

APPENDICES

Appendix- 1.1

(Reference: Paragraph 1.1)

Profile of the State

A. General Data

Sl. No.	Particulars (as per demographic indicator 2022-23)	Figures	
1	Area	94,163 Sq. KM.	
2	Population (as per 2023)	12.68 crore	
3	Density of population (All India density = 422 persons per Sq. Km (General indicator 2021-22))	1,346	
4	Population Below Poverty Line (BPL) (All India average = 21.92 per cent)	33.74	
5	Literacy (as per 2011 Census) (All India Average = 73.00 per cent)	61.8	
6	Infant mortality (per 1,000 live births) (All India average = 28 per 1,000 live births)	27	
7	Life Expectancy at birth (All India average = 70 years)	69.5	
8	Gross State Domestic Product (GSDP) 2022-23 at current prices (₹ in crore)	7,51,396	
9	Per capita GSDP CAGR (2012-13 to 2022-23)	Bihar	8.24
		General Category States	9.38
10	CAGR (2012-13 to 2022-23) of GSDP	Bihar	10.06
		General Category States	10.57
11	Population growth (2012 to 2023)	Bihar	17.23
		General Category States	10.77

B. Financial data

Figures in per cent

Sl. No.	Particulars	2013-14 to 2016-17		2021-22 to 2022-23	
		General Category States	Bihar	General Category States	Bihar
a.	of Revenue Receipts	14.30	15.28	13.41	8.75
b.	of Own Tax Revenue	8.51	5.95	19.78	26.29
c.	of Non-Tax Revenue	8.62	15.89	12.94	3.78
d.	of Total Expenditure	17.18	16.46	12.53	17.99
e.	of Capital Expenditure	21.84	24.79	14.18	33.12
f.	of Revenue Expenditure on Education	12.20	10.16	13.21	22.82
g.	of Revenue Expenditure on Health	18.84	29.81	0.88	(-) 11.85
h.	of Salaries and Wages	11.04	4.17	8.52	5.49
i.	of Pension	11.71	9.83	11.38	14.07

(Source: MoSPI and Economic advisor of CAG)

Appendix- 1.2**(Reference: Paragraph 1.3.2)****Summarised financial position of the Government of Bihar, as on 31 March 2023***(₹ in crore)*

LIABILITIES	As on 31.03.2022	As on 31.03.2023
Internal Debt	1,82,855.32	2,08,098.10
Market Loans bearing interest	1,56,575.00	1,84,275.00
Market Loans not bearing interest	0.11	0.11
Bonds	2,195.25	1,962.07
Loans from Financial Institutions	10,111.91	9,776.22
Special securities issued to National Small Savings Fund	13,965.60	12,077.25
Other Loans	7.45	7.45
Ways and Means Advances from Reserve Bank of India	0.00	0.00
Loans and Advances from Central Government	26,057.96	34,747.63
Non-Plan Loans	0.58	0.58
Loans for State Plan Schemes	191.29	191.29
Pre 1984-85 Loans	3.91	3.91
Other loans for State	25,862.18	34,551.85
Contingency Fund	350.00	350.00
Small Savings, Provident Funds, etc.	9,521.65	9,396.88
Deposits	38,033.80	38,437.96
Reserve Funds	6,781.61	9,654.72
Suspense and Miscellaneous Balances	207.48	171.31
Remittance Balances	0.00	0.00
Inter State Settlement	74.01	74.01
Cumulative excess of Receipts over expenditure (Surplus on Government Accounts)	65,149.91	53,861.71
TOTAL	3,29,031.74	3,54,792.32
ASSETS		
Gross Capital Outlay on Fixed Assets	2,59,366.21	2,90,886.03
Investments in shares of Companies, Corporations, etc.	35,436.02	39,024.62
Other Capital Expenditure	2,23,930.19	2,51,861.41
Loans and Advances -	23,194.36	25,209.64
Loans for Power Projects	15,943.10	16,034.13
Other Development Loans	7,140.98	9,060.25
Loans to Government servants and miscellaneous loans	110.28	115.26
Civil Advances	249.96	249.96
Remittance Balances	1,125.96	1,125.96
Cash	29,478.66	22,903.95
Cash in Treasuries and local remittances	0.00	0.00
Departmental Balance	234.65	234.65
Permanent Imprest	762.40	765.46
Cash Balance Investments	22,070.25	14,069.82
Deposits with Reserve Bank of India	671.24	805.90
Investments from Earmarked Funds	5,740.12	7,028.12
Suspense and Miscellaneous Balances	15,616.59	14,416.78
TOTAL	3,29,031.74	3,54,792.32

(Source: Finance Accounts of respective years)

Appendix- 2.1

(Reference: Paragraph 2.3)

Time series data on the State Government's Finances

(` in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Part A Receipts					
1. Revenue Receipts	1,31,794	1,24,233	1,28,168	1,58,798	1,72,688
(i) Own Tax Revenue	29,408 (22)	30,158 (24)	30,342 (24)	34,855 (22)	44,018 (25)
Taxes on Sales, Trade, etc.	6,584 (23)	6,121 (20)	6,032 (20)	6,872 (20)	9,881 (22)
State Excise	(-10 (0)	(- 4.00 (0)	(-4 (0)	(- 1 (0)	1 (0)
Taxes on Vehicles	2,086 (7)	2,713 (9)	2,268 (7)	2,475 (7)	2,936 (7)
Stamps and Registration fees	4,189 (14)	4,661 (16)	4,206 (14)	5,224 (15)	6,451 (15)
Land Revenue	477 (2)	275 (1)	302 (1)	284 (1)	361 (1)
Taxes on Goods and Passengers	399 (1)	23 (0)	6 (0)	0 (0)	1 (0)
SGST	15,288 (52)	1,5800 (52)	16,050 (53)	19,264 (55)	23,243 (53)
Other Taxes	395 (1)	568 (2)	1,482 (5)	737 (2)	1,144 (3)
(ii) Non-Tax Revenue	4,131 (3)	3,700 (3)	6,201 (5)	3,984 (2)	4,135 (2)
(iii) State's share of Union taxes and duties	73,603 (56)	63,406 (51)	59,861 (47)	91,353 (58)	95,510 (55)
(iv) Grants from Government of India	24,652 (19)	26,969 (22)	31,764 (25)	28,606 (18)	29,025 (17)
2. Miscellaneous Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	1825	30	820	28	41
4. Total Revenue and Non-debt capital receipts (1+2+3)	1,33,619	1,24,263	1,28,988	1,58,826	1,72,729
5. Public Debt Receipts	18,668	29,145	35,915	40,445	48,284
Internal Debt (excluding Ways and Means Advances and Overdrafts)	16,134	27,866	29,412	30,918	38,129
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	2,534	1,279	6,503	9,527	10,155
6. Inter- State Settlement	-	-	-	-	-

	2018-19	2019-20	2020-21	2021-22	2022-23
7. Total Receipts in the Consolidated Fund (4+5+6)	1,52,287	1,53,408	1,64,903	1,99,271	2,21,013
8. Contingency Fund Receipts	-	-	-	-	-
9. Public Account Receipts	68,259	1,94,512	2,17,837	2,46,840	2,72,287
10. Total Receipts of the State (7+8+9)	2,20,546	3,47,920	3,82,740	4,46,111	4,93,300
Part B. Expenditure/Disbursement					
11. Revenue Expenditure	1,24,897	1,26,017	1,39,493	1,59,220	1,83,976
Schemes	47,365 (38)	44,576 (35)	44,201 (32)	58,487 (37)	71,730 (39)
Establishment and committed	77,532 (62)	81,441 (65)	95,292 (68)	1,00,733 (63)	1,12,246 (61)
General Services (including interest payments)	38,691 (31)	41,628 (33)	46,239 (33)	48,939 (31)	56,029 (30)
Social Services	58,284 (47)	57,816 (46)	63,807 (46)	76,115 (48)	88,349 (48)
Economic Services	27,918 (22)	26,571 (21)	29,445 (21)	34,165 (21)	39,598 (22)
Grants-in-aid and contributions	4	2	2	1	0.11
12. Capital Outlay	21,058	12,304	18,209	23,678	31,520
Schemes	20,999 (100)	12,253 (100)	18,194 (100)	23,650 (100)	31,496 (100)
Establishment and committed	59 (0)	51 (0)	15 (0)	28 (0)	24 (0)
General Services	3,311 (16)	2,388 (19)	1,387 (8)	3,507 (15)	3,255 (10)
Social Services	4,061 (19)	2,803 (23)	6,331 (35)	5,154 (22)	5,967 (19)
Economic Services	13,686 (65)	7,113 (58)	10,491 (57)	15,017 (63)	22,298 (71)
13. Disbursement of Loans and Advances	1,470	666	1,114	1,479	2,057
14. Total (11+12+13)	1,47,425	1,38,987	1,58,816	1,84,377	2,17,553
15. Repayments of Public Debt	7,230	7,110	6,880	8,746	14,351
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6,300	6,143	5,937	7,619	12,886
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loan and Advances from Government of India	930	967	943	1,127	1,465
16. Appropriation to Contingency Fund	-	-	-	-	-
17. Inter State settlement	-	-	-	-	-
18. Total disbursements out of the Consolidated Fund (14+15+16+17)	1,54,655	1,46,097	1,65,696	1,93,123	2,31,904

	2018-19	2019-20	2020-21	2021-22	2022-23
19. Contingency Fund disbursements	-	-	-	-	-
20. Public Account disbursements	67,135	1,97,747	2,17,092	2,48,373	2,67,970
21. Total disbursement by the State (18+19+20)	2,21,790	3,43,844	3,82,788	4,41,496	4,99,874
Part C. Deficits					
22. Revenue Deficit(-)/ Revenue Surplus (+) (1-11)	6,897	(-) 1,784	(-) 11,325	(-) 422	(-)11,288
23. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-14)	(-)13,807	(-) 14,724	(-) 29,827	(-) 25,551	(-)44,823
24. Primary Deficit/ Primary Surplus (23+25)	(-) 3,736	(-) 3,733	(-) 17,343	(-) 11,729	(-)29,640
Part D. Other data					
25. Interest Payments (included in revenue expenditure)	10,071	10,991	12,484	13,822	15,184
26. Financial Assistance to local bodies etc.	51,764	46,582	54,929	65,015	79,941
27. Gross State Domestic Product (GSDP) [@]	5,27,976	5,81,855	5,67,263	6,50,302	7,51,396
28. Outstanding Fiscal liabilities (yearend)	1,68,921	1,93,382	2,27,195*	2,57,510*	2,93,307
29. Maximum amount guaranteed (yearend)	21,182	21,182	25,114	37,632	40,897
30. Outstanding guarantees (yearend)	5,502	5,485	16,408	25,070	25,939
31. Number of incomplete projects	68	143	157	146	250
32. Capital blocked in incomplete projects	315	1,001	1,654	890	1,047
Part E: Fiscal Health Indicators					
I Resource Mobilization (in per cent)					
Own Tax Revenue/GSDP	5.57	5.18	5.35	5.36	5.86
Non-Tax Revenue/GSDP	0.78	0.64	1.09	0.61	0.55
Central Transfers/GSDP	18.61	15.53	16.15	18.45	16.57
II Expenditure Management (in per cent)					
Total Expenditure/GSDP	27.92	23.89	28.00	28.35	28.95
Total Expenditure/Revenue Receipts	111.86	111.88	123.91	116.11	125.98
Revenue Expenditure/ Total Expenditure	84.72	90.67	87.83	86.36	84.57
Revenue Expenditure on Social Services/Total Expenditure	39.53	41.60	40.18	41.28	40.61
Revenue Expenditure on Economic Services/Total Expenditure	18.94	19.12	18.54	18.53	18.20
Capital Outlay/Total Expenditure	14.28	8.85	11.47	12.84	14.49
Capital Expenditure on Social and Economic Services/Total Expenditure	12.04	7.13	10.59	10.94	12.99
III Management of Fiscal Imbalances (in per cent)					
Revenue surplus/GSDP	1.31	(-)0.31	(-)2.00	(-) 0.06	(-)1.50
Fiscal deficit/GSDP	2.62	2.53	5.26	3.93	5.97

	2018-19	2019-20	2020-21	2021-22	2022-23
Primary deficit /GSDP	0.71	0.64	3.06	1.80	3.94
Revenue surplus/Fiscal deficit	49.95	12.12	37.97	1.65	25.18
IV Management of Fiscal Liabilities (in per cent)					
Fiscal Liabilities/GSDP	31.99	33.24	40.05	39.60	39.03
Fiscal Liabilities/Revenue Receipts	128.17	153.66	177.26	162.16	169.85
Fiscal Liabilities/States own resources	503.66	563.82	621.72	663.02	609.11

(Source: Finance Accounts of respective years

Figure in parentheses represent percentage (rounded) to total of each sub-heading.

* included back-to back loan under debt receipt

@ GSDP: MoSPI

Appendix- 2.2

(Reference: Paragraph 2.5.3.3)

Negative balances of loans

Sl. No.	Details of Head	Nature of loan	Repaid amount ₹ in lakh	Financial Year
1.	6215-190-0001	Loans to Public Sector and other undertaking	(-) 7.90	2005-06
2.	6216-02-201-0003 6216-02-201-0001	Payment to arrear amount of Loan received for LIC of India	3.79	2003-04
		Loan returned by the Government on Bond of BSHB	2.69	2004-05
			2.30	2005-06
			0.02	2010-11
		(-) 8.80		
3.	6216-02-800-0001	Others Loans	0.13	2004-05
			0.51	2006-07
			0.28	2007-08
			0.33	2008-09
			0.34	2009-10
			1.02	2011-12
			0.22	2012-13
			0.94	2013-14
			0.37	2016-17
			0.11	2017-18
4.	6216-80-190-0001	Loan to Public Sector and other undertaking	0.05	2005-06
			0.10	2007-08
			0.04	2008-09
			0.25	2009-10
		(-) 0.44		
5.	6245-02-101-0001	Gratuitous Relief	7.04	2003-04
			106.87	2004-05
			129.35	2005-06
			0.88	2006-07
		(-) 244.14		
6.	6245-02-117-0001	Loan	(-) 0.01	2003-04
7.	6245-02-800-0011	Loans to Dist. Board authorities on account of Natural calamities	38.52	2001-02
			0.70	2002-03
			(-) 39.22	
8.	6425-106-0003	Agriculture Co-operative Societies	4.16	2004-05
			4.75	2005-06
			27.83	2006-07
			0.78	2007-08
			0.47	2008-09
			1.15	2010-11
			0.15	2012-13
			1.20	2013-14
			15.00	2016-17
			0.30	2017-18
0.10	2018-19			
		(-) 55.89		

Sl. No.	Details of Head	Nature of loan	Repaid amount ₹ in lakh	Financial Year
9.	6425-108-0005	Others Co-operative Societies	82.77	2006-07
			87.45	2008-09
			30.70	2009-10
			71.10	2010-11
			1,172.05	2011-12
			355.02	2012-13
			13.87	2013-14
			275.60	2014-15
			243.48	2015-16
			509.79	2016-17
			329.63	2017-18
			9,115.57	2018-19
			205.97	2019-20
			102.23	2020-21
			45.31	2021-22
			110.2	2022-23
		(-) 12,750.74		
10.	6425-107-001	Arrear Dues of NABARD	(-) 45,945.86	2018-19
11.	6851-101-0001	Loans to Industries and companies under Bihar State Aid to Industries Act, 1956	9.03	2003-04
			6.75	2004-05
			14.29	2005-06
			18.06	2006-07
			3.29	2007-08
			0.65	2008-09
			35.46	2009-10
			4.46	2010-11
			0.69	2011-12
			1.13	2012-13
			26.84	2013-14
			4.97	2014-15
			6.11	2015-16
			0.34	2016-17
			0.16	2017-18
			4.54	2019-20
		(-) 136.77		
12.	6885-02-800-0001	Other Loan	1.46	2004-05
			1.04	2005-06
			(-) 2.50	
13.	6401-911-0002	Loan for Crop Husbandry	(-) 0.74	2017-18
Total negative balance			(-) 59,197.26	
			₹ 591.97 crore	

Appendix- 3.1**(Reference: Paragraph 3.3.2)****Cases where supplementary provisions proved unnecessary
(₹ 100 crore or more in each case)***(₹ in crore)*

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Expenditure	Savings out of Original Provision
1	2	3	4	5	6(3-5)
Revenue (Voted)					
1	01-Agriculture	3,054.32	703.98	2,073.73	980.59
2	02-Animal and Fisheries Resource	1,589.69	278.24	825.78	763.91
3	04-Cabinet Secretariat	318.50	102.69	241.51	76.99
4	11-BC and MBC Welfare	1,840.36	130.48	1,634.54	205.82
5	15-Pension	24,233.85	1,215.64	23,132.48	1,101.37
6	16-Panchayati Raj	9,471.41	3,770.24	8,599.72	871.69
7	19-Environment and Forest	622.85	145.89	573.81	49.04
8	20-Health	14,372.56	2,406.26	9,587.58	4,784.98
9	22-Home	13,681.75	148.73	11,141.55	2,540.20
10	27-Law	1,060.30	114.19	1,057.12	3.18
11	36-Public Health Engineering	920.33	100.00	829.84	90.49
12	39-Disaster Management	3,696.98	1,031.45	3,119.10	577.88
13	40-Revenue and Land Reforms	1,252.86	139.09	903.25	349.61
14	44-Scheduled Castes and Scheduled Tribes Welfare	1,727.60	386.93	1,628.09	99.51
15	48-Urban Development and Housing	8,025.94	1,950.47	5,582.06	2,443.88
	Total Revenue	85,869.30	12,624.28	70,930.16	14,939.14
Capital (Voted)					
1	03-Building Construction	4,101.99	1,518.89	2,915.96	1,186.03
2	04-Cabinet Secretariat	196.16	175.00	-	196.16
3	21-Education	709.61	301.96	516.04	193.57
4	22-Home	691.01	548.52	670.38	20.63
5	37-Rural Works	7,694.27	2,830.00	6,117.22	1,577.05
6	49-Water Resources	3,193.48	293.14	2,192.25	1,001.23
7	50-Minor Water Resource	795.87	200.00	460.16	335.71
	Total for Capital	17,382.39	5,867.51	12,872.01	4,510.38
	Grand Total	1,03,251.69	18,491.79	83,802.17	19,449.52

(Source: Appropriation Accounts for the year 2022-23)

Appendix- 3.2

(Reference: Paragraph 3.3.3)

Unnecessary re-appropriation of funds

Sl. No.	Grant No.	Head of Account and Description	Original Provision	Supplementary Provision	Total provision	Re-appropriation (+)	Expenditure	Surrender	Final savings
1	2	3	4	5	6	7	8	9	10
1		2059-80-001-0004-Execution	215.80	0.00	215.80	0.85	153.06	0.00	63.59
2	03	4059-60-051-0124-Bihar Public Administration and Rural Development Organization (BIPARD)	10.05	44.00	54.05	10.00	15.58	0.00	48.47
3		4059-80-051-0220-Development of Infrastructure Facilities for Judiciary including Gram Courts	100.00	0.00	100.00	9.00	34.84	0.00	74.16
4	09	2401-00-110-0112-Bihar State Crop Support Scheme	374.89	0.00	374.89	0.95	251.81	0.00	124.03
5	10	4801-05-190-0105-Project of Bihar State Power Transmission Company Ltd. (BSPTCL)	226.81	1,000.00	1,226.81	21.18	1,202.08	0.00	45.91
6		2071-01-104-0002-Payment to employees retiring from successor state of Bihar	1,607.68	523.00	2,130.68	95.00	2,084.95	0.00	140.73
7	15	2071-01-117-0001-Government Contribution for Contributory Pension Scheme	1,570.45	0.00	1,570.45	118.40	1,543.25	0.00	145.60
8	16	2515-00-198-0113-Chief-Minister Nishchaya Yojna	103.50	0.00	103.50	42.50	79.21	0.00	66.79
9		2210-01-110-0002-Darbhanga Medical College Hospital	164.79	2.52	167.31	5.53	156.73	0.00	16.11
10		2210-01-110-0008-Sri Krishna Medical College Hospital, Muzaffarpur	186.87	16.70	203.57	8.00	163.98	0.00	47.59
11		2210-01-200-0005-Other Dispensary Local Dispensary	61.58	0.00	61.58	3.87	49.57	0.00	15.88
12	20	2210-01-200-0309-National Health Mission including National Rural Health Mission	120.00	256.67	376.67	11.50	190.27	0.00	197.90
13		2210-03-101-0003-Health Sub-centre	119.21	0.00	119.21	8.40	46.44	0.00	81.17
14		2210-05-105-0007-Magadh Medical College	148.82	2.60	151.42	8.11	52.24	0.00	107.29
15		2210-06-003-0002-Public Health Institutions	30.89	0.00	30.89	0.02	12.08	0.00	18.83
16		2210-06-101-0003-National Malaria Eradication Programme	42.80	0.00	42.80	1.94	28.59	0.00	16.15
17		2211-00-103-0001-Maternity and Child Health	19.09	0.00	19.09	0.38	4.49	0.00	14.98

(₹ in crore)

Sl. No.	Grant No.	Head of Account and Description	Original Provision	Supplementary Provision	Total provision	Re-appropriation (+)	Expenditure	Surrender	Final savings
1	2	3	4	5	6	7	8	9	10
18		2202-01-796-0211-Integrated Education-Primary Education (Sarva Shiksha Abhiyan)	44.68	0.00	44.68	26.63	38.59	0.00	32.72
19	21	2202-02-191-0001-Consolidated Payment to Municipal Secondary Teachers	199.24	0.00	199.24	27.00	179.43	0.00	46.81
20		2202-02-192-0001-Consolidated Payment to Municipal Secondary Teachers	219.24	0.00	219.24	17.00	212.61	0.00	23.63
21		2202-80-001-0001-Headquarter Establishment	11.65	34.09	45.74	0.10	23.16	0.00	22.68
22	21	4202-01-202-0103-Building Construction of Government and Government recognised Secondary Schools	170.00	200.00	370.00	0.10	228.05	0.00	142.05
23	22	2055-00-109-0018-Security related expenditure in Naxal affected areas (Reimbursement will be from GOI)	31.10	0.00	31.10	4.00	19.20	0.00	15.90
24		2055-00-111-0002-Order Police	278.77	0.00	278.77	3.70	246.30	0.00	36.17
25	33	2053-00-094-0001-Sub-divisional Establishment	136.50	1.70	138.20	0.50	114.24	0.00	24.46
26	39	2235-01-200-0004-Grants-in-aid for compensation of land to persons displaced by soil erosion	15.00	0.00	15.00	10.00	11.66	0.00	13.34
27		2245-80-102-0005-Awareness and Capability Creation	37.88	1.45	39.33	14.00	19.88	0.00	33.45
28	40	2052-00-090-0017-Revenue and Land Reforms Department	25.73	0.49	26.22	0.15	15.31	0.00	11.06
29	43	4202-02-105-0106-Engineering College (Nischay)	125.00	11.28	136.28	10.00	129.18	0.63	16.47
30	44	2225-01-001-0001-Direction and Administration	75.94	0.00	75.94	1.41	65.55	0.00	11.80
31		2217-01-051-0201-Smart City Mission Yojna (Patna)	0.00	49.00	49.00	49.00	49.00	0.00	49.00
32	48	2217-03-051-0206-Smart City Mission Yojna (Bhagalpur)	0.00	98.00	98.00	49.00	49.00	0.00	98.00
33		2217-80-192-0005-Grants-in-aid to Municipal Councils in the light of recommendation of State Finance Commission	538.01	121.45	659.46	83.00	573.71	0.00	168.75
34		2711-01-103-0002-Other maintenance expenditure	220.60	50.05	270.65	0.15	244.68	0.00	26.12
35	49	4700-80-051-0105-Irrigation Created Project (Work)	463.45	117.00	580.45	130.00	532.41	0.00	178.04
Total			7,696.02	2,530.00	10,226.02	771.37	8,821.13	0.63	2,175.63

(Source: Detailed Appropriation Accounts Including Grants Audit Register, 2022-23)

Appendix- 3.3

(Reference: Paragraph 3.3.3)

Excess re-appropriation of funds

								(₹ in crore)
Sl. No.	Grant No.	Head of Accounts and Description	Total provision	Re-appropriation (+)	Actual Expenditure	Surrender	Final savings	
1	2	3	4	5	6	7	8	
1	15	2071-01-102-0001-Payment of Committed value of pension to employees retired from successor state of Bihar	1,095.40	256.32	1,238.84	0.00	112.88	
2	15	2071-01-105-0001-Family Pension to pre 15/11/2000 pensioners	560.38	170.22	630.52	0.00	100.08	
3	15	2071-01-115-0002-Leave encashment equivalent to un-availed earned leave payable to officers and employees retired/died after 15/11/2000	1,080.64	198.00	1,240.65	0.00	37.99	
4	22	2055-00-001-0001-Superintendence	124.04	27.83	127.96	0.00	23.91	
5	39	2245-02-101-0016-Grant for relief to the state local Natural disaster	250.00	125.00	279.81	0.00	95.19	
6	39	2245-07-101-0001-Disaster Mitigation	100.00	200.00	126.23	0.00	173.77	
7	39	2245-08-797-0001-State Disaster Mitigation fund (SDMF).	0.00	700.00	377.60	0.00	322.40	
8	48	2217-80-193-0005-Grants-in-aid to Nagar Panchayats in the light of recommendation of State Finance Commission	446.61	30.68	452.47	0.00	24.82	
9	49	4711-01-051-0110-Flood Control Projects (Work)	134.00	70.00	185.44	0.00	18.56	
Total			3,791.07	1,778.05	4,659.52	0.00	909.60	

(Source: Detailed Appropriation Accounts including Grants Audit Register, 2022-23)

Appendix- 3.4

(Reference: Paragraph 3.3.4)

Grants/appropriations with savings of ₹ 100 crore and above of the total provisions

(₹ in crore)

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings	Expenditure against provision (in per cent)
1	2	3	4	5	6	7	8	9
(A) REVENUE (Charged)								
1	13-Interest Payment	16,305.04	-	16,305.04	15,183.54	1,121.50	6.88	93.12
	Total Revenue (Charged)	16,305.04	-	16,305.04	15,183.54	1,121.50	6.88	93.12
(B) REVENUE (Voted)								
2	01-Agriculture	3,054.32	703.98	3,758.30	2,073.73	1,684.57	44.82	55.18
3	02-Animal and Fisheries Resource	1,589.69	278.24	1,867.93	825.78	1,042.15	55.79	44.21
4	03-Building Construction	859.13	46.63	905.76	730.02	175.74	19.40	80.60
5	04-Cabinet Secretariat	318.50	102.69	421.19	241.51	179.68	42.66	57.34
6	06-Election	311.06	8.90	319.96	171.52	148.44	46.39	53.61
7	09-Co-Operative	1,220.20	66.42	1,286.62	1,005.12	281.50	21.88	78.12
8	11-BC and MBC Welfare	1,840.36	130.48	1,970.84	1,634.54	336.30	17.06	82.94
9	12-Finance	327.15	2.30	329.45	181.34	148.11	44.96	55.04
10	15-Pension	24,233.85	1,215.64	25,449.49	23,132.48	2,317.01	9.10	90.90
11	16-Panchayati Raj	9,471.41	3,770.24	13,241.65	8,599.72	4,641.93	35.06	64.94
12	18-Food and Consumer Protection	1,009.95	1,230.57	2,240.52	1,256.98	983.54	43.90	56.10
13	19-Environment and Forest	622.85	145.89	768.74	573.81	194.93	25.36	74.64
14	20-Health	14,372.56	2,406.26	16,778.82	9,587.58	7,191.24	42.86	57.14
15	21-Education	38,482.26	16,398.54	54,880.80	41,579.74	13,301.06	24.24	75.76

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings	Expenditure against provision (in per cent)
1	2	3	4	5	6	7	8	9
16	22-Home	13,681.75	148.73	13,830.48	11,141.55	2,688.93	19.44	80.56
17	26-Labour Resource	814.80	2.78	817.58	606.27	211.31	25.85	74.15
18	27-Law	1,060.30	114.19	1,174.49	1,057.12	117.37	9.99	90.01
19	30-Minorities Welfare	283.49	21.69	305.18	145.74	159.44	52.24	47.76
20	33-General Administration	777.96	567.38	1,345.34	1,068.39	276.95	20.59	79.41
21	35-Planning and Development	903.66	41.35	945.01	725.93	219.08	23.18	76.82
22	36-Public Health Engineering	920.33	100.00	1,020.33	829.84	190.49	18.67	81.33
23	39-Disaster Management	3,696.98	1,031.45	4,728.43	3,119.10	1,609.33	34.04	65.96
24	40-Revenue and Land Reforms	1,252.86	139.09	1,391.95	903.25	488.70	35.11	64.89
25	41-Road Construction	1,998.14	-	1,998.14	1,528.77	469.37	23.49	76.51
26	42-Rural Development	15,420.47	6,275.09	21,695.56	18,411.62	3,283.94	15.14	84.86
27	44-Scheduled Castes and Scheduled Tribes Welfare	1,727.60	386.93	2,114.53	1,628.09	486.44	23.00	77.00
28	47-Transport	362.18	50.00	412.18	229.84	182.34	44.24	55.76
29	48-Urban Development and Housing	8,025.94	1,950.47	9,976.41	5,582.06	4,394.35	44.05	55.95
30	49-Water Resources	1,117.09	126.86	1,243.95	1,143.94	100.01	8.04	91.96
31	51-Social Welfare	8,189.08	5,093.92	13,283.00	11,006.80	2,276.20	17.14	82.86
	Total Revenue (Voted)	1,57,945.92	42,556.71	2,00,502.63	1,50,722.18	49,780.45	24.83	75.17
	Total Revenue(A+B)	1,74,250.96	42,556.71	2,16,807.67	1,65,905.72	50,901.95	23.48	76.52
(C) CAPITAL (Charged)								
32	14-Repayment of Loans	14,670.03	-	14,670.03	14,351.08	318.95	2.17	97.83
	Total Capital (Charged)	14,670.03	-	14,670.03	14,351.08	318.95	2.17	97.83
(D) CAPITAL (Voted)								
33	01-Agriculture	530.00	91.32	621.32	497.71	123.61	19.89	80.11

Sl. No.	Number and Name of grant/ appropriation	Original provision	Supplementary Provision	Total	Expenditure	Savings	Percentage of savings	Expenditure against provision (in per cent)
1	2	3	4	5	6	7	8	9
34	03-Building Construction	4,101.99	1,518.89	5,620.88	2,915.96	2,704.92	48.12	51.88
35	04-Cabinet Secretariat	196.16	175.00	371.16	-	371.16	100.00	-
36	10-Energy	1,613.03	1,889.86	3,502.89	3,169.74	333.15	9.51	90.49
37	12-Finance	783.06	1,005.00	1,788.06	1,626.61	161.45	9.03	90.97
38	16-Panchayati Raj	330.00	-	330.00	61.46	268.54	81.38	18.62
39	20-Health	1,761.83	2,016.63	3,778.46	2,426.38	1,352.08	35.78	64.22
40	21-Education	709.61	301.96	1,011.57	516.04	495.53	48.99	51.01
41	22-Home	691.01	548.52	1,239.53	670.38	569.15	45.92	54.08
42	30-Minorities Welfare	287.00	-	287.00	24.24	262.76	91.55	8.45
43	35-Planning and Development	1,284.16	10.00	1,294.16	1,117.60	176.56	13.64	86.36
44	36-Public Health Engineering	1,460.05	-	1,460.05	1,313.11	146.94	10.06	89.94
45	37-Rural Works	7,694.27	2,830.00	10,524.27	6,117.22	4,407.05	41.88	58.12
46	39-Disaster Management	-	125.00	125.00	-	125.00	100.00	-
47	41-Road Construction	3,820.89	3,360.00	7,180.89	6,597.56	583.33	8.12	91.88
48	49-Water Resources	3,193.48	293.14	3,486.62	2,192.25	1,294.37	37.12	62.88
49	50-Minor Water Resource	795.87	200.00	995.87	460.16	535.71	53.79	46.21
	Total Capital (Voted)	29,252.41	14,365.32	43,617.73	29,706.42	13,911.31	31.89	68.11
	TOTAL CAPITAL (C+D)	43,922.44	14,365.32	58,287.76	44,057.50	14,230.26	24.41	75.59
	GRAND TOTAL (A+B+C+D)	2,18,173.40	56,922.03	2,75,095.43	2,09,963.22	65,132.21	23.68	76.32

(Source: Appropriation Accounts for the year 2022-23)

Appendix- 3.5

(Reference: Paragraph 3.3.4)

Grants/appropriations with 20 per cent or more savings of total provision

(₹ in crore)

Sl. No.	1	2	3	4	5	6	7	8	9
	Sl. No.	Number and Name of Grant/ Appropriation	Original Provision	Supplementary Provision	Total Provision	Expenditure	Per cent Utilisation	Savings	Percentage of Savings
1	1	01-Agriculture Department	3,584.32	795.30	4,379.62	2,571.44	58.71	1,808.18	41.29
2	2	02-Animal and Fisheries Resource Department	1,589.69	278.24	1,867.93	825.78	44.21	1,042.15	55.79
3	3	03-Building Construction Department	4,961.12	1,565.52	6,526.64	3,645.98	55.86	2,880.66	44.14
4	4	04-Cabinet Secretariat Department	514.66	277.69	792.35	241.51	30.48	550.84	69.52
5	5	05-Secretariat of the Governor	36.63	0.20	36.83	22.95	62.31	13.88	37.69
6	6	06-Election Department	311.06	8.90	319.96	171.52	53.61	148.44	46.39
7	7	07-Vigilance Department	45.55	1.61	47.16	37.58	79.69	9.58	20.31
8	8	08-Art, Culture and Youth Department	176.53	25.26	201.79	138.27	68.52	63.52	31.48
9	9	09-Co-Operative Department	1,286.32	66.42	1,352.74	1,015.01	75.03	337.73	24.97
10	10	16-Panchayati Raj Department	9,801.41	3,770.24	13,571.65	8,661.18	63.82	4,910.47	36.18
11	11	17-Commercial Tax Department	175.97	1.50	177.47	141.93	79.97	35.54	20.03
12	12	18-Food and Consumer Protection Department	1,184.95	1,240.57	2,425.52	1,384.47	57.08	1,041.05	42.92
13	13	19-Environment and Forest Department	662.85	145.99	808.84	598.75	74.03	210.09	25.97
14	14	20-Health Department	16,134.39	4,422.89	20,557.28	12,013.96	58.44	8,543.32	41.56
15	15	21-Education Department	39,191.87	16,700.50	55,892.37	42,095.78	75.32	13,796.59	24.68
16	16	22-Home Department	14,372.76	697.25	15,070.01	11,811.93	78.38	3,258.08	21.62

Sl. No.	Number and Name of Grant/ Appropriation	Original Provision	Supplementary Provision	Total Provision	Expenditure	Per cent Utilisation	Savings	Percentage of Savings
1	2	3	4	5	6	7	8	9
17	25-Information Technology Department	231.83	85.83	317.66	244.80	77.06	72.86	22.94
18	26-Labour Resource Department	947.30	16.10	963.40	664.63	68.99	298.77	31.01
19	29-Mines and Geology Department	49.19	7.58	56.77	37.97	66.88	18.80	33.12
20	30-Minorities Welfare Department	570.49	21.69	592.18	169.98	28.70	422.20	71.30
21	31-Parliamentary Affairs Department	9.28	0.02	9.30	1.87	20.11	7.43	79.89
22	33-General Administration Department	784.38	567.38	1,351.76	1,074.58	79.49	277.18	20.51
23	37-Rural Works Department	10,611.96	3,330.00	13,941.96	9,478.96	67.99	4,463.00	32.01
24	39-Disaster Management Department	3,696.98	1,156.45	4,853.43	3,119.10	64.27	1,734.33	35.73
25	40-Revenue and Land Reforms Department	1,332.41	139.09	1,471.50	903.65	61.41	567.85	38.59
26	44-Scheduled Castes and Scheduled Tribes Welfare Department	1,729.60	386.93	2,116.53	1,628.09	76.92	488.44	23.08
27	45-Sugar Industries Department	120.04	1.05	121.09	32.13	26.53	88.96	73.47
28	46-Tourism Department	326.39	58.63	385.02	286.20	74.33	98.82	25.67
29	47-Transport Department	394.18	50.00	444.18	237.60	53.49	206.58	46.51
30	48-Urban Development and Housing Department	8,175.94	2,764.47	10,940.41	6,546.06	59.83	4,394.35	40.17
31	49-Water Resources Department	4,310.57	420.00	4,730.57	3,336.19	70.52	1,394.38	29.48
32	50-Minor Water Resource Department	1,023.55	203.40	1,226.95	644.29	52.51	582.66	47.49
	TOTAL	1,28,344.17	39,206.70	1,67,550.87	1,13,784.14	67.91	53,766.73	32.09

(Source: Appropriation Accounts for the year 2022-23)

Appendix- 3.6

(Reference: Paragraph 3.3.4)

Grants indicating persistent savings (₹ 200 crore and above)
during 2018-19 to 2022-23

(₹ in crore)

Sl. No.	No. and Name of the Grant	Amount of savings (percentage to total grant in bracket)				
		2018-19	2019-20	2020-21	2021-22	2022-23
1	2	3	4	5	6	7
Revenue-Voted						
1	1-Agriculture	1,436.00 (44.06)	1,319.44 (38.00)	1,825.93 (54.92)	2,104.72 (55.35)	1,684.57 (44.82)
2	2-Animal and Fisheries Resource	248.04 (26.51)	336.30 (29.88)	606.95 (48.75)	984.39 (60.60)	1,042.15 (55.79)
3	9-Co-Operative	843.17 (46.26)	1,155.32 (66.35)	478.56 (34.85)	526.97 (39.52)	281.50 (21.88)
4	15-Pension	650.32 (3.90)	1,402.03 (7.57)	788.67 (3.86)	1,518.42 (6.96)	2,317.01 (9.10)
5	16-Panchayati Raj	1,836.67 (17.93)	4,686.73 (35.04)	4,361.83 (34.62)	5,167.61 (39.07)	4,641.93 (35.06)
6	18-Food and Consumer Protection	255.11 (18.68)	653.10 (48.20)	1,508.83 (67.45)	513.28 (36.82)	983.54 (43.90)
7	20-Health	1,877.89 (22.84)	2,322.97 (25.02)	2,893.91 (25.35)	3,792.29 (25.91)	7,191.24 (42.86)
8	21-Education	9,957.93 (26.96)	11,102.36 (29.96)	10,726.33 (28.89)	12,541.68 (27.32)	13,301.06 (24.24)
9	22-Home	724.29 (8.10)	2,033.64 (18.44)	2,284.89 (19.43)	3,305.70 (24.64)	2,688.93 (19.44)
10	33- General Administration	221.94 (30.75)	226.36 (30.08)	233.61 (29.42)	224.00 (28.51)	276.95 (20.59)
11	39-Disaster Management	3,176.72 (65.92)	3,730.70 (50.74)	2,617.04 (27.96)	1,899.82 (32.78)	1,609.33 (34.04)
12	40-Revenue and Land Reforms	238.51 (30.14)	369.32 (39.67)	694.80 (51.00)	451.08 (36.46)	488.70 (35.11)
13	41-Road Construction	487.94 (34.41)	1,214.66 (58.70)	720.00 (29.26)	424.89 (21.31)	469.37 (23.49)
14	42-Rural Development	6,175.24 (32.58)	8,870.62 (47.79)	8,531.88 (47.85)	9,176.10 (39.60)	3,283.94 (15.14)
15	44-Scheduled Castes and Scheduled Tribes Welfare	441.72 (30.16)	474.37 (29.73)	453.07 (26.29)	462.72 (24.11)	486.44 (23.00)
16	48-Urban Development and Housing	2,064.28 (38.50)	3,250.51 (52.13)	3,752.81 (40.17)	4,147.78 (41.35)	4,394.35 (44.04)
17	51-Social Welfare	3,243.44 (33.97)	2,265.40 (23.52)	2,175.85 (19.83)	2,225.73 (19.84)	2,276.20 (17.14)
Total		33,879.21 (25.77)	45,413.83 (31.52)	44,654.96 (28.75)	49,467.16 (28.54)	47,417.21 (17.00)

Sl. No.	No. and Name of the Grant	Amount of savings (percentage to total grant in bracket)				
		2018-19	2019-20	2020-21	2021-22	2022-23
1	2	3	4	5	6	7
Capital-Voted						
1	3-Building Construction	1,018.64 (27.76)	3,771.12 (73.14)	3,380.78 (74.51)	2,387.04 (44.09)	2,704.92 (48.12)
2	10-Energy	623.36 (10.72)	1,454.24 (31.80)	906.01 (39.83)	509.80 (25.28)	333.15 (9.51)
3	20- Health	481.38 (29.80)	1,259.58 (59.65)	1,162.53 (64.29)	2,293.17 (72.60)	1,352.08 (35.78)
4	37-Rural Works	7354.68 (71.36)	7,973.69 (80.89)	6,122.07 (64.96)	4,720.09 (55.69)	4,407.05 (41.88)
Total		9,478.06 (44.28)	14,458.63 (66.64)	11,571.39 (64.13)	9,910.10 (51.98)	8,797.20 (4.00)
Grand Total		43,357.27 (28.36)	59,872.46 (36.11)	56,226.35 (32.43)	59,377.26 (30.87)	56,214.41 (21.00)

(Source: Appropriation Accounts for the year 2018-19 to 2022-23)

Appendix- 3.7**(Reference: Paragraph 3.3.4)****Details of surrender of funds in excess of ₹ 100 crore and above in 2022-23***(₹ in crore)*

Sl. No.	Grant No. & Department	Original Provision	Supplementary Provision	Total provision	Actual Expenditure	Savings	Amount Surrendered
1	01-Agriculture	3,584.32	795.30	4,379.62	2,571.44	1,808.18	527.73
2	02-Animal and Fisheries Resource	1,589.69	278.24	1,867.93	825.78	1,042.15	209.59
3	03-Building Construction	4,961.12	1,565.52	6,526.64	3,645.98	2,880.66	232.29
4	09-Co-Operative	1,286.32	66.42	1,352.74	1,015.01	337.73	235.34
5	11-BC and MBC Welfare	1,873.86	130.48	2,004.34	1,634.54	369.80	329.70
6	20-Health	16,134.39	4,422.89	20,557.28	12,013.96	8,543.32	911.40
7	21-Education	39,191.87	16,700.50	55,892.37	42,095.78	13,796.59	6,536.04
8	22-Home	14,372.76	697.25	15,070.01	11,811.93	3,258.08	420.00
9	37-Rural Works	10,611.96	3,330.00	13,941.96	9,478.96	4,463.00	3,464.00
10	42-Rural Development	15,456.47	6,275.09	21,731.56	18,412.91	3,318.65	3,332.66
11	48-Urban Development and Housing	8,175.94	2,764.47	10,940.41	6,546.06	4,394.35	1,451.79
12	51-Social Welfare	8,201.13	5,286.90	13,488.03	11,192.65	2,295.38	2,453.54
	Total	1,25,439.83	42,313.06	1,67,752.89	1,21,245.00	46,507.89	20,104.08

(Source: Appropriation Accounts for the year 2022-23)

Appendix- 3.8**(Reference: Paragraph 3.4.1)****Hundred per cent non-utilisation of grants/ appropriation
(₹ 25 crore and above in each case)***(₹ in crore)*

Sl. No.	Grant No.	Head of accounts and description	Total unutilised provisions
1	2	3	4
1	01	2401-00-119-0225-Prime Minister Micro Food Enterprise Upgradation Scheme (PM FME)	69.72
2	01	2401-00-119-0325-Prime Minister Micro Food Enterprise Upgradation Scheme (PM FME)	27.86
3	02	2403-00-106-0212-National Cattle Management	83.00
4	04	4070-00-051-0119-Bihar Bhavan, Mumbai	175.00
5	15	2071-01-197-0001-Contribution under retired pension benefit scheme of Teacher	37.53
6	15	2071-01-198-0001-Contribution under retired pension benefit scheme of Teacher	37.65
7	18	2408-01-101-0202-Prime Minister's Garib Kalyan Anna Yojana and Self-reliant India Scheme	450.00
8	18	2408-01-101-0301-Prime Minister Garib Kalyan Anna Yojana and Self-reliant India Scheme	252.33
9	20	2210-01-110-0128-Renovation of Health Centres - Saat Nishchay - 2	100.00
10	20	2210-02-200-0302-Medicinal Plant related mission including National AYUSH Mission	30.33
11	20	2210-03-001-0101-Sanjeevani program	25.00
12	20	4210-01-110-0320-Prime Minister Health Protection Scheme (PMSSY)	90.05
13	21	2202-03-102-0323-National Higher Education Expedition	63.20
14	21	2202-03-789-0201-National Higher Education Campaign	36.00
15	21	4202-01-203-0207-National Higher Education Abhiyan.	158.00
16	30	2225-04-277-0101-Post Matric Scholarship	30.00
17	37	4515-00-103-0120-Additional connectivity - Saat Nishchay - 2	150.00
18	37	4515-00-789-0201-Pradhan Mantri Gram Sadak Yojana	922.57
19	39	4250-00-101-0003-District Emergency Response Facility-cum-Training Centre	100.00
20	39	4250-00-800-0101-State Calamity Response Force	25.00
21	44	2225-01-102-0216-Pradhan Mantri Adarsh Gram Yojana (PMAGY)	40.00
22	48	2215-01-191-0101-Grants-in-aid to Local Bodies for supply of drinking water	100.00
23	48	2215-02-105-0101-Solid and Liquid Waste Management-Saat Nishchay-2	248.00

Sl. No.	Grant No.	Head of accounts and description	Total unutilised provisions
1	2	3	4
24	48	2215-02-107-0101-Stram Water Drainage System - Saat Nishchay 2	98.00
25	48	2217-01-051-0102-Construction of Moksha Dham - Saat Nishchay 2	50.00
26	48	2217-03-051-0101-Multi-storey Housing for Urban Poor-Saat Nishchay-2	27.00
27	48	2217-03-051-0102-Construction of Moksha Dham - Saat Nishchay 2	95.00
28	48	2217-03-051-0207-Smart City Mission Yojna (Bihar Sharif)	53.00
29	48	2217-03-051-0302-Urban Recycling Mission-Atal Mission for Rejuvenation and Urban Transformation (AMRUT)	56.00
30	48	2217-80-001-0501-Bihar Urban Development Project (EAP)	350.00
31	48	3475-00-108-0202-National Urban Livelihood Mission	41.25
32	48	3475-00-789-0202-National Urban Livelihood Mission	32.00
		Total	4,053.49

(Source: Detailed Appropriation Accounts, 2022-23)

Appendix-3.9

(Reference: Paragraph 3.4.6)

Rush of expenditure in the month of March 2023

(*₹ in crore*)

Sl. No.	Grant No. and name of the Department	Expenditure incurred in				Total expenditure during 2022-23	Expenditure incurred in March 2023	Percentage of total expenditure w.r.t. expenditure during	
		1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter			January – March 2023	March 2023
		3	4	5	6			7	8
1	03-Building Construction	409.61	524.62	673.70	2,038.06	3,645.98	1,203.38	55.90	33.01
2	11-BC and MBC Welfare	19.48	145.88	218.83	1,250.35	1,634.54	1,237.84	76.50	75.73
3	14-Repayment of Loans	1,472.82	929.52	4,522.68	7,426.06	14,351.07	4,662.63	51.75	32.49
4	18-Food and Consumer Protection	136.28	79.19	50.68	1,118.32	1,384.47	1,081.67	80.78	78.13
5	19-Environment and Forest	44.14	75.54	115.85	363.21	598.74	131.92	60.66	22.03
6	33-General Administration	154.54	164.19	181.00	574.86	1,074.59	468.85	53.50	43.63
7	45-Sugar Industries	4.41	4.07	3.83	19.83	32.13	15.00	61.72	46.70
8	46-Tourism	48.13	62.12	14.80	161.16	286.20	117.40	56.31	41.02
9	48-Urban Development and Housing	62.77	639.37	1,399.42	4,444.51	6,546.06	1,505.40	67.90	23.00
	TOTAL	2,352.17	2,624.49	7,180.78	17,396.36	29,553.80	10,424.10	58.86	35.27

(Source: Monthly Appropriation Accounts 2022-23)

Appendix- 3.10**(Reference: Paragraph 3.4.6)****Hundred per cent expenditure incurred in March 2023
(₹ 10 crore and above in each case)***(₹ in crore)*

Sl. No.	Grant No.	Head of accounts and description	100 per cent Expenditure During March
1	2	3	4
1	01	2401-00-109-0217 - National Agriculture Extension and Technology Mission	31.26
2	01	2415-01-789-0106 - Agriculture University, Kishanganj	15.38
3	03	4202-02-799-0101 - Mobilization Advance	45.00
4	09	2401-00-789-0110 - Grant to State Crops Insurance Fund for compensation of Farmer's Insured Crops under National Agriculture Insurance Scheme	99.00
5	09	2425-00-108-0201 - Computerization of Primary Agricultural Credit Societies	10.31
6	13	2049-01-200-0013 - Bihar Special Bond under UDAY	175.17
7	13	2049-03-104-0001 - Interest on General Provident Funds	718.34
8	13	2049-03-104-0002 - Interest on All India Administrative Service Provident Funds	18.23
9	13	2049-03-108-0001 - Interest on Insurance and Pension Fund	430.00
10	14	6003-00-101-M0074- 8.62per cent Bihar Government Stock 2023	200.00
11	14	6003-00-101-M0075- 8.64per cent Bihar Government Stock 2023	1,100.00
12	14	6003-00-101-M0139- 6.35per cent Bihar State Development Loan, 2023	2,000.00
13	16	2515-00-198-0215 - National Rural Swaraj Campaign (RGSA)	31.30
14	16	2515-00-198-0315 - National Rural Swaraj Campaign (RGSA)	20.87
15	18	2408-01-101-0201 - Inter-State Handling of Food and Fair Price Shop Dealers Margins under NFSA	434.14
16	20	2210-03-110-0305 - fulfilment by state resource of less amount received in central part head of NHM	31.44
17	21	2202-02-004-0102 - Skil	10.00
18	21	2202-02-052-0103 - Upgradation of High School	20.00
19	21	2202-02-103-0101 - Bihar Open School/Education and Examination Board	18.57
20	21	2202-02-109-0207 - Rastriya Madhyamik Shiksha Abhiyan (RMSA)	159.21
21	21	2202-02-109-0307 - Rastriya Madhyamik Shiksha Abhiyan (RMSA)	106.14
22	21	2202-02-109-0312 - Fulfilment of the lesser amount received in the central share from state resources for Rastriya Madhyamik Shiksha Abhiyan (RMSA)	81.05
23	21	2202-02-789-0207 - Comprehensive Education - Secondary Education (Surva shiksha abhiyan)	39.80

Sl. No.	Grant No.	Head of accounts and description	100 per cent Expenditure During March
1	2	3	4
24	21	2202-02-789-0307 - Comprehensive Education - Secondary Education (Surva Shiksha Abhiyan)	26.53
25	21	2202-03-107-0108 - Chief Minister Girls Intermediate Scholarship	21.30
26	21	2202-03-107-0109 - Chief Minister Girls Graduation Scholarship	41.85
27	21	4202-01-201-0105 - Primary School Building	97.08
28	22	2055-00-109-0201 - National Scheme for Modernization of Police and other Forces (Security Related Expenses) (SRI)	14.16
29	22	2070-00-108-0102 - Purchase of Fire Extinguisher Equipments	116.87
30	22	4055-00-051-0205 - National Scheme for Modernization of Police and other Forces (Special Infrastructure - SRI)	14.11
31	22	4070-00-050-0102 - Kendriya/Mandal/Upkaraon Ewam Anya Bhawano Ke Nirmam Hetu Bhumi- (Grih Kara Vibhag)	25.00
32	23	2852-80-102-0159 - Incentive for Food Processing Industry	26.00
33	26	4202-02-104-0110 - Modernization of machines Saat Nishchay -2	58.36
34	36	4215-01-102-0229 - Nirmal Bharat Abhiyan	139.26
35	36	4215-01-102-0230 - National Rural Drinking Water Programme	94.45
36	41	3054-80-797-0101 - Transfer to Central Road Fund	226.47
37	42	2216-03-789-0105 - Chief Minister Rural Housing Scheme	26.00
38	44	2225-01-789-0201 - Versatile Development of Scheduled Caste (Prime Minister's Scheduled Caste Abhyudaya Yojana)	56.54
39	44	2225-02-796-0125 - Development of Tharuhat Area	29.28
40	48	2217-01-051-0201 - Smart City Mission Yojna (Patna)	49.00
41	48	2217-01-051-0301 - Smart City Mission Yojna (Patna)	57.00
42	48	2217-03-051-0206 - Smart City Mission Yojna (Bhagalpur)	49.00
43	48	2217-03-051-0306 - Smart City Mission Yojna (Bhagalpur)	49.00
44	48	2217-80-191-0003 - Grants-in-aid to Municipal Corporations for payment of arrear Electricity bills	573.19
45	48	2217-80-193-0008 - Grants in the light of Professional Tax	13.90
46	49	2700-04-101-0002 - Bihar State's share in the Maintenance Expenditure of Ban Sagar Reservoir	12.50
47	51	2235-03-102-0202 - National Social Assistance Programme (NSAP)	12.00
48	51	2235-03-789-0205 - National Social Assistance Programme (NSAP)	71.38
		Total	7695.44

(Source: Appropriation Accounts 2022-23)

Appendix- 3.11**(Reference: Paragraph 3.4.7)****Withdrawals from Contingency Fund for non-contingent expenditure***(₹ in crore)*

Sl. No.	Accounting Head	Grant No. - Department Name	Purpose	Amount
1	2	3	4	5
1	4059800510117	3 - Building Construction	Government of India for the Construction of buildings of State Engineering/ Technical colleges and Institutions under the Scheme for Special Assistance to States for Capital Investment for 2022-2023.	234.77
2	4801051900105	10 - Energy	Scheme for Special Assistance to States For Capital Investment For 2022-23, For Various Schemes of the Energy Sector of the state.	484.00
3	6202011900101	12 - Finance	Education Loan is to given through Bihar state Education Finance Corporation in the financial year 2022-23	200.00
4	4210011100111	20 - Health	Under the Expansion and Redevelopment plan (phase-I) of Darbhanga Medical College and Hospital, Laheriasarai, for the Payment of pending expenditure in the plan related to Construction of Surgical blocks.	10.60
5	4210011100117		Payment of pending expenditure related to the plan for the Construction of the building of the 272 Bed Mental Sanatorium, Koilwar, Bhojpur, Pre-Approved by the State Government	63.48
6	4210031050111		Payment of Pending EXPND.in the plan related to the Construction of Dental college and 100 Bedded Hospital for 100 students in Govt Dental College and Hospital, Paithna, Rahui, Nalanda, under the State plan	155.00
7	4210037890101		For the most Important Projects Approved by the State Govt, such as Reconstruction Scheme of Patna Medical college and Hospital and other construction Work	477.41
8	2202031020127		21 -Education	Amount Granted by State Govt for salary and other items to be employed/ hired on academic/ non-academic posts for the Nalanda Open University by the hon'ble Chief Minster.

Sl. No.	Accounting Head	Grant No. - Department Name	Purpose	Amount
1	2	3	4	5
9	4859020510101	25 – Information and Technology	The Amount Transferred to P.L. a/ c of Bihar State Electronics Development Ltd.	13.74
10	4859020040101		The Amount Transferred to P.L. a/ c of Bihar State Electronics Development Ltd.	30.00
11	4515007890104	37 – Rural Works	The First Instalment of the Sanctioned amount for the Dept. of Rural Affairs and Planning and Development Dept., under the scheme for special Assistance to state for capital Investment for 2022-23.	389.29
12	5054031010101	41 – Road Construction	Government of India Schemes for Special Assistance to the state for Capital Investment for 2022-2023.	150.00
13	5054033370102		Government of India Scheme for Special Assistance to the State for Capital Investment for 2022-2023	774.13
14	2216037960302	42 – Rural Development	Under the demand of the Rural Development Department for the Implementation of Pradhan Mantri Awas Yojna (Rural) in the state, the approval of the cabinet is received in proposal of advance from BCF	55.00
15	2216037890302		Under the demand of the Rural Development Department for the Implementation of Pradhan Mantri Awas Yojna (Rural) in the state, the approval of the cabinet is received in proposal of advance from BCF	285.00
Total				3,327.42

(Source: Records of the Finance Department, Government of Bihar)

Appendix- 4.1

(Reference: Paragraph 4.14)

Budgetary support to SPSEs whose accounts were in arrears, as on March 2023

(₹ in crore)

Sl. No.	Name of SPSE	Equity Loan and Guarantee by the State Government up to March 2023 whose accounts were in arrears						Total	Years from which accounts are in arrears	No of accounts in arrear	Whether Loss making (as per latest accounts)
		Equity	Loans	Guarantee	Capital Grant	Others					
A. WORKING GOVERNMENT COMPANIES											
1	Biharsharif Smart City Limited	0.00	0.00	0.00	148.50	0.00	148.50	2020-21	2	No	
2	Muzaffarpur Smart City Limited	0.00	0.00	0.00	195.00	0.00	195.00	2021-22	1	No	
3	Patna Smart City Limited	0.00	0.00	0.00	145.50	0.00	145.50	2019-20	3	No	
4	Bhagalpur Smart City Limited	0.00	0.00	0.00	108.00	0.00	108.00	2021-22	1	No	
5	Bihar State Film Development and Finance Corporation Limited	0.00	0.00	0.00	2.61	0.00	2.61	2020-21	2	Yes	
6	Bihar State Tourism Development Corporation Limited	0.00	0.00	0.00	7.13	0.00	7.13	2016-17	6	No	
7	Bihar State Minorities Finance Corporation Limited	40.11	0.00	30.00	95.00	0.00	165.11	2016-17	6	Yes	
8	Bihar Rajya Beej Nigam Limited	0.00	0.00	0.00	67.63	27.95	95.58	2013-14	9	No	
9	Bihar State Food and Civil Supplies Corporation Limited	0.00	1,000.48	19,000.00	0.00	5,562.58	25,563.06	2014-15	8	Yes	
10	Bihar State Backward Classes Finance and Development Corporation	11.00	0.00	0.00	0.00	0.00	11.00	2003-04	19	Yes	
11	Bihar State Hydroelectric Power Corporation Limited	0.00	53.36	0.00	0.00	0.00	53.36	2016-17	6	Yes	
12	Bihar State Electronics Development Corporation Limited	19.34	0.00	0.00	0.00	0.00	19.34	2019-20	3	No	
13	Bihar State Road Development Corporation Ltd	0.00	0.00	2,000.00	0.00	0.00	2,000.00	2021-22	1	No	
14	Bihar State Power (Holding) Company Limited	7,168.04	0.00	0.00	1,515.26	0.00	8,683.30	2021-22*	1	No	
15	North Bihar Power Distribution Company Limited	0.00	35.04	0.00	2.49	3,623.04	3,660.57	2022-23	0	Yes	
16	South Bihar Power Distribution Company Limited	0.00	30.59	0.00	0.00	4,177.92	4,208.51	2022-23	0	Yes	
17	Bihar State Power Transmission Company Limited	0	0	5,368.72	0	0	5,368.72	2022-23	0	No	
TOTAL A		7,238.49	1,119.47	26,398.72	2,287.12	13,391.49	50,435.29				

Sl. No.	Name of SPSE	Equity Loan and Guarantee by the State Government up to March 2023 whose accounts were in arrears										Whether Loss making (as per latest accounts)
		Equity	Loans	Guarantee	Capital Grant	Others	Total	Years from which accounts are in arrears	No of accounts in arrear			
B. WORKING STATUTORY CORPORATION												
1	Bihar State Road Transport Corporation	0	0	0	44.88	45.55	90.43	2019-20	3	Yes		
	Total B	0	0	0	44.88	45.55	90.43					
C. NON-FUNCTIONAL GOVERNMENT COMPANIES												
1	Bihar State Fruits and Vegetables Development Corporation Limited	0	1.00	0	0	0	1.00	2015-16	7			
2	Bihar State Industrial Development Corporation Limited	0	20.00	0	0	0	20.00	2011-12	11			
3	Bihar State Construction Corporation Limited	0	2.28	0	0	0	2.28	2003-04	19			
4	Bihar state Forest Development Corporation Limited	0	3.12	0	0	0	3.12	2003-04	19			
5	Bihar Rajya Matasya Vikas Nigam Limited	1.25	6.52	0	0.26	0	8.03	1993-94	29			
6	Bihar State Export Corporation Limited	0	2.21	0	0	0.08	2.29	1992-93	30			
7	Bihar State Small Industries Corporation Limited	0	1.66	0	0	2.47	4.13	1991-92	31			
8	Bihar State Textile Corporation Limited	5.79	6.99	0	0	0	12.78	1988-89	34			
9	Bihar State Pharmaceuticals and Chemical Development Corporation Limited.	12.92	52.95	0	0	0	65.87	1986-87	36			
10	Bihar State Sugar Corporation Limited	11.21	365.32	0	2.44	197.93	576.90	1985-86	37			
11	Bihar State Handloom and Handicrafts Corporation Limited.	3.72	56.26	0	0	0.48	60.46	1984-85	38			
12	Bihar Hill Area Lift Irrigation Corporation Limited	5.22	18.78	0	0	55.41	79.41	1983-84	39			
13	Bihar State Leather Industries Development Corporation Limited	12.26	43.18	0	0	0	55.44	1983-84	39			
14	Bihar State Water Development Corporation Limited	5.00	154.33	0	0	0	159.33	1979-80	43			
15	Bihar Scooter Limited	0	6.09	0	0	0	6.09	1977-78	45			
	TOTAL C	57.37	740.69	0	2.70	256.37	1,057.13					
	TOTAL (A+B+C)	7,295.86	1,860.16	26,398.72	2,334.70	13,693.41	51,582.85					

* Bihar State Power (Holding) Company Limited has prepared standalone Financial Statement up to 2020-21.

Appendix- 4.2**(Reference: Paragraph 4.15)****Bodies/Authorities, who had not entrusted audit of accounts to CAG**

Sl. No.	Name of the Department	Name of the office	District
1	Education	Simultalla Education Society (Simultalla Awasiya Vidyalaya) (Oct-19)	Jamui
2		Bihar Education Project Council	Patna
3		LN Mishra Institute of Economic Development and Social Change	Patna
4		A.N. Sinha Institute of Social Studies	Patna
5		Bihar School Examination Board (SS)	Patna
6		Bihar School Examination Board	Patna
7		T.M. University	Bhagalpur
8		Vir Kunwar Singh Vishwavidyalay	Bhojpur
9		L.N. Mithila University	Darbhanga
10		Kameshwar Singh Darbhanga Sanskrit University	Darbhanga
11		Magadh University, Bodh Gaya	Gaya
12		Bhupendra Narayan Mandal University	Madhepura
13		Bihar University, Muzaffarpur	Muzaffarpur
14		Patna University	Patna
15		Aryabhatta Knowledge University	Patna
16		Jai Prakash University	Saran
17		Bihar Rajya Madarsa Siksha Board	Patna
18		Bihar Rajya Sanskrit Shiksha Board	Patna
19		Bihar Mukht Vidhyalayi Shikshan and Parikshan Board	Patna
20		Bihar Council on Science and Technology	Patna
21		Patliputra University	Patna
22		Munger University	Munger
23		Maulana Majrul Haq Arabic and Persian University	Patna
24		Purnia University	Purnia
25		Nalanda Mukht Vishwavidhyalaya	Patna
26		Water and Land Management Institute (WALMI), Patna	Patna
27		Bihar Engineering University	Patna
28	Health	IGIMS	Patna
29		Bihar State Aids Control Society	Patna
30		Bihar State Ayurvedic and Unani Medical Board	Patna
31		Bihar Nurses Ragistration Council, Patna	Patna
32		Bihar State Homeopathic Medical Board	Patna
33	Labour Resources	Bihar Building and other Construction Workers' Welfare Board	Patna

Sl. No.	Name of the Department	Name of the office	District
34	Minority Welfare	Bihar State Sunni Wakf Board	Patna
35		Syed Shaheed Shafedar Peer	Patna
36		Bihar State Shia Wakf Board	Patna
37	BC and EBC Welfare	Bihar State BC Commission	Patna
38	SC and ST Welfare	Bihar Mahadalit Development Mission	Patna
39		State Mahadalit Commission	Patna
40		State SC Commission	Patna
41		State ST Commission	Patna
42	Social Welfare	Women Development Corporation	Patna
43		Bihar State Women Commission	Patna
44		Bihar State Social Welfare Board	Patna
45		Bihar Child Right Protection Commission	Patna
46	Disaster Management	Bihar State Disaster Management Authority (BSDMA)	Patna
47	Energy	Bihar Renewable Energy Development Authority (BREDA)	Patna
48	Industries	Bihar Industrial Area Development Authority (BIADA)	Patna
49		Infrastructure Development Authority (IDA)	Patna

(Source: Data compiled by Audit Office)

Appendix-5.1**(Reference: Paragraph 5.3)****List of State Public Sector Enterprises**

Sl. No.	State Public Sector Enterprises	Remarks
Power Sector SPSEs		
1	Bihar State Hydroelectric Power Corporation Limited	Working
2	Bihar State Power (Holding) Company Limited	Working
3	Bihar State Power Generation Company Limited	Working
4	Bihar State Power Transmission Company Limited	Working
5	North Bihar Power Distribution Company Limited	Working
6	South Bihar Power Distribution Company Limited	Working
7	Pirpainti Bijlee Company Private Limited	Working
8	Lakhisarai Bijlee Company Private Limited	Working
9	Bihar Grid Company Limited	Working
Agriculture and Allied SPSEs		
10	Bihar State Warehousing Corporation	Working
11	Bihar State Food and Civil Supplies Corporation Limited	Working
12	Bihar Rajya Beej Nigam Limited	Working
13	Bihar Forestry Development Corporation Limited	Working
14	Bihar State Agro Industries Development Corporation Limited	Inactive
15	Bihar Rajya Matasya Vikas Nigam Limited	Inactive
16	SCADA Agro Business Company Limited	Inactive
17	Bihar State Dairy Corporation Limited	Inactive
18	Bihar Hill Area Lift Irrigation Corporation Limited	Inactive
19	Bihar State Fruit and Vegetables Development Corporation Limited	Inactive
20	Bihar Insecticide Limited (Subsidiary of Sl. No.63)	Inactive
21	SCADA Agro Business Limited, Dehri (Subsidiary of Sl. No. 16)	Inactive
22	SCADA Agro Business Limited, Aurangabad (Subsidiary of Sl. No.16)	Inactive
23	SCADA Agro Business Limited, Mohania (Subsidiary of Sl. No.16)	Inactive
24	Bihar Solvent and Chemicals Limited (Subsidiary of Sl. No. 26)	Inactive
25	Bihar State Sugar Corporation Limited	Inactive
26	Bihar State Forest Development Corporation Limited	Inactive
27	Bihar State Tannin Extract Limited (Subsidiary of Sl. No. 26)	Inactive
28	Synthetic Resins (Eastern) Limited (Subsidiary of Sl. No. 63)	Inactive
Other SPSEs		
29	Bihar State Credit and Investment Corporation Limited	Working
30	Bihar State Backward Classes Finance and Development Corporation	Working
31	Bihar State Minorities Finance Corporation Limited	Working
32	Bihar State Film Development and Finance Corporation Limited	Working
33	Bihar State Education Finance Corporation Limited	Working
34	Bihar State Financial Corporation	Working
35	Bihar Police Building Construction Corporation Limited	Working
36	Bihar Rajya Pul Nirman Nigam Limited	Working
37	Bihar State Building Construction Corporation Limited	Working

Sl. No.	State Public Sector Enterprises	Remarks
38	Bihar State Road Development Corporation Limited	Working
39	Bihar State Urban Infrastructure Development Corporation Limited	Working
40	Bihar State Educational Infrastructure Corporation Limited	Working
41	Bihar State Electronics Development Corporation Limited	Working
42	Bihar State Beverages Corporation Limited	Working
43	Bihar State Mining Corporation Limited	Working
44	Bihar State Tourism Development Corporation Limited	Working
45	Bihar Medical Services and Infrastructure Corporation Limited	Working
46	Patna Metro Rail Corporation	Working
47	Bihar State Text Book Publishing Corporation Limited	Working
48	Bhagalpur Smart City Limited	Working
49	Muzaffarpur Smart City Limited	Working
50	Biharshariff Smart City Limited	Working
51	Patna Smart City Limited	Working
52	Bihar State Road Transport Corporation	Working
53	Bihar State Water Development Corporation Limited	Inactive
54	Bihar Panchayati Raj Finance Corporation Limited	Inactive
55	Bihar State Handloom and Handicrafts Corporation Limited	Inactive
56	Bihar State Industrial Development Corporation Limited	Inactive
57	Bihar State Construction Corporation Limited	Inactive
58	Bihar State Mineral Development Corporation Limited	Inactive
59	Magadh Mineral Limited (Subsidiary of Sl. No. 63)	Inactive
60	Beltron Video System Limited (Subsidiary of Sl. No. 41)	Inactive
61	Beltron Mining System Limited (Subsidiary of Sl. No. 41)	Inactive
62	Beltron Informatics Limited* (Subsidiary of Sl. No. 41)	Inactive
63	Bihar State Pharmaceuticals and Chemicals Development Corporation Limited	Inactive
64	Bihar Maize Product Limited (Subsidiary of Sl. No. 63)	Inactive
65	Bihar Drugs and Chemicals Limited (Subsidiary of Sl. No. 63)	Inactive
66	Bihar State Textiles Corporation Limited	Inactive
67	Bihar Paper Mills Limited (Subsidiary of Sl. No. 56)	Inactive
68	Bihar State Glazed Tiles and Ceramics Limited (Subsidiary of Sl. No. 63)	Inactive
69	Vishwamitra Paper Industries Limited (Subsidiary of Sl. No. 63)	Inactive
70	Jhanjharpur Paper Industries Limited (Subsidiary of Sl. No. 63)	Inactive
71	Bihar Scooters Limited (Subsidiary of Sl. No. 56)	Inactive
72	Kumardhubi Metal Casting and Engineering Limited (Subsidiary of Sl. No. 58)	Inactive- under liquidation
73	Bihar State Finished Leathers Corporation Limited (Subsidiary of Sl. No. 74)	Inactive- under liquidation
74	Bihar State Leather Industries Development Corporation Limited	Inactive- under liquidation
75	Bihar State Export Corporation Limited	Inactive- under liquidation
76	Bihar State Small Industries Corporation Limited	Inactive- under liquidation

(Source: Information provided by SPSEs)

Appendix-5.2

(Reference: Paragraph 5.3)

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised accounts, as on 31 July 2023

Sl. No.	Name of SPSEs	Period of accounts	Paid-up capital	Long term Loans	Net profit/ loss before interest and tax	Net profit/ loss after interest and tax	Turnover	Net Worth ¹	Capital employed	Accumulated Profit (+) / Loss (-)
1	2	3	4	5	6	7	8	9	10	11
A	Power Sector SPSEs									
1	Bihar State Hydroelectric Power Corporation Limited	2015-16	99.04	1,014.10	-25.35	-25.35	8.26	-129.27	884.83	-228.31
2	Bihar State Power (Holding) Company Limited ²	2020-21	1,244.22	603.56	0.00	0.00	0.00	1,561.34	2,164.90	317.12
3	Bihar State Power Generation Company Limited	2020-21	4,812.96	0.00	-2.79	-2.79	0.00	577.04	577.04	-4,235.92
4	Bihar State Power Transmission Company Limited	2021-22	8,295.66	3,014.13	314.35	89.53	1,158.31	9,366.36	12,380.49	1,070.70
5	North Bihar Power Distribution Company Limited	2021-22	12,806.00	3,275.89	-929.57	-929.57	9,497.17	6,133.39	9,409.28	-6,672.61
6	South Bihar Power Distribution Company Limited	2021-22	13,305.02	3,965.10	-1,287.60	-1,287.60	11,110.11	702.86	4,667.96	-12,602.16
7	Pirpanti Bijlee Company Private Limited	2019-20	0.01	0.00	0.00	0.00	0.00	-0.03	-0.03	-0.04
8	Lakhisarai Bijlee Company Private Limited	2019-20	0.01	0.00	0.00	0.00	0.00	-0.03	-0.03	-0.04
9	Bihar Grid Company Limited	2022-23	668.26	1,962.28	-89.93	-88.18	174.62	959.19	2,921.47	290.93
	Total (A)		41,231.18	13,835.06	-2,020.89	-2,243.96	21,948.47	19,170.85	33,005.91	-22,060.33

¹ Net worth means the sum total of the paid-up share capital and free reserves and surplus less accumulated loss and deferred revenue expenditure. Free reserves mean all reserves created out of profits but do not include reserves created out of revaluation of assets and write back of depreciation provision.

² SPSEs, which had nil profit / loss.

Sl. No.	Name of SPSEs	Period of accounts	Paid-up capital	Long term Loans	Net profit/ loss before interest and tax	Net profit/ loss after interest and tax	Turnover	Net Worth ¹	Capital employed	Accumulated Profit (+) / Loss (-)
1	2	3	4	5	6	7	8	9	10	11
B	Agriculture and Allied SPSEs									
10	Bihar State Warehousing Corporation	2018-19	6.42	164.02	22.45	11.54	283.59	53.46	217.48	47.04
11	Bihar State Food and Civil Supplies Corporation Limited	2013-14	5.39	2320.41	-348.83	-348.83	0.00	-456.48	1863.93	-461.87
12	Bihar Rajya Beej Nigam Limited	2012-13	3.71	72.65	7.74	7.74	57.31	-41.59	31.06	-45.30
13	Bihar Forestry Development Corporation Limited ³	2020-21	0.34	0.00	0.00	0.00	0.51	1.26	1.26	0.92
	Total (B)		15.86	2557.08	-318.64	-329.55	341.41	-443.35	2113.73	-459.21
C	Other SPSEs									
14	Bihar State Credit and Investment Corporation Limited	2017-18	15.12	0.00	-0.13	-0.13	0.00	-80.10	-80.10	-95.22
15	Bihar State Backward Classes Finance and Development Corporation	2002-03	13.36	26.30	-0.12	-0.12	1.88	19.61	45.91	6.25
16	Bihar State Minorities Finance Corporation Limited	2015-16	39.89	28.88	-3.04	-3.04	3.24	27.12	56.00	-12.77
17	Bihar State Film Development and Finance Corporation Limited	2019-20	1.00	0.50	-0.26	-0.26	0.00	-1.32	-0.82	-2.32
18	Bihar State Education Finance Corporation Limited	2021-22	9.50	0.00	0.37	0.25	0.00	10.50	10.50	1.00
19	Bihar State Financial Corporation	2020-21	77.84	228.47	-13.00	-13.00	1.95	-428.44	-199.97	-506.28
20	Bihar Police Building Construction Corporation Limited	2018-19	10.00	0.00	15.56	11.20	28.40	66.39	66.39	56.39
21	Bihar Rajya Pul Nirman Nigam Limited	2021-22	3.50	0.00	24.23	16.01	76.08	295.28	295.28	291.78
22	Bihar State Building Construction Corporation Limited	2021-22	5.00	0.00	31.79	22.29	47.21	97.89	97.89	92.89

³ Losses/net expenses were allocated to its subsidiaries and profit were distributed among beneficiaries.

Sl. No.	Name of SPSEs	Period of accounts	Paid-up capital	Long term Loans	Net profit/ loss before interest and tax	Net profit/ loss after interest and tax	Turnover	Net Worth ¹	Capital employed	Accumulated Profit (+) / Loss (-)
1	2	3	4	5	6	7	8	9	10	11
23	Bihar State Road Development Corporation Limited	2020-21	20.00	0.00	38.21	31.53	64.09	358.08	358.08	338.08
24	Bihar State Urban Infrastructure Development Corporation Limited	2018-19	69.84	0.00	18.37	15.19	771.18	74.48	74.48	4.64
25	Bihar State Educational Infrastructure Corporation Limited	2020-21	20.00	0.00	17.85	17.85	22.29	236.20	236.20	216.20
26	Bihar State Electronic Development Corporation Limited	2018-19	25.00	0.00	33.46	23.57	424.73	129.88	129.88	104.88
27	Bihar State Beverages Corporation Limited	2019-20	5.00	0.00	-1.48	-1.48	0.00	89.24	89.24	84.24
28	Bihar State Mining Corporation Limited	2018-19	20.00	0.00	-1.93	-1.93	6.14	20.72	20.72	0.72
29	Bihar State Tourism Development Corporation Limited	2015-16	5.00	0.00	7.03	5.93	10.90	29.35	29.35	24.35
30	Bihar Medical Services and Infrastructure Corporation Limited	2017-18	6.67	0.00	3.18	2.30	29.01	19.03	19.03	12.36
31	Patna Metro Rail Corporation	2021-22	725.00	808.08	-0.70	-1.36	0.00	726.60	1534.68	1.60
32	Bihar State Textbook Publishing Corporation Limited	2013-14	0.48	0.00	62.68	62.68	272.40	333.64	333.64	333.16
33	Bhagalpur Smart City Limited	2020-21	0.10	0.00	0.00	0.00	0.00	0.10	0.10	0.00
34	Muzaffarpur Smart City Limited	2020-21	0.10	0.00	0.00	0.00	2.72	0.10	0.10	0.00
35	Biharsharif Smart City Limited	2019-20	0.10	0.00	0.04	0.03	0.00	0.13	0.13	0.03
36	Patna Smart City Limited	2018-19	0.10	0.00	0.01	0.01	0.00	-0.06	-0.06	-0.16
37	Bihar State Road Transport Corporation	2018-19	101.28	0.00	-144.10	-144.10	64.47	-2,073.16	-2,073.16	-2,174.44
	Total (C)		1,173.88	1,092.23	88.02	43.42	1,826.69	-48.74	1,043.49	-1,222.62
	Grand Total (A + B + C)		42,420.92	17,484.37	-2,251.51	-2,530.09	24,116.57	18,678.76	36,163.13	-23,742.16

Appendix-5.3

(Reference: Paragraph 5.7.3)

State Government funds infused in SPSEs, during the period from 2011-12 to 2022-23

	Financial year	Up to 2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Grand Total
1	Bihar State Hydroelectric Power Corporation Limited	68.34	-	-	-	-	-	-	-	-	-	-	-	68.34
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Bihar State Power (Holding) Company Limited ⁴	-	8,923.96	-	1,475.00	5,456.92	5,272.04	8,970.62	5,035.36	3,079.20	1,125.96	1,447.33	11.60	40,797.99
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Bihar State Warehousing Corporation	3.21	-	-	-	-	-	-	-	-	-	-	-	3.21
	Interest Free Loan	-	-	-	77.00	-	87.04	-	13.96	-	-	-	-	178.00
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Bihar State Food and Civil Supplies Corporation Limited	5.39	-	-	-	-	-	-	-	-	-	-	-	5.39
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Bihar Rajya Beej Nigam Limited	2.27	-	-	-	-	-	-	-	-	-	-	-	2.27
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Bihar Forestry Development Corporation Limited	-	-	-	-	0.05	0.29	-	-	-	-	-	-	0.34
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Bihar State Credit and Investment Corporation Limited	15.12	-	-	-	-	-	-	-	-	-	-	-	15.12
	Interest Free Loan	21.25	-	-	-	-	-	-	-	-	-	-	-	21.25
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-

⁴ The figures as shown in Bihar State Power (Holding) Company Limited includes investment in the form of equity, IFL, grant/ subsidy of its four subsidiary SPSEs viz., Bihar State Power Transmission Company Limited, Bihar State Power Generation Company Limited, South Bihar Power Distribution Company Limited, North Bihar Power Distribution Company Limited and one joint venture SPSE viz., Bihar Grid Company Limited of Bihar State Power Holding Company Limited which receives equity from GoB, through its holding Company.

	Financial year	Up to 2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Grand Total
8	Equity	13.36	-	-	-	-	-	-	-	-	-	-	-	13.36
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Equity	32.79	1.00	0.10	-	6.00	-	-	-	-	-	-	-	39.89
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Equity	1.00	-	-	-	-	-	-	-	-	-	-	-	1.00
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Equity	-	-	-	-	-	-	-	9.50	-	-	-	-	9.50
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	5.00	7.65	8.33	7.00	-	27.98
12	Equity	39.95	-	-	-	-	-	-	-	-	-	-	-	39.95
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Equity	0.10	-	-	-	-	-	-	9.90	-	-	-	-	10.00
	Interest Free Loan	0.43	-	-	-	-	-	-	-	-	-	-	-	0.43
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Equity	3.50	-	-	-	-	-	-	-	-	-	-	-	3.50
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Equity	0.06	4.94	-	-	-	-	-	-	-	-	-	-	5.00
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Equity	20.00	-	-	-	-	-	-	-	-	-	-	-	20.00
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-

	Financial year	Up to 2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Grand Total
17	Equity	5.00	-	-	-	-	-	-	64.84	-	-	-	-	69.84
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Equity	20.00	-	-	-	-	-	-	-	-	-	-	-	20.00
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Equity	0.15	-	-	-	-	-	24.85	-	-	-	-	-	25.00
	Interest Free Loan	6.00	-	-	-	-	-	-	-	-	-	-	-	6.00
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Equity	5.00	-	-	-	-	-	-	-	-	-	-	-	5.00
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Equity	-	-	-	-	-	-	20.00	-	-	-	-	-	20.00
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Equity	5.00	-	-	-	-	-	-	-	-	-	-	-	5.00
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Equity	0.05	-	-	-	6.62	-	-	-	-	-	-	-	6.67
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Equity	-	-	-	-	-	-	-	-	60.05	152.95	249.50	-	462.50
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	808.08	-	808.08
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Equity	0.36	-	-	-	-	-	-	-	-	-	-	-	0.36
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-

	Financial year	Up to 2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Grand Total
26	Bhagalpur Smart City Limited	-	-	-	-	-	0.05	-	-	-	-	-	-	0.05
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Muzaffarpur Smart City Ltd	-	-	-	-	-	-	0.05	-	-	-	-	-	0.05
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	2.50	-	-	-	-	-	2.50
28	Biharsharif Smart City Ltd	-	-	-	-	-	-	-	0.05	-	-	-	-	0.05
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Patna Smart City Ltd	-	-	-	-	-	-	0.05	-	-	-	-	-	0.05
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Bihar State Road Transport Corporation	74.76	-	-	-	-	-	-	-	-	-	-	-	74.76
	Interest Free Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grant / Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	Equity	315.41	8,929.90	0.10	1,475.00	5,469.59	5,272.38	9,015.57	5,119.65	3,139.25	1,278.91	1,696.83	11.60	41,724.19
	Interest Free Loan	-	-	-	-	87.04	-	13.96	-	-	808.08	-	1,013.76	-
	Grant / Subsidy	-	-	77.00	-	-	2.50	5.00	7.65	8.33	7.00	-	30.48	-
Grand Total		343.09	8,929.90	0.10	1,552.00	5,469.59	5,359.42	9,018.07	5,138.61	3,146.90	1,287.24	2,511.91	11.60	42,768.43

(Source: Latest Financial Statements of SPSEs)

Appendix-5.4

(Reference: Paragraph 5.8.2)

Summarised financial position and working results of SPSEs which had accumulated losses, as per their latest finalised accounts, as on 31 July 2023

Sl. No.	Name of SPSEs	Period of accounts	Year in which finalised	Net profit/loss after interest and tax	Paid up capital	Long term Loans	Accumulated losses	Capital employed	Net Worth
1	2	3	4	5	6	7	8	9	10
Government Companies									
A Power Sector SPSEs									
1	Bihar State Hydroelectric Power Corporation Limited	2015-16	2022-23	-25.35	99.04	1,014.10	228.31	884.83	-129.27
2	Bihar State Power Generation Company Limited	2020-21	2022-23	-2.79	4,812.96	0.00	4,235.92	577.04	577.04
3	North Bihar Power Distribution Company Limited	2021-22	2022-23	-929.57	12,806.00	3,275.89	6,672.61	9,409.28	6,133.39
4	South Bihar Power Distribution Company Limited	2021-22	2022-23	-1,287.60	13,305.02	3,965.10	12,602.16	4,667.96	702.86
5	Pirpainti Bijlee Company Private Limited	2019-20	2021-22	0.00	0.01	0.00	0.04	-0.03	-0.03
6	Lakhisarai Bijlee Company Private Limited	2019-20	2021-22	0.00	0.01	0.00	0.04	-0.03	-0.03
	Total (A)			-2,245.31	31,023.04	8,255.09	23,739.08	15,539.05	7,283.96
B Agriculture and Allied SPSEs									
7	Bihar State Food and Civil Supplies Corporation Limited	2013-14	2022-23	-348.83	5.39	2,320.41	461.87	1,863.93	-456.48
8	Bihar Rajya Beej Nigam Limited	2012-13	2022-23	7.74	3.71	72.65	45.30	31.06	-41.59
	Total (B)			-341.09	9.1	2393.06	507.17	1,894.99	-498.07
C Other SPSEs									
9	Bihar State Credit and Investment Corporation Limited	2017-18	2023-24	-0.13	15.12	0.00	95.22	-80.10	-80.10
10	Bihar State Minorities Finance Corporation Limited	2015-16	2022-23	-3.04	39.89	28.88	12.77	56.00	27.12
11	Bihar State Film Development and Finance Corporation Limited	2019-20	2022-23	-0.26	1.00	0.50	2.32	-0.82	-1.32
12	Patna Smart City Limited	2018-19	2022-23	0.01	0.10	0.00	0.16	-0.06	-0.06
	Total (C)			-3.42	56.11	29.38	110.47	-24.98	-54.36

Sl. No.	Name of SPSEs	Period of accounts	Year in which finalised	Net profit/loss after interest and tax	Paid up capital	Long term Loans	Accumulated losses	Capital employed	Net Worth
1	2	3	4	5	6	7	8	9	10
	Total (Government Companies)			-2,589.82	31,088.25	10,677.53	24,356.72	17,409.06	6,731.53
Statutory Corporations									
D	Other SPSEs								
13	Bihar State Financial Corporation	2020-21	2022-23	-13.00	77.84	228.47	506.28	-199.97	-428.44
14	Bihar State Road Transport Corporation	2018-19	2022-23	-144.10	101.28	0.00	2,174.44	-2,073.16	-2,073.16
	Total (Statutory Corporations)			-157.1	179.12	228.47	2,680.72	-2,273.13	-2,501.60
	Grand Total (A + B + C + D)			-2,746.92	31,267.37	10,906.00	27,037.44	15,135.93	4,229.93

*None of the SPSEs with accumulated losses had Free Reserves.

Appendix-5.5

(Reference: Paragraph 5.11.2)

Information regarding accounts in arrear of State Public Sector Undertakings, as per their latest finalised accounts, as on 31 July 2023

Sl. No.	SPSE	Year for which Accounts are in arrear	No. of accounts in Arrear
A	Working Government Companies		
1	Bihar Forestry Development Corporation Limited	2021-22	1
2	Bihar Medical Services & Infrastructure Corporation Limited	2018-19 to 2021-22	4
3	Bihar Police Building Construction Corporation Limited	2019-20 to 2021-22	3
4	Bihar Rajya Beej Nigam Limited	2013-14 to 2021-22	9
5	Bihar State Backward Classes Finance & Development Corporation	2003-04 to 2021-22	19
6	Bihar State Beverages Corporation Limited	2020-21 to 2021-22	2
7	Bihar State Credit & Investment Corporation Limited	2018-19 to 2021-22	4
8	Bihar State Educational Infrastructure Development Corporation Limited	2021-22	1
9	Bihar State Electronic Development Corporation Limited	2019-20 to 2021-22	3
10	Bihar State Film Development & Finance Corporation Limited	2020-21 to 2021-22	2
11	Bihar State Food & Civil Supplies Corporation Limited	2014-15 to 2021-22	8
12	Bihar State Hydroelectric Power Corporation Limited	2016-17 to 2021-22	6
13	Bihar State Mining Corporation Limited	2019-20 to 2021-22	3
14	Bihar State Minorities Finance Corporation Limited	2016-17 to 2021-22	6
15	Bihar State Power (Holding) Company Limited ⁵	2018-19 to 2021-22	4
16	Bihar State Power Generation Company Limited ⁶	2020-21 to 2021-22	2
17	Bihar State Road Development Corporation Limited	2021-22	1
18	Bihar State Textbook Publishing Corporation Limited	2014-15 to 2021-22	8
19	Bihar State Tourism Development Corporation Limited	2016-17 to 2021-22	6
20	Bihar Urban Infrastructure Development Corporation Limited	2019-20 to 2021-22	3
21	Lakhisarai Bijlee Company Private Limited	2020-21 to 2021-22	2
22	Pirpainti Bijlee Company Private Limited	2020-21 to 2021-22	2
	Total (A)		99

⁵ Bihar State Power (Holding) Company Limited has not prepared Consolidated Financial Statement from the year 2018-19 to 2021-22 and prepared only Standalone Financial Statement up to 2020-21.

⁶ Bihar State Power Generation Company Limited has not prepared Consolidated Financial Statement for the year 2020-21 to 2021-22. The Company prepared only Standalone Financial Statement up to 2020-21.

Sl. No.	SPSE	Year for which Accounts are in arrear	No. of accounts in Arrear
B	Working Government Controlled Other Companies		
1	Bhagalpur Smart City Limited	2021-22	1
2	Biharsharif Smart City Limited	2020-21 to 2021-22	2
3	Muzaffarpur Smart City Limited	2021-22	1
4	Patna Smart City Limited	2019-20 to 2021-22	3
	Total (B)		7
C	Working Statutory Corporations		
1	Bihar State Financial Corporation	2021-22	1
2	Bihar State Road Transport Corporation	2019-20 to 2021-22	3
3	Bihar State Warehousing Corporation	2019-20 to 2021-22	3
	Total (C)		7
D	Non-Working Government Companies		
1	Beltron Informatics Limited	Since 01.03.1988* to 2021-22	34
2	Beltron Mining System Limited	1991-92 to 2021-22	31
3	Beltron Video System Limited	1990-91 to 2021-22	32
4	Bihar Drugs & Chemicals Limited	1986-87 to 2021-22	36
5	Bihar Fruits & Vegetables Development Corporation Limited	2015-16 to 2021-22	7
6	Bihar Hill Area Lift Irrigation Corporation Limited	1983-84 to 2021-22	39
7	Bihar Insecticides Limited	1987-88 to 2021-22	35
8	Bihar Maize Product Limited	1984-85 to 2021-22	38
9	Bihar Panchayati Raj Finance Corporation Limited	1985-86 to 2021-22	37
10	Bihar Paper Mills Limited	1986-87 to 2021-22	36
11	Bihar Rajya Matasya Vikas Nigam Limited	1993-94 to 2021-22	29
12	Bihar Scooters Limited	1977-78* to 2021-22	45
13	Bihar State Construction Corporation Limited	2003-04 to 2021-22	19
14	Bihar State Dairy Corporation Limited	1998-99 to 2021-22	24
15	Bihar State Forest Development Corporation Limited	2003-04 to 2021-22	19
16	Bihar State Glazed Tiles & Ceramics Limited	1986-87 to 2021-22	36
17	Bihar State Handloom & Handicrafts Corporation Limited	1984-85 to 2021-22	38
18	Bihar State Industrial Development Corporation Limited	2011-12 to 2021-22	11
19	Bihar State Mineral Development Corporation Limited	2002-03 to 2021-22	20
20	Bihar State Pharmaceuticals & Chemical Development Corporation Limited	1986-87 to 2021-22	36
21	Bihar State Solvent & Chemicals Limited	1987-88 to 2021-22	35
22	Bihar State Sugar Corporation Limited	1985-86 to 2021-22	37
23	Bihar State Tannin Extract Limited	1989-90 to 2021-22	33
24	Bihar State Textile Corporation Limited	1988-89 to 2021-22	34
25	Bihar State Water Development Corporation Limited	1979-80 to 2021-22	43

Sl. No.	SPSE	Year for which Accounts are in arrear	No. of accounts in Arrear
26	Jhanjharpur Paper Industries Limited	1986-87 to 2021-22	36
27	Magadh Minerals Limited	1984-85* to 2021-22	38
28	SCADA Agro Business Company Limited	2015-16 to 2021-22	7
29	SCADA Agro Business Company, Aurangabad Limited	1993-94* to 2021-22	29
30	SCADA Agro Business Company, Dehri Limited	1993-94* to 2021-22	29
31	SCADA Agro Business Company, Mohaniya Limited	1993-94* to 2021-22	29
32	Synthetic Resins (Eastern) Limited	1984-85 to 2021-22	38
33	Vishwamitra Paper Industries Limited	1985-86 to 2021-22	37
Total (D)			1,027
E	Government Companies under Liquidation		
1	Bihar State Export Corporation Limited	1992-93 to	--
2	Bihar State Finished Leathers Corporation Limited	1984-85 to	--
3	Bihar State Leather Industries Development Corporation Limited	1983-84 to	--
4	Bihar State Small Industries Corporation Limited	1991-92 to	--
5	Kumardhubi Metal Casting & Engineering Limited	1995-96 to	--
Total (E)			--
Grand Total (A + B + C + D + E)			1,140

(Source: As per latest finalised accounts of the SPSEs)

*Company has not submitted its accounts since inception