil due to missing oil tank wagon of 152.16 KL fro a total sum of	185/99-00	BTPS	26.00	
275.	Outstanding balances of advances against suppliers for long			6.88	
276.	Financial loss to the board for allowing the employees in service beyond the date of their superannuation	165/99-00	BTPS	16.99	
277.	Non remittance of revenue on account of energy bill			0.21	
278.	consequential loss of interest			9.97	
279.	Loss to board due to non deduction of penalty from the contractors	29/97-98	BTPS	86.71	
280.	Non replacement of defective material			0.95	
281.	Failure of equipment in guarantee period avoidable payment			0.57	
282.	Non return of meter after repair inspection of full payment /blocking of boards capital			0.03	
283.	Irregular expenditure of departmental			7.37	
				6.78	
				2.63	
				25.00	
				1.87	

	receipt				
284.	Failure of equipment in guarantee period/loss to board			1.4	
285.	Short supply of material			0.57	
286.	Loss of interest			0.39	
287.	Unadjusted TA balance			1.30	
288.	Undue advantage to the consumer and consequential loss to the Board	50/00-01	ESD Biharsharif (Rural)	1.56	
289.	Defalcation	41/00-01	ESD Ekangarsarai	0.532	
290.	No recovery of additional security money	91/02-03	ESD Bihta	1.18	
291.	Non adjustment of loan	100/01-02	ESC PESU (East), Patna	5.00	
292.	Loss due to uncharged additional security money	83/99-00	ESD Barh	3.29	
293.	Loss due to non realization of energy surcharge from the consumers	4/00-01	ESC Patna	4.80	
294.	Short assessment of power factor			0.64	
295.	Loss due to uncharged delayed payment surcharge			45.38	
296.	Uncharged additional security deposit			9.54	
297.	Non recovery of shortage of electrical materials	18/97-98	EC Stores Digha, Patna	87.57	
298.	Shortage of materials			0.04	
299.	Undue aid to the consumer Rs 1.87 Lakh Loss of interest Rs 0.63 lakh	110/97-98	ESD Bihta	2.50	
300.	Incorrect application of tariff loss to the Board			1.92	
301.	Short billing towards interest on arrears against consumers loss of Boards revenue			7.38	
302.	Non billing of revenue loss to the Board			2.43	
303.	Short Billing of revenue			1.04	
304.	Non realization of additional security deposit	175/99-00	ESD Bihta	0.69	
305.	Short charge of revenue	16/97-98	ESC Patna	2.55	
306.	loss of interest			0.11	
307.	Recoverable additional security deposit			24.21	
308.	Loss due to non-revision of addition security deposit	85/00-01	ESD Bihta	1.37	
309.	Shortage of materials (Transformer oil) in store	14/99-00	Chief Engineer Stores & Purchase , Patna	15.71	
310.	Loss to board due to not charging AMG	182/97-98	ESC Patna	12.06	
311.	Irregular expenditure due to service done by the workmen beyond the due date of retirement	70/99-00	Central Area Board, Patna	7.09	
312.	Excess payment			2.76	
313.	Monetary loss to the Board due to irregular refund of amount of penalty to the suppliers	4/97-98	Central Area Board, Patna	2.87	
314.	Short billing of energy bill	18/03-04	ESD Bihta	3.57	
315.	Non realization of additional security deposit			0.89	
316.	Loss due to shortage of material in physical verification of store	97/02-03	Central Store Digha, Patna	1.86	
317.	Recoverable due to not completing the work by agency	106/01-02	ETD Hatidah	2.22	

318.	Loss due to shortage of materials in store	69/03-04	Transmission Zone Muzaffarpur	17.31	
319.	Shortage of materials in Physical verification of Begusarai store	6/01-02	GM-cum- Chief Engineer Transmission Zone- II Muzaffarpur	66.49	
320.	Theft of materials from various stores	59/01-02	O/o the Superintending Eng. (store) BSEB, Patna	7.08	
321.	Irregular payment of travelling allowance	54/01-02	CE (RE), BSEB, Patna	0.004	
	Total		Total	2908.43	

PSU Name – Bihar State Forest Development Corporation Ltd.

Sl. No.	Para	No. and Year of IR	Unit	Amount involved	Remarks
A Outstanding dues on forest officers/employees					
1.	Amount outstanding with forest officers	9/00-01	Daltonganj	36.69	
2.	Amount outstanding with forest officers	18/01-02	Hazaribagh	96.56	
3.	Advance outstanding with officers/employees since years	11/02-03	Gaya	45.25	
4.	Advance outstanding with officers/staffs	4/02-03	Bhagalpur	47.08	
5.	Outstanding amount with forest officers	17/01-02	Garhwa	20.81	
6.	Advance outstanding with officers/staffs	17/01-02	Garhwa	28.77	
7.	Advance outstanding with officers/staffs	12/01-02	Daltonganj	18.46	
8.	Advance outstanding with forest officers/staffs	29/01-02	Gaya	43.31	
9.	Advance outstanding with officers/staffs	4/99-00	Hazaribagh	20.40 36.72	
10.	Advance outstanding with officers/staffs	15/99-00	Ranchi	124.52 191.77	
11.	Advance outstanding with officers/staffs	28/00-01	Patna	5.25	
12.	Advance outstanding with officers/staffs	29/00-01	Garhwa	2.49	
13.	Advance outstanding with officers/staffs	33/01-02	Betiah	39.47	
14.	Amount outstanding in different heads	14/02-03	Daltonganj	93.52	
				851.07	
B Outstanding amount to purchasers/s. debtors					
15.	Loss of interest on blocked capital with purchasers	9/00-01	Daltonganj	3.12	
16.	Outstanding recoverable amount with local purchasers	18/01-02	Hazaribagh	256.75	
17.	Amount outstanding with purchasers	7/00-01	Ranchi	46.27	
18.	Amount due with sundry debtors	7/00-01	Ranchi	9.97	
				316.11	
C Recoverable amount					
19.	Non recovery of dues afterward office order since years	11/02-03	Gaya	3.00	
20.	Recoverable amount	10/01-02	Jamshedpur	13.65	
21.	Recoverable amount	29/01-02	Gaya	12.97	
				29.62	
D Recoverable amount of damaged sal seeds					
22.	Recoverable amount for damage of SAL seed	14/01-02	Ranchi	0.94	
E Irregular payment of salary					
23.	Payment of salary without work	17/01-02	Garhwa	2.45	

24	Irregular payment due to wrong fixation of salary	6/02-03	Giridih	1.39	
				3.84	
F	Advance not adjusted by division				
25	Blockade of fund due to delay in recovery/ adjustment of work advance given in divisions	4/00-01	Hazaribagh	2.63	
26	Non recovery of advance given by divisional manager	10/00-01	Hazaribagh	1.15	
				3.78	
G	Miscellaneous				
27	Non realization of advance given for Kendu leaves collection	14/02-03	Daltonganj	2.34	

PSU Name – Bihar State Road Transport Corporation

Sl. No.	Para	No. and Year of IR	Unit	Amount involved	Remarks
A	Outstanding dues on various departments/institutions				
1	Outstanding dues on various departments /institutions	20/02-03	Patna	145.39	
2	Outstanding dues on various departments /institutions	02/99-00	Phulwarisharif	16.40	
3	Outstanding dues on various government departments	08/02-03	Jamshedpur	7.31	
4	Outstanding dues on various government departments/ institutions	25/99-00	Ranchi	46.38	
5	Outstanding dues on various departments	03/01-02	Ranchi	58.02	
6	Outstanding dues on various departments	40/00-01	Dhanbad	3.65	
7	Loss due to Outstanding dues on various government institutions	20/99-00	Jamshedpur	6.03	
8	Loss due to non realization of Outstanding dues	08/99-00	Purnea	10.00	
				293.18	
B	Miscellaneous				
1	Non adjustment of outstanding advances	25/99-00	Ranchi	7.44	
2	Loss due to non realization of rent from shops	25/99-00	Ranchi	11.75	
3	Outstanding amount in bus reservation and different heads	63/00-01	Patna	136.11	
4	Amount due with ex cashier	12/01-02	Darbhangha	0.45	
5	Unacceptable advance and defalcation	02/99-00	Phulwarisharif	6.10	
6	Outstanding commission of corporation concerned with collection on Mohania Karmnasha check post	02/99-00	Phulwarisharif	37.69	
7	Amount outstanding due to private operation of buses	10/01-02		0.78	
8	Non realization from commission agent	02/99-00	Phulwari sharif	5.58	
				205.90	

PSU Name B.S. Food & Civil Supplies corporation Ltd.

Sl. No.	Para	No. and Year of IR	Unit	Amount involved	Remarks
A	Unadjusted advance recoverable from the AGM/other employee				
1	Unadjusted advance recoverable from the AGM	15/01-02	Munger	71.19	

2	Unadjusted advance recoverable from the AGM	14/02-03	Katihar	119.00	
		Total		190.19	
B	Recoverable amount of price difference				
3	Loss due to non-recovery of price difference of grains from PDP.	1/00-01	Patna	12.15	
4	Loss due to non-recovery of price difference of grains from PDP.	11/00-01	Giridih	4.59	
5	Loss due to non-recovery of price difference of grains from PDP.	22/01-02	Sitamarhi	32.20	
6	Loss due to non-recovery of price difference of grains from PDP.	21/01-02	Aurangabad	5.98	
		Total		54.92	
C	Non-deposit of amount deducted from the salary of the employee				
7	Non-deposit of amount deducted from the salary of the employee	27/00-01	Dhanbad	10.73	
		Total		10.73	
D	Amount recoverable				
8	Amount recoverable from sales man	10/02-03	Dumka	33.33	
9	Amount recoverable from suspended Officer/authority	14/02-03	Katihar	10.43	
10	Amount recoverable from sales man	13/01-02	Patna	127.70	
11	Amount recoverable from AGM	4/01-02	Jamshedpur	4.87	
12	Amount recoverable from AGM	19/01-02	Daltonganj	26.37	
13	Amount recoverable from Officers/Employee	17/01-02	Biharsharif	13.30	
14	Amount recoverable from Officers/Employee	9/03-04	Patna	2202.61	
		Total		2418.61	
E	Contempt of Court-Order				
15	Amount not recovered even often the verdict of Court	22/01-02	Sitamarhi	1.95	
		Total		1.95	
F	Amount recoverable from supply inspector				
16	Amount recoverable from supply inspector	10/02-03	Patna	149.15	
17	Amount recoverable from supply inspector	13/01-02	Patna	2182.19	
		Total		2331.34	

PSU Name B.S. Pul Nirman Nigam Ltd.

Sl. No	Para	No. and Year of IR	Unit	Amount involved	Remarks
A	Unadjusted purchase advance				
1	Material not supplied after elapse of longer period of advance made (Cement)	2/01-02	Ranchi	47.13	
2	Material not supplied after elapse of longer period of advance made (Cement)	36/01-02	Saharsa	2.44	
3	Material not supplied after elapse of longer period of advance made (Cement) from J.P. Riva Cement	38/01-02	Patna	2.54	
4	Material not supplied after elapse of longer period of advance made (Cement) from J.P. Riva Cement for alkatra	39/98-99	Gaya	3.89	
5	Material not supplied after elapse of longer period of advance made (Cement) from J.P. Riva Cement for alkatra	55/99-00	Muzaffarpur	24.52	

6	Material not supplied after elapse of longer period of advance made (Cement) from J.P. Riva Cement for alkatra	13/02-03	Muzaffarpur	40.98	
7	Material not supplied after elapse of longer period of advance made (Cement) from J.P. Riva Cement for alkatra	1/02-03	Ranchi	212.90	
8	Material not supplied after elapse of longer period of advance made (Cement) from J.P. Riva Cement from alkatra	4/98-99	Patna	23.34	
9	Material not supplied after elapse of longer period of advance made (Cement) from J.P. Riva Cement from Alkatra	2/98-99	Saharsa	1.95	
10	Material not supplied after elapse of longer period of advance made (Cement) from J.P. Riva Cement from Alkatra	20/98-99	Katihar	29.37	
	Total			389.06	

PSU Name: Bihar State Financial Corporation.**(Rs in lakh)**

Sl. N	Para	No. and Year of IR	Unit	Amount involved	Remarks
1	Blockage of fund in the credit balance of interact recoverable suspense account	58/00-01	Patna	1530.00	
2	Non recovery of outstanding dues	19/00-01	Chapra	110.00	
3	Non recovery of outstanding from single party	6/98-99	Deoghar	27.65	
4	Non persuasion for recovery of due from single party resulting blocking up of capital		Deoghar	178.26	
5	Doubtful recoverable from single party		Deoghar	115.35	
6	Outstanding dues from single party (closed unit) pending recovery for a long period		Deoghar	53.18	
7	Outstanding dues from M/s Bihar Steel Tube (p) ltd. Gaya, pending recovery for a long period	19/98-99	Gaya	129.86	
8	Outstanding dues from M/s Arvind press pvt. ltd. pending recovery for a long period	26/00-01	Gaya	185.27	
9	Non recovery of outstanding dues from M/s Janta Hotel		Gaya	17.98	
10	Blockage of fund due to non recovery of loan		Gaya	9.34	
11	Blockage of fund due to non recovery of loan for M/s Hanuman flour mill	48/99-00	Arrah	24.69	
12	Doubtful recoverable from M/s Janki Cold Storage	39/99-00	Biharsharif	145.00	
13	Non recovery of outstanding from Jamsedpur flour mill		Biharsharif	175.29	
14	Non recovery of outstanding dues	47/99-00	Hazaribagh	21.96	
15	Non recovery of outstanding dues		Hazaribagh	31.90	
16	Non recovery of loan from Chanda food product	56/99-00	Katihar	14.54	
17	Loss due to non recovery of loan		Katihar	43.64	
18	Non recovery of loan from M/s Super cold storage		Katihar	8.17	
19	Blockage of fund in Nutan garment ltd. due to selection of wrong promoter	62/98-99	Hajipur	29.03	

20	Non recovery of outstanding dues	25/00-01	Sasaram	4811.63	
21	Non recovery of dues from Rajhans steel pvt. ltd.	46/99-00	Dumka	209.33	
22	Non recovery of dues from M/s J.K.R. Industries		Dumka	11.10	
23	Non recovery of loan from M/s Vishwanath Paper mills	11/01-02	Purnea	264.89	
24	Non recovery of huge loan for a long period		Purnea	4364.01	
25	Loss due to non recovery of loan		Purnea	832.89	
26	Blockage of fund due to non recovery of loan		Purnea	79.68	
27	Non recovery of loan	2/01-02	Muzaffarpur	9075.03	
28	Doubtful recovery of loan	5/01-02	Biharsharif	4053.59	
29	Doubtful recovery of loan		Biharsharif	37.54	
30	Loss due to non recovery of loan	1/01-02	Begusarai	140.99	
	Total amount involved			26731.79	

PSU Name: Bihar State Mineral Development Corporation Ltd.

S.N	Para	No. and Year of IR	Unit	Amount involved	Remarks
1	Outstanding amount of arrear to sub lessee	27/99-00	Daltonganj	1.72	
2	Outstanding amount of arrear to purchaser	26/99-00	Daltonganj	26.15	
3	Outstanding amount regarding sale of magnetite	17/99-00	Daltonganj	22.14	
4	Loss of revenue due to short recovery from Balu Ghat	34/00-01	Koelwar	186.13	
5	Non recovery of outstanding dues	21/00-01	Daltonganj	21.40	
6	Blockage of fund due to non recovery of outstanding from agencies	2/00-01	Hazaribagh	3.70	
7	Outstanding dues from Private Consumer regarding sale of mineral	9/02-03	Ranchi	103.39	
	Total amount involved			364.63	

Annexure - 15
(Referred to in paragraph 4.15)

List of paras involving lack of remedial action on audit observations

PSU Name – Bihar State Electricity Board

(Amount in Rs. lakh)

Sl. No	Para	No. and Year of IR	Unit	Amount involved	Remarks
1.	Loss due to undue favour to consumer	29/00-01	ESD Bhagalpur (U)	2.15	
2.	Loss of revenue due to non utilization of meters	74/03-04	Electrical Central Store, Bhagalpur	61.28	
3.	Undue favour to consumer loss Rs 61.97 lakh	28/99-00	ESC Munger	61.97	
4.	33/11 KV PSS at Halsi & Baruna (A) Idle investment Rs 49.34 lakh (non-operational PSS)			49.34	
5.	Loss of material			10.47	
6.	Blocking of Boards capital Rs 9.37 lakh			9.37	
7.	Loss due to premature failure of power transformer $5.36 + 0.35 =$			5.71	
8.	Non commissioning of Sub-station material resulting blockage of Boards capital			12.0	
9.	Loss due to undue favour to consumer Rs 111.2 lakh			47/00-01	
10.	Loss to Board due to non repair /replacement of transformer in guarantee period	27/02-03	Electrical Central Store, Munger	3.26	
11.	Loss due to non disposal of empty drum Rs 0.85 lakh			0.85	
12.	Unfruitful expenditure and loss to Board	106/98-99	ESC Munger	19.17	
13.	Blocking of fund			4.54	
14.	Blocking of fund	49/97-98	ESC Munger	30.63	
15.	Loss of interest due to late remittances of Board revenue	138/01-02	ESD Hajipur	1.15	
16.	Irregular payment to private security guard on pay and allowances	161-36/00-01	ESC Munger	3.13	
17.	Loss due to incomplete work			6.17	
18.	Irregular transfer of material	167/99-00	Central Store Munger	1.19	
19.	Loss due to transformer became defective in guarantee period	59/00-01	Central Store Munger	10.19	
20.	Irregular expenditure on repair and maintenance	15/01-02	Tirhut Area, Muzaffarpur	1.31	
21.	Non dismantling/loss of Boards materials	64/97-98	ESD Begusarai	2.21	
22.	Loss of Boards revenue due to non filling of certificate cases			21.46	
23.	Unfruitful expenditure	80/02-03	Transmission Zone Muzaffarpur	358.11	

24.	Irregular expenditure on village rehabilitation	101/02-03	ESD Begusarai	40.63	
25.	Non achievement of target	5/01-02	A Board Saharsa	0	
26.	Misappropriation of transformers	10/98-99	ESD Jhanjharpur	3.89	
27.	Loss due to delay in capital maintenance	178/97-98	Kosi Hydrel Project	558.00	
28.	Loss due to excess auxiliary consumption			13.33	
29.	Blockade revenue of Board	2/03-04	ESC Samastipur	62.20	
30.	Blockade due to ideological decision	74/01-02	ESC Samastipur	126.23	
31.	Loss due to irregularity under KJ scheme	19/02-03	ESD Madhubani	25.62	
32.	Loss due to undue favour to consumers	29/00-01	ESD Bhagalpur (U)	2.15	
33.	Undue favour to consumer Loss of Rs 61.95 Lakh due to waiver of DPS in energy theft case	28/99-00	ESC, Munger	61.95	
34.	Suspected defalcation	39/00-01	ESD, Muzaffarpur (west)	0.80	
35.	Loss due to utilization of higher capacity transformer	38/99-00	ESC Bhagalpur	3.53	
36.	Loss due to non observance of transformer capacity according to contract demand	124/00-01	ESC Samastipur	12.29	
37.	Loss due to shut down of mills	29/02-03	MTPS Muzaffarpur	227.00	
38.	Loss due to excess payment of carriage due to inflated distance			180.46	
39.	Loss due to non observance of transformer new capacity	124/00-01	ESC Samastipur	12.29	
40.	Loss due to un-repairable material	23/02-03	Central Store Muzaffarpur	7.57	
41.	Loss due to less receipt of transformer oil	45/03-04	TRW Muzaffarpur	44.92	
42.	Short billing of consumers	55/97-98	Transmission Circle, Gaya	94.28	
43.	Unfruitful expenditure			10.52	
44.	Unauthorised expenditure	16/01-02	E Transmission Zone , Gaya	10.29	
45.	Delay in recovery from illegal consumers	43/03-04	ESD Masaudi	3.69	
46.	Non recovery of amount from unauthorised users of Punpun section			17.76	
47.	Loss of revenue due to non commissioning of SF breaker	52/98-99	ETD Gaya	8.97	
48.	Blockade of board's capital			14.44	
49.	Unfruitful expenditure of Banka Grid sub-station	146/98-99	ETC Bhagalpur	38.71	
50.	Loss due to unplanned construction of grid sub-station	123/00-01	ETC Purnea	23.60	
51.	Defalcation of stock	78//02-03	ETC, Purnea	28.47	
52.	Unauthorised sanction and payment of over time	14/00-01	ETD Dehri On Sone	3.63	
53.	Non finalization of payment by Eastern Railway Dhanbad	42/03-04	ETC Gaya	238.41	
54.	Probable fraud	102/01-02	ESD Bankipur	2.15	
55.	Diversion of fund	136/00-01	ESD Bikramganj	29.04	
56.	Revenue Loss due to late connection			0.57	
57.	Loss due to non connection of LTIS-	60/99-00	ESD	22.23	

	II in to HTS		Dakbunglow		
58.	Loss due to improper reduction of load & Non conversion of HTI category			15.62	
59.	Non implementation of tariff provision resulted in loss	135/98-99	ESD Dakbunglow	21.51	
60.	Improper sanction of load resulted loss			30.55	
61.	Improper regularization of illegal connection			0.74	
62.	Loss due to no prompt suitable action after detection of unauthorised extension of load	64/99-00	NC Div PESU Patna	9.86	
63.	Loss of revenue due to lapses on part of management	163/99-00	ESC PESU East Patna	100.98	
64.	Disputed amount due to non availability of Bank Reconciliation statement	186/00-01	ESD Dakbunglow	35.20	
65.	Loss due to inappropriate Load			10.74	
66.	Infructuous expenditure on construction of boiler	59/99-00	KTPS Patna	337.50	
67.	Unfruitful expenditure			21.72	
68.	payment without work			155.30	
69.	Blocking of fund			87.62	
70.	Non sale of scrap			0.73	
71.	Loss due to higher capacity transformer	152/98-99	ESD PESU West Patna	32.61	
72.	Misappropriation of fund	170/00-01	ESD Patna city	0.55	
73.	Revenue loss	192/00-01	ESD Danapur	10.06	
74.	Avoidable extra expenditure due to negligence	61/99-00	ESD Gardanibagh	11.58	
75.	Unnecessary purchase	39/02-03	Electrical Central Store Dehri On sone	20.06	
76.	Avoidable expenditure	62/03-04	ECS Dehri On sone	2.05	
77.	Blocking of fund due to transformer repair	45/02-03	Electrical Transmission Circle Dehri On sone	81.00	
78.	Payment of pay & allowances to drivers without any work	108/01-02	ESD Danapur	3.20	
79.	Deposit amount not entered in bank	96/01-02	ESD Patna city	6.47	
80.	Blocking of board's fund	43/97-98	Supply Circle Pesu West	3.67	
81.	Extra expenditure due to undue favour to contactors			1.09	
82.	Wasteful expenditure	174/00-01	ESC Pesu west	23.41	
83.	Blockade of fund in ADP scheme			7.40	
84.	Loss of interest in deposit work			1.14	
85.	Loss due to non receipt of revenue from board property	66/02-03	ESD Supaul	1.28	
86.	Wasteful expenditure on incomplete work	122/00-01	ESD Sasaram	25.73	
87.	Loss to Board	20/01-02	ESD Darbhanga (U)	40.24	
88.	Not returning of unutilized materials	109/02-03	ESC Sasaram	1.94	
89.	Locked up capital	8/00-01	ESD Darbhanga (R)	19.32	
90.	Time barred revenue			0.52	

91.	Revenue loss to Board due to non – compliance of provision of tariff 1993 in billing of HT consumers	32/01-02	ESC Sasaram	13.21	
92.	Irregular adjustment	18/98-99	ESD Chapra (E)	0.32	
93.	Loss in energy purchase from Nepal due to non installation of energy meter	169/00-01	ESC Motihari	30.94	
94.	Irregular payment	15/03-04	ESC Motihari	3.67	
95.	Misappropriation of O&M advance	120/97-98	ESD Motihari	1.19	
96.	Unauthorised transfer of revenue by local bank to State Govt. Loss of interest	69/97-98	ESD Chapra (E)	2.60 1.17	
97.	Loss of DPS/interest due to injudicial decision on well as implementation	88/97-98	ESD Siwan	2.36	
98.	Blocking of Board's capital			24.01	
99.	fraudulent entry in consumer ledger			0.45	
100.	Loss to Board due to non conversion from LTIS to HTIS			6.50	
101.	Loss due to non restoration of supply of energy	24/00-01	ESD Siwan	86.67	
102.	Loss of interest due to non –credit /late credit of cheques by Bank			0.85	
103.	Loss due to supply of energy to unauthorised occupant under M/s Rohtas Industry Dalmia Nagar	123/01-02	ESC Sasaram	871.55	
104.	Avoidable expenditure on construction of 220 m RCC work	143/01-02	MTPS Kanti	89.88	
105.	Consumption of oil	64/01-02	MTPS Kanti	367.06	
106.	Theft of materials in spite of security			3.09	
107.	Extra expenditure on unloading of coal	65/02-03	MTPS Kanti	1.72	
108.	Non deposit of PF of daily wages workers in EPF account	98/01-02	MTPS Kanti	3.98	
109.	Blocking of Board's money due to non completion of work since long	2/97-98	ESC Darbhanga	3.05	
110.	Blocking of Board's money due to non completion of work since long			2.70	
111.	Blocking of Board's money due to non completion of work since long			1.10	
112.	Loss of revenue due to under benefit to consumers	140-16/00-01	ESD Balvadrapur (R) Darbhanga	0.23	
113.	Unnecessary procurement of burner opening tube-beeds	66/99-00	MTPS	4.56	
114.	Loss due to unburnt coal in maintenance			37.27	
115.	Avoidable loss			5077.00	
116.	Avoidable extra payment due to no maintenance of Railway truck			9.72	
117.	Avoidable payment of surcharge on fresh of coal	179/99-00	MTPS	15.31	
118.	Blockade of Board's money due to non commissioning of In-motion Rail wagon weigh bridge			6.70	
119.	Irregular payment of employee PF contribution	117/00-01	MTPS	34.71	
120.	Avoidable payment of demurrage	49/98-99	MTPS	11.88	
121.	Degraded coal			1.63	
122.	Loss of generation to the Board due to non adjustment of advances paid to			13.58	

	suppliers				
123.	Non settlement of old insurance claims			5.57	
124.	Not compliance of agreement clause	21/99-00	ESD Raxaul	58.92	
125.	Reduction of load from prior date instead of actual date of load inspection i.e. Irregular adjustment resulted in loss to Board	53/99-00	ESD Betia	1.37	
126.	Burning of distribution transformer causing lighting due to non-installation of lightning arrester resulted in loss			1.53	
127.	ex-part judgement due to serious lapses resulted in locking of Board's revenue worth	114/99-00	ESD Siwan	15.62	
128.	Excess consumption of oil valued	140/99-00	MTPS kanti	113.24	
129.	Excess consumption of coal valued			577.47	
130.	Avoidable loss due to wastage of coal in the boilers of MTPS units	93/99-00	MTPS Muzaffarpur	1193.00	
131.	Excess consumption of coal	104/02-03	MTPS Muzaffarpur	790.41	
132.	Idle expenditure for running maintenance of unit-I during its closure period due to capital maintenance of shut down	184/97-98	MTPS Muzaffarpur	8.60	
133.	unjustified payment to shunting charge	56/99-00	MTPS Muzaffarpur	62.64	
134.	Injudicious decision to extend the contract period resulted in loss			264.00	
135.	Injudicious finalization of tender resulting in avoidable expenditure of Rs 4.32 lakh and unauthorised payment			10.90	
136.	Excess consumption of oil costing			26.28	
137.	Excess consumption of coal valued	55/03-04	MTPS Muzaffarpur	45.09	
138.	Excess consumption of oil valued			303.00	
139.	Avoidable payment of demurrage			26.92	
140.	Short receipts of coal valued			21.09	
141.	Excess freight charge penalty on overloading (POL)			0.82	
142.	Infructuous expenditure on purchase at oil flow meter	7/03-04	MTPS Muzaffarpur	2.53	
143.	Loss due to inadequate transmission line	135/00-01	MTPS Muzaffarpur	68.84	
144.	Premature failure of equipment			36.36	
145.	Avoidable payment of shunting charge due to defective agreement			12.55	
146.	Excess consumption of coal			267.41	
147.	Payment on Hand receipt	6/97-98	MTPS Muzaffarpur	41.27	
148.	non applications of tariff correctly/non implementation of agreements caused loss of approximately	126/99-00	ESD Aurangabad (W)	13.29	
149.	Loss of due to non charging of MMG in time			5.45	
150.	undue favour to consumers	126/97-98	ESD Aurangabad	3.82	
151.	Loss due to not providing connection in time	77/01-02	ESD Aurangabad	0.85	

152.	Loss due to less receipt of interest from bank	25/00-01	ESD Aurangabad (w)	1.47	
153.	Extra expenditure	70/03-04	ESC Gaya	20.71	
154.	avoidable expenditure			23.70	
155.	Loss due to keeping consumer in wrong in category	74/02-03	ESD Gaya (Urban)	12.67	
156.	Excess payment due to rendering of service beyond superannuation date	69/00-01	ESD Gaya (Urban)	15.12	
157.	Loss to Board due to traceless consumers			10.15	
158.	Irregular expenditure due to date determination of date of birth	52/99-00	ESD Gaya (Urban)	3.33	
159.	Irregular expenditure of due to negligence of the authority of the division			0.66	
160.	Irregular expenditure due to late decision to sent the person to medical board for determination of age			1.02	
161.	Irregular expenditure			9.99	
162.	Undue aid to the consumer due to non observation of Board's order and loss of revenue	51/99-00	ESD Jehanabad	1.43 0.58	
163.	Non accounting of temp. advance	90/01-02	ESD Jehanabad	0.98	
164.	Blocking of board money and loss of due to theft of material	30/98-99	Transmission Division, Begusarai	57.40 7.50	
165.	Loss of revenue	15/99-00	Mithila Area Board Darbhanga	15.72	
166.	Loss due to theft of material	28/02-03	MRT Division, Darbhanga	1.21	
167.	Wasteful expenditure	17/02-03	ESC Darbhanga	10.41	
168.	Loss due to non preparation of bill	4/02-03	ESD Darbhanga	29.99	
169.	Infructuous purchase	131/01-02	BTPS	15.20	
170.	Loss due to issuing purchase order not in time			191.00	
171.	Extra expenditure			10.56	
172.	Loss of interest due to work beyond estimate	24/01-02	BTPS	85.86	
173.	Loss due to not completing deposit work in time			103.30	
174.	Avoidable extra expenditure	5/03-04	BTPS	88.79	
175.	Unnecessary purchase of materials	154/98-99	BTPS	16.42	
176.	Doubtful payment to Guard's	54/03-04	BTPS	63.82	
177.	Avoidable loss of generation valued at due to non maintenance of critical spares inventory	185/99-00	BTPS	1497.00	
178.	Loss of on account of devolution of damaged material and equipments			75.51	
179.	Excess consumption of DM water valuing			425.00	
180.	Excess consumption of oil on power generation			140.33	
181.	Infructuous expenditure for non utilisation of services of engineers involving exchequer of	91/99-00	BTPS	19.19	
182.	Unnecessary tax burden of vehicles not in use	178/00-01	BTPS	14.5	
183.	Avoidable expenditure for civil works to the extent of	163/98-99	BTPS	5.20	

184.	Purchase of spares for generation units 485 without utilization Blockage of fund			2.55	
185.	Payment of overtime without proper sanction			1.36	
186.	Blockade of Board's fund on purchase of materials /equipments without its utilization to the extent of	114/00-01	BTPS	25.28	
187.	Loss of interest of Rs			15.69	
188.	Infructuous expenditure	9/99-00	BTPS	4.44	
189.	Non utilization of transformer resulting blocking of fund	165/99-00	BTPS	12.28	
190.	Avoidable expenditure of on purchase of these make wrong gear and shaft with key and lock nuts per BM X RP 623	20/98-99	BTPS	25.91	
191.	Revenue loss due to non sale of coal rejects received from the coal crushing mill of BPS			80	
192.	Loss of on purchase of spares	128/98-99	BTPS	1.06	
193.	Infructuous expenditure to the tune of			3.30	
194.	Excess payment worth on the construction of residential interest			2.01	
195.	Purchase of defective spares	29/97-98	BTPS	15.40	
196.	Loss of interest on such purchases			8.31	
197.	Non commissioning of sub-station equipments idle investment	110/97-98	ESD Bihta	13.32	
198.	Unnecessary purchase of cables	52/03-04	Chief Engineer Stores & Purchase , Patna	332.49	
199.	Avoidable expenditure	14/99-00	Chief Engineer Stores & Purchase , Patna	9.73	
200.	Loss of Rs 20.20 Lakh due to delayed submission of claim	86(A)/00-01	Chief Engineer (Scheme), BSEB, Patna	20.20	
201.	Avoidable loss due to delayed payment of energy bill of NHPC and unknowingness of Govt. order	97/00-01	DDA (Hq.), Patna	3723.00	
202.	Loss due to non-utilisation of loan amount in transmission and distribution work			331.00	
203.	Unfruitful expenditure	72/03-04	ESC, Biharsharif	21.62	
204.	Debarred from revenue of meter rent	97/02-03	EC Store, Digha, Patna	30.61	
205.	Unfruitful expenditure due to purchase of coal crane in lieu of maintenance			60.00	
206.	Loss of aluminium scrap	59/01-02	O/o the superintending Eng. (Store), BSEB, Patna	21.94	
207.	Incomplete ADP work	56/01-02	Chief Eng. (Planning), BSEB, Patna	842.33	
208.	Loss due to non utilization 2.5% discount on power purchase by Board	51/03-04	DDA (Hqrs.), BSEB, Patna	844.00	

	from NTPC				
209.	Amount blockade due to pending amount in bank and loss of interest			9.07	
210.	Unfruitful expenditure of Rs 8987500 and loss of interest of Rs 10110938	62/01-02	Chief Eng. (Civil), BSEB, Patna	190.98	
211.	Irregular payment to suppliers for purchase of material	54/01-02	CE (RE), BSEB, Patna	152.57	
Total				24323.54	

PSU Name - Bihar State Police Building Construction Corporation Ltd.

Sl. No.	Para	No. and Year of IR	Unit	Amount involved	Remarks
1	Purchase of inferior iron rod on high price	78/98-99	Patna	197.19	
2	Collapse of building constructed by BPBC Corporation	78/98-99	Patna	14.53	
3	Loss due to cement became set.	78/98-99	Patna	10.03	
4.	contract given on the basis of nomination	35/01-02	Patna	721.03	
				942.78	

PSU Name – Bihar State Forest Development Corporation Ltd.

Sl. No.	Para	No. and Year of IR	Unit	Amount involved	Remarks
	Loss due to storage of Sal seeds				
1	Loss to corporation due to storage of Sal seeds	14/01-02	Ranchi	22.98	
2	Loss to corporation due to storage of Sal seeds	5/02-03	Hazaribagh	2.48	
3	Loss to corporation due to storage of Sal seeds	10/01-02	Jamshedpur	5.67	
4	Loss to corporation due to storage of Sal seeds	1/01-02	Hazaribagh	9.52	
				40.65	
	Infructuous expenditure on construction of primary school				
5	Infructuous expenditure on construction of primary school	12/99-00	Jamshedpur	--	
6	Infructuous expenditure on construction of primary school	15/99-00	Ranchi	--	
	Loss due to rejection of Tenders				
7	Loss due to rejection of high value Tenders	3/02-03	Jamshedpur	6.15	
8	Loss due to rejection of Tenders	5/02-03	Hazaribagh	24.87	
9	Loss due to rejection of Tenders	6/02-03	Giridih	10.83	
10	Loss due to rejection of Tenders	14/02-03	Daltonganj	38.08	
11	Loss due to rejection of high value Tenders	12/02-03	Garhwa	41.34	
12	Loss due to rejection of Tenders	12/02-03	Garhwa	3.07	
13	Loss due to rejection of Tenders	18/02-03	Patna	24.37	
14	Loss due to rejection of Tenders	18/02-03	Patna	13.48	
15	Loss due to rejection of high value Tenders	18/02-03	Patna	8.33	
16	Loss due to rejection of high value Tenders	18/02-03	Patna	10.11	
17	Loss due to rejection of high value	10/01-02	Jamshedpur	10.11	

	Tenders				
				190.74	
	Loss due to non sale of Kendu leaves				
18	Loss due to non sale of stock of Kendu leaves	3/02-03	Jamshedpur	17.83	
19	Loss due to non sale of Kendu leaves	5/02-03	Hazaribagh	--	
20	Loss to corporation due to storage of Kendu leaves	6/02-03	Giridih	3.56	
21	Loss to corporation due to storage of Kendu leaves	09/00-01	Daltonganj	5.71	
22	Loss due to non sale of Kendu leaves	01/01-02	Hazaribagh	27.97	
				55.07	
	Loss due to short receipt of Royalty				
23	Loss due to short receipt of Royalty	5/02-03	Hazaribagh	17.70	
24	Loss due to short receipt of Royalty	6/02-03	Giridih	4.73	
25	Loss due to short receipt of Royalty	14/02-03	Daltonganj	5.21	
26	Loss due to short receipt of Royalty	12/02-03	Garhwa	35.00	
27	Loss due to short receipt of Royalty	09/00-01	Daltonganj	79.48	
28	Loss due to short receipt of Royalty	18/02-03	Patna	17.70	
29	Loss due to short receipt of Royalty on sale of kendu leaves	17/02-03	Patna	--	
				159.82	
	Loss due to storage of damaged stock				
30	Loss due to collection and storage of inferior quality of kendu leaves	04/99-00	Hazaribagh	29.91	
31	Loss due to rotting of kendu leaves	17/01-02	Garhwa	1.82	
32	Loss due to rotting of woods in forest godowns	32/01-02	Patna	176.10	
33	Loss due to rotting of woods in depot godowns of forest project of betiah division	15/01-02	Betiah	213.00	
34	Loss due to old wood stock and rotting of stock of timber	38/99-00	Betiah	333.64	
				754.47	
	Miscellaneous				
35	Loss due to defaulter purchasers	32/01-02		147.24	
36	Loss due to non surrender of off road vehicles	32/01-02		17.75	
37	Infructuous expenditure on establishment of betiah forest project	38/99-00	Betiah	202.00	
38	Loss to Bihar State Forest Development Corporation due to surcharge	18/99-00	Patna	6.78	
39	Avoidable expenditure due to irregular appointment	10/00-01	Hazaribagh	53.35	
40	Irregular payment due to irregular appointment of forest product supervisors	09/00-01	Daltonganj	15.54	
41	Loss due to late encashment of NSC deposited as security deposit	18/01-02	Hazaribagh	4.02	
42	Loss due to shortage found in physical verification	11/02-03	Gaya	23.70	
43	Loss due to faulty departmental storage of forest products	11/02-03	Gaya	14.27	
44	Loss due to sale of SAL seeds	18/02-03	Patna	18.39	
45	Loss due to theft of Kendu leaves	4/02-03	Bhagalpur	74.81	
46	Loss due to difference in minor forest products stored and sold	10/01-02	Jamshedpur	33.91	

47	Loss due to unprofitable decision	10/01-02	Jamshedpur	12.23	
48	Loss due to non payment of surcharge on sales tax	17/01-02	Garhwa	27.66	
49	Loss due to misappropriation of tender document	29/01-02	Gaya	17.43	
50	Loss due to misappropriation of kendu leaves	29/01-02	Gaya	53.04	
				722.12	

PSU Name -Bihar State Tourism Development Corporation Ltd.

Sl. No.	Para	No. and Year of IR	Unit	Amount involved	Remarks
1	Pending licence amount against licensee Smt. Renu Singh of Rajgir restaurant, hotel Goutam Vihar	55/00-01	Rajgir	6.84	
2	Serious irregularity in Cash Balance	31/01-02	Patna	1.21	
3	Delay in realisations of Holiday tax	31/01-02	Patna	1.56	
4	Loss due to wrong decision	57/00-01	Patna	35.00	
				44.61	

PSU Name – Bihar Rajya Beej Nigam Ltd.

Sl. No.	Para	No. and Year of IR	Unit	Amount involved	Remarks
	Unauthorized expenditure on sale of seeds				
1	Non remittance of sale proceed of seeds and irregular expenditure thereof	34/99-00	Purnea	19.81	
2	Unauthorized expenditure of sale of proceeds of seed	28/99-00	Muzaffarpur	14.84	
				34.65	
	Loss due to sale of seeds as non seeds				
3	Loss due to sale of seed as non seed	40/99-00	Kaimur	571.62	
4	Loss due to non sale of standard polly seed	40/99-00	Kaimur	32.99	
5	Loss due to sale of wheat seed as non seed procured from outside agency	62/00-01	Patna	31.67	
				636.28	
	Miscellaneous				
6	Excess interest payment on cash credit	41/99-00	Patna	15.36	
7	Outstanding amount of price not recovered from various project of supply of seeds	29/99-00	Ranchi	96.83	
				112.19	

PSU Name –Bihar State Backward Classes Finance & Development Corporation Ltd.

Sl. No.	Para	No. and Year of IR	Unit	Amount involved	Remarks
	Miscellaneous				
1	Loss due to overdue loan amount since long	51/00-01	Patna	1845.48	
2	Diversion of fund drawn from Govt. treasury	21/99-00	Patna	1407.46	
3	Non utilisation of amount disbursed	08/03-04	Patna	2939.09	

	under different schemes				
					6192.03

PSU Name - Bihar State Electronics Development Corporation Ltd.

Sl. No.	Para	No. and Year of IR	Unit	Amount involved	Remarks
Non realization of rent and other					
1	Non realization of Building rent from Bihar Education Project	44/00-01	Patna	8.07	
2	Non realization of franchisee commission	44/00-01	Patna	7.35	
				15.42	
Loss of revenue					
3	Loss due to non sale of finished goods	59/00-01	Hajipur	18.00	
4	Loss of revenue due to delay in letting of software technology park	25/03-04	Patna	68.30	
				86.30	
miscellaneous					
5	Assets lying unutilized due to lock out of Beltron Video System Hazipur	59/00-01	Hajipur	43.92	
6	Investment in Beltron Telecom Ltd. proved wasteful	25/03-04	Patna	64.35	
				108.27	

PSU Name – Bihar State Road Transport Corporation

Sl. No.	Para	No. and Year of IR	Unit	Amount involved	Remarks
Loss due to irregular purchase of diesel					
1	Loss due to irregular purchase of diesel	02/99-00	Phulwari sharif	27.58	
2	Loss due to irregular purchase of diesel	08/01-02	Dumka	39.12	
3	Loss due to excess consumption of diesel	12/01-02	Darbhanga	6.61	
4	Loss due to excess consumption of diesel	08/01-02	Dumka	7.39	
				80.70	
Loss of revenue					
5	Irregular operation of private vehicles, load factor and amount of fine	02/99-00	Phulwarisharif	30.41	
6	Loss of revenue due to non operation of buses in lack tax token and fitness certificate	08/02-03	Jamshedpur	10.55	
				40.96	
Defalcation					
7	Probable Defalcation due to non entry of previous cash book balance in new cash	25/99-00	Ranchi	5.96	
8	Probable Defalcation	03/01-02	Ranchi	1.49	
				7.45	
Miscellaneous					
9	Loss due to delayed purchase order	63/00-01	Patna	3.30	
10	Loss due to delayed return of new	63/00-01	Patna	24.77	

	buses by body builder companies and delay in allotment for operation				
11	Loss due to heavy electric connection to dhurva workshop	03/00-01	Ranchi	8.15	
12	Avoidable expenditure on vertical surface ground model GVS 30 machine and loss of interest due to its blockade	03/00-01	Ranchi	2.30	
13	Unnecessary expenditure on staff of jamue depot	02/00-01	Bhagalpur	73.23	
14	Loss due to not taking decision on increase in bus freight management	40/00-01	dhanbad	15.37	
15	Non achievement of targeted kilometer according to IPEM	20/99-00	Jamshed pur	20.60	
				147.72	

PSU Name – Bihar State Credit and Investment Corporation Ltd.

Sl. No.	Para	No. and Year of IR	Unit	Amount involved	Remarks
1	Blockade of corporation/Govt. fund due to no realization of interest free loan from industrial unites	01/03-04	Patna	1156.48	
				1156.48	

PSU Name – Bihar State Textile Corporation Ltd.

Sl. No.	Para	No. and Year of IR	Unit	Amount involved	Remarks
1	Unfruitful expenditure on construction of open end spinning mills sitamarhi	77/98-99	Patna	304.86	
2	Loss of investment in Samta Pariyojna	77/98-99	patna	126.41	
3	Amount due with industrial development corporation for providing office premises	77/98-99	Patna	12.50	
				443.77	

PSU Name – Bihar State Text Book Publishing Corporation Ltd.

Sl. No.	Para	No. and Year of IR	Unit	Amount involved	Remarks
1.	Non realization of dues from Bihar Education Project	37/00-01	Patna	345.58	
2.	Fault in presentation of Insurance claim	37/00-01	Patna	2.70	
				348.28	

PSU Name - Bihar State Hydroelectric Power Corporation Ltd.

Sl. No.	Para	No. and Year of IR	Unit	Amount involved	Remarks
	Additional liability due to heavy dues on Bihar State Electricity Board				
1	Additional liability due to heavy dues on Bihar State Electricity Board	53/00-01	Valmikinagar	373.00	
2	Additional liability due to heavy dues on Bihar State Electricity Board	22/99-00	Valmikinagar	1896.73	
3	Additional liability due to heavy dues	52/00-01	Patna	408.00	

	on Bihar State Electricity Board				
4	Additional liability due to heavy dues on Bihar State Electricity Board	54/00-01	Dehri-on-sone	327.00	
	Total			3004.73	
	Miscellaneous				
5	Excess payment to supplier on purchase of cork tarmo sheet	52/00-01	Patna	4.84	
6	Infructuous expenditure on construction of residential quarters	44/98-99	Barun	32.80	
7	Non clearance of insurance claim since long	07/99-00	Patna	105.10	
	Total			142.74	

PSU Name: Bihar State Food & Civil Supply Corporation Ltd.

Sl. No	Para	No. and Year of IR	Unit	Amount involved	Remarks
	Loss of margin money				
1	Loss of margin money due to non-lifting of wheat/rice	23/01-02	Darbhanga	176.34	
2	Loss of margin money due to non-lifting of wheat/rice	47/00-01	Patna	952.82	
3	Loss of margin money due to non-lifting of wheat/rice	22/00-01	Sitamarhi	203.01	
4	Loss of margin money due to non-lifting of wheat/rice (MDM)	21/02-03	Purnea	71.27	
5	Loss of margin money due to non-lifting of wheat/rice (Other Scheme)	21/02-03	Purnea	262.18	
6	Loss of margin money due to non-lifting of wheat/rice (APL/BPL)	15/02-03	Munger	191.61	
7	Loss of margin money due to non-lifting of wheat/rice (MDM)	10/02-03	Dumka	23.89	
8	Loss of margin money due to non-lifting of wheat/rice (APL/BPL)	7/02-03	Dhanbad	119.59	
9	Loss of margin money due to non-lifting of wheat/rice (MDM)	7/02-03	Dhanbad	5.47	
10	Loss of margin money due to non-lifting of wheat/rice (MDM)	10/02-03	Patna	1753.73	
11	Loss of margin money due to non-lifting of wheat/rice (BPL)	14/01-02	Madhubani	176.88	
12	Loss of margin money due to non-lifting of wheat/rice (MDM)	14/01-02	Madhubani	4.12	
13	Loss of margin money due to non-lifting of wheat/rice (BPL)	21/01-02	Aurangabad	59.43	
14	Loss of margin money due to non-lifting of wheat/rice(AAY)	12/03-04	Katihar	6.46	
	Total			4006.8	
	Defalcation				
15	Defalcation of sales amount	15/01-02	Munger	1.74	
16	Defalcation of food grains	23/03-04	Siwan	50.98	
17	Defalcation of food grains by sri Upendra Mandal , AGM	14/02-03	Katihar	38.66	
18	Loss due to defalcation by corporation's officer	14/02-03	Katihar	14.90	
19	Defalcation of foodgrains	13/01-02	Patna	11.80	
20	Defalcation amount recoverable from AGM	17/01-02	Biharsharif	44.63	
21	Defalcation by AGM	19/01-02	Daltonganj	1.09	

22	Defalcation by AGM	07/03-04	Biharsharif	7.05	
23	Defalcation by AGM	10/03-04	Muzaffarpur	8.35	
24	Defalcation by AGM	9/03-04	Patna	40.69	
25	Defalcation by AGM	12/03-04	Katihar	1.73	
	Total			221.62	
Shortage of food grains					
26	Loss due to non-acceptable damage of food grains (0.05 per cent limit)	25/01-02	Bhagalpur	3.01	
27	Loss due to non-acceptable damage of food grains (0.05 per cent limit)	25/01-02	Bhagalpur	2.36	
28	Loss due to non-acceptable damage of food grains (0.05 per cent limit)	11/00-01	Giridih	5.52	
29	Loss in physical verification	10/03-04	Muzaffarpur	2.12	
30	Loss due to non-acceptable damage of food grains	07/03-04	Biharsharif	10.27	
31	Loss due to non-acceptable damage of food grains	07/03-04	Biharsharif	6.77	
32	Loss of principal & interest due to blockade of fund in non-operational bank A/c	39/01-02	Arrah	13.10 44.97	
33	Loss of principal & interest due to blockade of fund in non-operational bank A/c	8/01-02		3.89	
34	Payment to CA firm without completion of final account by them	47/00-01	Patna	11.12	
35	Blockade of principal & interest amount due to slackness on the part of the corporation	4/01-02	Jamshedpur	21.97 11.77	
36	Loss of interest due to delay in claim from FCI	47/00-01	Patna	56.59	
37	Excess payment due to purchase of sugar at rate above the price	14/01-02	Madhubani	9.51	
38	Infructuous expenditure on construction of godown	09/03-04	Patna	557.95	
39	Loss due to deviation of food grains from MDM to other scheme	24/03-04	Katihar	121.09	

PSU Name: Bihar Rajya Pul Nirman Nigam Ltd.

Sl. No	Para	No. and Year of IR	Unit	Amount involved	Remarks
Loss due to infractious /Delay /Rebate of toll taxes					
1	Infractious expenditure relating to toll collection	7/01-02	Muzaffarpur	9.33	
2	Loss of toll taxes due to delay in auction of bridges	16/00-01	Patna	24.37	
3	Loss of toll taxes due to delay in auction of bridges	45/99-00	Darbhanga	433.78	
4	Loss due to improper rebate given to toll collector	44/99-00	Patna	41.29	
	Total			508.77	
Excess payment for faulty delay in work by contractors					
5	Loss due to faulty piling work and compensation paid to the contractor	59/99-00	Saharsa	3.67	
6	Doubtful payment for the work done by contractor	39/00-01		1101.45	
7	Excess payment due to delay in construction of Maksud Bridge	18/00-01	Muzaffarpur	345.13	
8	Loss due to fall of garder of under	17/00-01		4.63	

	construction bridge into the river				
	Total				1454.88

PSU Name: **Bihar State Financial Corporation.**

S.N	Para	No. and Year of IR	Unit	Amount involved	Remarks
Probable loss to B.S.F.C due to non taking over mortgaged assets of :					
1	M/s Raj narble & mineral industries chianki, Daltonganj.	05/00-01	Palamu	209.86	
2	Hotel Shiva Daltonganj.	-do-	Palamu	82.05	
3	Loss due to non taking over mortgaged assets of company	46/99-00	Dumka	149.86	
4	M/s laxmi industry	43/99-00	Hazipur	62.02	
	Total amount involved			503.79	
Loss due to sale of mortgaged in low price :					
5	Loss due to sale of mortgaged	43/00-01	Hazipur	67.58	
6	Loss due to sale of mortgaged	13/01-02	Darbhanga	66.82	
7	Loss due to sale of taking over assets in low price	6/00-01	Dhanbad	107.50	
8	Loss due to sale of industrial unit in low price	01/01-02	Begusarai	69.26	
9	Loss due to sale of shankar re-rolling mill, motihari	52/99-00	Motihari	115.27	
10	Delay in taking of decision to sale of mortgage resulting loss to the Corporation	47/99-00	Hazaribagh	7.98	
	Total Amount involved			434.41	
Loss due to wrong distribution of loan:					
11	Loss due to wrong distribution of loan	62/98-99	Hazipur	28.57	
12	Blockage of fund due to wrong distribution of loan	11/98-99	Patna	21.12	
13	Loss due to sanctioned of loan to wrong promoter	12/98-99	Samastipur	47.09	
14	Loss due to sanctioned of loan without proper verification of viability of project	-do-	Samastipur	55.90	
15	Loss due to sanction loan without proper verification	13/00-01	Darbhanga	17.96	
16	Monetary loss to the corporation due to ultra wise order issued by the management	5/00-01	Palamu	27.46	
	Total amount involved			198.10	
Defalcation:					
17	Payment on base of fake challan	11/98-99	Patna	29.33	
18	Non accountal of sale value in the proper head of account	52/99-00	Motihari	15.90	
	Total amount involved			45.23	

PSU Name: **Bihar state Mineral Development Corporation Ltd.**

S.N	Para	No. and Year of IR	Unit	Amount involved	Remarks
Blockage of Capital:					
1	Blockade of Capital due to lying of unsold minerals after excavation	27/99-00	Daltonganj	37.72	
2	Blocked of capital due to lying of unsold minerals after excavation	26/99-00	Daltonganj	97.71	
	Total amount involved			135.43	

Infructuous payment :					
3	Infructuous payment of fixed land rent	27/99-00	Daltonganj	3.65	
4	Loss due to infructuous payment of fixed land rent	26/99-00	Daltonganj	10.45	
5	Loss due to payment of dead rent	1/00-01	Tilaya	21.99	
6	Loss due to payment of rent for unproductive Land	-do-	Tilaya	17.17	
	Total amount involved			53.26	
Shortage of Stock:					
7	Loss due to Shortage of stock in physical verification	2/00-01	Hazaribagh	2.64	
	Total amount involved			2.64	
Irregular payment:					
8	Irregular payment of salary etc. to daily wages employees	26/99-00	Daltonganj	8.16	
	Total amount involved			8.16	
Undue favour to agency:					
9	Loss due to undue favour to production agency	1/00-01	Tilaya	17.68	
	Total amount involved			17.68	
Avoidable Expenditure:					
10	Avoidable loss due to non payment of royalty in time	20/00-01	Ranchi	.53	
11	Avoidable loss due to non payment of royalty in time	9/02-03	Ranchi	12.02	
	Total amount involved			12.55	
Miscellaneous:					
12	Deviation of Grant received from State Govt.	20/00-01	Ranchi	30.00	

PSU Name: Bihar State Sugar Corporation Ltd.

S.N	Para	No. and Year of IR	Unit	Amount involved	Remarks
Loss due to non sale of sugar in time:					
1	Loss due to non sale of sugar in time	30/99-00	Lauriya	268.68	
2	Loss due to non sale of sugar in time	31/99-00	Hathua	126.78	
3	Blockage of fund due to non sale of Molasses	16/99-00	Sakari	87.42	
	Total amount involved			482.88	
Miscellaneous					
4	Outstanding dues from sugar cane farmers	35/99-00	Lohat	25.92	
5	Outstanding miscellaneous advance	31/99-00	Hathua	16.62	
6	Outstanding loan with sugarcane producer	-do-	Hathua	2.57	
	Total amount involved			45.11	

PSU Name: Bihar State Warehousing Corporation.

S.N	Para	No. and Year of IR	Unit	Amount involved	Remarks
Loss due to storage system:					
1	Loss due to non utilization of storage	14/03-04	Muzaffarpur	13.45	
2	Loss due to storage of damaged fertilizer	-do-	Muzaffarpur	1.83	
3	Loss due to storage charge of damaged stock	17/03-04	Bhagalpur	1.10	
	Total amount involved			16.38	

Loss due to rented storage:				
4	Wasteful expenditure on rented storage	14/02-03	Muzaffarpur	2.54
5	Wasteful expenditure on repair of rented storage godown	11/03-04	Patna	27.33
6	Loss due to unnecessary payment of rent of storage godown	17/03-04	Bhagalpur	3.17
	Total amount involved			33.04
Defalcation:				
7	Loss due to defalcation of wheat stock	11/03-04	Patna	18.33
	Total amount involved			18.33
Construction of Godown:				
8	Loss due to construction of Storage Godown	11/03-04	Patna	143.00
	Total amount involved			143.00

Annexure-16

(Referred to in paragraph 4.16)

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	27	7	30	2004-05
2	Information Technology	1	2	8	2007-08
3.	Forest & Environment	3	4	23	2004-05
4.	Agriculture	3	2	3	2004-05
5.	Energy	2	697	1834	2004-05
6.	Animal Husbandry	2	1	5	2006-07
7.	Food & Consumer Protection	1	6	44	2004-05
8.	Tourism	1	2	15	2005-06
9.	Human Resources	1	2	14	2004-05
10.	Road Construction	1	1	9	2007-08
11.	Home	1	3	16	2004-05
12.	Mines and Geology	1	1	6	2004-05
13.	Transport	1	2	12	2004-05
14.	Co-operative	1	4	16	2004-05
15.	Excise	1	1	5	2008-09
Total		47	735	2,040	

Source: Information available with the PAG office.

Annexure – 17

(Referred to in paragraph 4.16)

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

Sl. No.	Name of Department	No. of draft paragraphs	No. of reviews	Periods of issue
1.	Energy	10	-	April-September 2009
2.	Human Resource	1	-	April-May 2009
3.	Transport	-	1	September 2009
4.	Tourism	-	1	September 2009
5.	Food and Civil Supplies	1	-	June 2009
6.	Co-operative	1	-	April 2009
7.	Information Technology, Forest and Environment, Food and Consumer Protection, Agriculture, Animal Husbandry, Tourism, Co-operative, Industries, Road Construction, Human Resource, Mines & Geology, Minority Welfare, Energy, Home, Sugarcane, Welfare, and Transport	2	-	August 2009

Source: Information available with the PAG office.