



बिहार सरकार

**Analysis  
of  
Budgetary Transactions  
of  
State Government  
2007-08 To 2011-12 (BE)**

**DIRECTORATE  
OF  
ECONOMICS & STATISTICS  
DEPARTMENT OF PLANNING & DEVELOPMENT  
GOVERNMENT OF BIHAR  
PATNA**

## **Foreword**

It gives me immense pleasure to bring out this Brochure on Analysis of Budgetary Transactions of Bihar Government for the year 2007-08 to 2011-12 (BE) prepared by the Directorate of Economics and Statistics, Government of Bihar. This has been prepared with the help of software designed by the Central Statistical Office (NAD) Govt. of India, New Delhi.

The Annual Budget of a Government comprises the details of Revenue & Capital Expenditure during a particular financial year. Needless to mention, a reclassification of the Budget throwing light on Purpose Categories like Education, Health, Sanitation, Water Supply, Electricity, Social Services, Housing, General Services etc. would be more meaningful. Besides, Economic Categorizations like Consumption Expenditure, Capital Formation and Government Contribution to the GDP etc, are of utmost importance for planning purposes. In the present exercise, an effort has been made to delineate Government activities and their distribution among different Economic and Social categories.

It is hoped that this publication would be useful for Policy-Makers, Planners, Administrators and Research Scholars in shaping emerging economy of the State.

Suggestions for improvement of this publication are most welcome.

Patna  
1<sup>st</sup> Mar., 2012

(Vijoy Prakash)  
Principal Secretary  
Department of Planning and Development

## ***PREFACE***

"Analysis of Budgetary Transactions" of Bihar Government by the Directorate of Economics and Statistics, Department of Planning and Development, Bihar is for the year 2007-08 to 2011-12 (BE). It contains Economic and Purpose Categorisation of both receipts and expenditures for the relevant years as per guidelines of the Government of India in consonance with the standards prescribed by the United Nations in the System of National Accounts.

Under "Economic Classification" of the Budget, Economic parameters like Consumption Expenditure, Capital Formation, and Government Contribution to the GDP etc. are revealed, while the expenditure into sectors like Education, Health, and Social Services etc. are indicated to appraise the purpose. Thus, the analysis in this publication helps to know the Government Activities and distribution of expenditure for various purposes along with their economic categorisation.

The Brochure contains seven Chapters on Introduction, Receipts of the Government, Expenditure/ Outlay of the Government, Gross Savings, Net Extra Budgetary Borrowings/ Lending, Gross Capital Formation (Admin. Deptts. and DCUs) and Income Generated, besides the Statistical Tables- that has three General Tables, eleven Tables on Capital Finance & Capital Formation, six Income related Tables and five Tables on Economic & Purpose Classification and relevant Annexures.

I am highly thankful to Sri Sanjay Kumar Sinha, Asst. Stat. Officer of Savings and Capital Formation unit of the Directorate for sincere efforts made by him in drafting the Report. Besides, efforts made by the staff members of the Savings & Capital Formation unit of the Directorate to meticulously classify the items in the exhaustive code prescribed by the Government of India are highly appreciated. Technical Guidance and Supervision extended by Sri Awadh Kishore Sinha, Joint Director, and Sri

**Bishnu Dayal Pandit, Dy. Director, Directorate of Economics & Statistics, Bihar, Patna are deeply acknowledged.**

**It is hoped that this Brochure will make transparent picture of the State Government Budget and help persons engaged in Policy Planning as well as to General Public in understanding use of the public fund.**

**Suggestions for improvement of this publication are most welcome.**

**Patna  
Mar., 2012**

**(Jitendra Kumar Sinha)  
Joint Director  
-Cum-  
Head of the Office  
Directorate of Economics & Statistics**

## **PERSONNELS ASSOCIATED**

1	Sri. Awadh Kishore Sinha	Joint Director
2	Sri Bishnu Dayal Pandit	Dy. Director
3	Sri Harish Chandra Shastri	Assistant Director
4	Sri R. R. Pd. Sinha	Assistant Statistical Officer
5	Sri Sanjay Kumar Sinha	Assistant Statistical Officer
6	Sri Sunil Kumar Sinha	Jr.Statistical Assistant

## CONTENTS

<u>S.No.</u>	<u>Item</u>	<u>Page</u>
1.	Introduction	1
2.	Receipts of the Government	7
3.	Expenditure/ Outlay of the Government	13
4.	Gross Savings	38
5.	Net Extra Budgetary Borrowings / Lending	40
6.	Gross Capital Formation : Administrative Departments & Departmental Commercial Undertakings (DCUs)	42
7.	Income Generated	50
	<b><u>STATISTICAL TABLES</u></b>	
	<b>General</b>	
1	<b>Table-G1</b> : Borrowing Accounts	53
2	<b>Table- G2</b> : Income & Outlay Accounts of Administrative Departments : Receipts	54
3	<b>Table-G3</b> : Income & Outlay Accounts of Administrative Departments : Expenditure	55
	<b>Capital Finance &amp; Capital Formation</b>	
10	<b>Table-C-1</b> :Capital Finance Accounts of Public Authorities Administrative and Enterprises : 2007-08 to 2011-12 (BE)	56
11	<b>Table-C-2</b> : Capital Formation by Type of Asset and Industry of Use (Administration) : 2007-08	57
12	<b>Table-C-3</b> : Capital Formation by Type of Asset and Industry of Use ( DCUs) : 2007-08	58

<b>13</b>	<b>Table-C-4 :</b> Capital Formation by Type of Asset and Industry of Use ( Administration) : 2008-09	<b>59</b>
<b>14</b>	<b>Table-C-5 :</b> Capital Formation by Type of Asset and Industry of Use ( DCUs) : 2008-09	<b>60</b>
<b>15</b>	<b>Table-C-6 :</b> Capital Formation by Type of Asset and Industry of Use ( Administration) : 2009-10	<b>61</b>
<b>16</b>	<b>Table-C-7 :</b> Capital Formation by Type of Asset and Industry of Use ( DCUs) : 2009-10	<b>62</b>
<b>17</b>	<b>Table-C-8 :</b> Capital Formation by Type of Asset and Industry of Use ( Administration) : 2010-11 (RE)	<b>63</b>
<b>18</b>	<b>Table-C-9 :</b> Capital Formation by Type of Asset and Industry of Use ( DCUs) : (2010-11 (RE)	<b>64</b>
<b>19</b>	<b>Table-C-10 :</b> Capital Formation by Type of Asset and Industry of Use ( Administration) : 2011-12 (BE)	<b>65</b>
<b>20</b>	<b>Table-C-11 :</b> Capital Formation by Type of Asset and Industry of Use ( DCUs) : 2011-12 (BE)	<b>66</b>
	<b>Income and Related Tables</b>	
<b>21</b>	<b>Table-I-1 :</b> Income Deficit of the State Govt. : 2007-08 to 2011-12 (BE)	<b>67</b>
<b>22</b>	<b>Table-I-2 :</b> Estimates of Net Product from Public Administration: 2007-08	<b>67</b>
<b>23</b>	<b>Table-I-3 :</b> Estimates of Net Product from Public Administration: 2008-09	<b>68</b>
<b>24</b>	<b>Table-I-4 :</b> Estimates of Net Product from Public Administration: 2009-10	<b>68</b>
<b>25</b>	<b>Table-I-5 :</b> Estimates of Net Product from Public Administration: 2010-11 (RE)	<b>69</b>
<b>26</b>	<b>Table-I-6 :</b> Estimates of Net Product from Public Administration: 2011-12 (BE)	<b>69</b>
	<b>Economic –cum- Purpose wise Tables</b>	
<b>27</b>	<b>Table-P-1 :</b> Economic -Cum- Purpose Classification: 2007-08	<b>70</b>
<b>28</b>	<b>Table-P-2 :</b> Economic -Cum- Purpose Classification: 2008-09	<b>74</b>
<b>29</b>	<b>Table-P-3 :</b> Economic -Cum- Purpose Classification: 2009-10	<b>78</b>

<b>30</b>	<b>Table-P-4 : Economic -Cum- Purpose Classification : 2010-11 (RE)</b>	82
<b>31</b>	<b>Table-P-5 : Economic -Cum- Purpose Classification : 2011-12 (BE)</b>	86
	<b><u>ANNEXURE</u></b>	
<b>1</b>	Abbreviation for Economic Classification of Budget Documents (Base Year-1999-2000)	90
<b>2</b>	Definition of the items used in Economic Classification	94
<b>3</b>	Illustration of Purpose Classification of some important items	102
<b>4</b>	Brief coverage under various purpose categories	105



## **Summary & Recommendations**

- ❖ *Total Receipts of the Government was Rs. 65312.84 crore in 2011-12 (BE) as against Rs. 29847.78 crore in 2007-08. It yields Compound Annual Growth Rate of 21.62 %.*
- ❖ *Revenue Component of the Total Receipts was Rs. 56205.86 crore in 2011-12 (BE) as against Rs. 28209.71 crore in 2007-08. It yields Compound Annual Growth Rate of 18.81 %. It ranged from 85-94 % of Total Receipts.*
- ❖ *Internal component of the Total Receipts was Rs. 49266.31 crore in 2011-12 (BE) as against Rs. 23547.85 crore in 2007-08. It yields Compound Annual Growth Rate of 20.27 %. It ranged from 75-80 % of Total Receipts.*
- ❖ *Government of India Component of the Total Receipts was Rs. 16046.53 crore in 2011-12 (BE) as against Rs. 6299.93 crore in 2007-08. It yields Compound Annual Growth Rate of 26.33 %. It ranged from 20-25 % of Total Receipts.*
- ❖ *Tax Component of the Revenue Receipts was Rs. 39424.09 crore in 2011-12 (BE) as against Rs. 21852.46 crore in 2007-08. It yields Compound Annual Growth Rate of 15.90 %. It ranged from 70-77 % of Revenue Receipts.*

- ❖ *Grants Component of the Revenue Receipts (GOI) was Rs. 13670.63 crore in 2011-12 (BE) as against Rs. 5831.67 crore in 2007-08. It yields Compound Annual Growth Rate of 23.74 %. It ranged from 21-25 % of Revenue Receipts.*
- ❖ *Total Expenditure of the Government was Rs. 65325.87 crore in 2011-12 (BE) as against Rs. 31573.19 crore in 2007-08. It yields Compound Annual Growth Rate of 19.93 %.*
- ❖ *Final Outlays was Rs. 42475.25 crore in 2011-12 (BE) as against Rs. 20948.03 crore in 2007-08. It yields Compound Annual Growth Rate of 19.33 %. It ranged from 60-66 % of Total Expenditure.*
- ❖ *Consumption Expenditure was Rs. 27893.96 crore in 2011-12 (BE) as against Rs. 13038.80 crore in 2007-08. It yields Compound Annual Growth Rate of 20.94 %. It ranged from 39-43 % of Total Expenditure.*
- ❖ *Gross Capital Formation was worth Rs. 14581.29 crore in 2011-12 (BE) as against worth Rs. 7909.23 crore in 2007-08. It yields Compound Annual Growth Rate of 16.52 %. It ranged from 20-25 % of Total Expenditure.*
- ❖ *New Construction was worth Rs. 13991.87 crore in 2011-12 (BE) as against worth Rs. 7790.63 crore in 2007-08. It yields Compound Annual Growth Rate of 15.76 %. It ranged from 95-99 % of Total Gross Capital Formation.*
- ❖ *Transfer Payment to the Rest of Economy was Rs. 18906.13 crore in 2011-12 (BE) as against Rs. 8720.61 crore in 2007-08. It yields*

*Compound Annual Growth Rate of 21.34 %. It ranged from 28-34 % of Total Expenditure.*

- ❖ *Current Transfer to the Rest of Economy was Rs. 18558.91 crore in 2011-12 (BE) as against Rs. 8369.83 crore in 2007-08. It yields Compound Annual Growth Rate of 22.03 %. It ranged from 26-33 % of Total Expenditure.*
- ❖ *Capital Transfer to the Rest of Economy was Rs. 347.22 crore in 2011-12 (BE) as against Rs. 350.78 crore in 2007-08. It yields Compound Annual fall Rate of 0.25 %. It ranged from 0.39-1.85 % of Total Expenditure.*
- ❖ *Financial Transfer & Loans to the Rest of Economy was Rs. 3944.49 crore in 2011-12 (BE) as against Rs. 1904.55 crore in 2007-08. It yields Compound Annual Growth Rate of 19.96 %. It ranged from 85-94 % of Total Expenditure.*
- ❖ *Expenditure on General Public Services was Rs. 9076.44 crore in 2011-12 (BE) as against Rs. 5893.26 crore in 2007-08. It yields Compound Annual Growth Rate of 11.40 %. It ranged from 11-19 % of Total Expenditure.*
- ❖ *Expenditure on Defence was Rs. 233.54 crore in 2011-12 (BE) as against Rs. 68.70 crore in 2007-08. It yields Compound Annual Growth Rate of 35.78 %. It ranged from 0.22-0.36 % of Total Expenditure.*
- ❖ *Expenditure on Education Affairs & Services was Rs. 14196.60 crore in 2011-12 (BE) as against Rs. 6968.23 crore in 2007-08. It*

*yields Compound Annual Growth Rate of 19.47 %. It ranged from 21-23 % of Total Expenditure.*

- ❖ *Expenditure on Health Affairs & Services was Rs. 2192.25 crore in 2011-12 (BE) as against Rs. 1391.76 crore in 2007-08. It yields Compound Annual Growth Rate of 12.03 %. It ranged from 3-5 % of Total Expenditure.*
- ❖ *Expenditure on Social Security and Welfare Affairs & Services was Rs. 5646.26 crore in 2011-12 (BE) as against Rs. 1225.12 crore in 2007-08. It yields Compound Annual Growth Rate of 46.52 %. It ranged from 4-9 % of Total Expenditure.*
- ❖ *Expenditure on Housing and Component Affairs & Services was Rs. 7559.92 crore in 2011-12 (BE) as against Rs. 1533.35 crore in 2007-08. It yields Compound Annual Growth Rate of 49.01 %. It ranged from 5-13 % of Total Expenditure.*
- ❖ *Cultural Recreational and Religious Affairs & Services was Rs. 313.32 crore in 2011-12 (BE) as against Rs. 138.93 crore in 2007-08. It yields Compound Annual Growth Rate of 22.55 %. It ranged from 0.44-0.90 % of Total Expenditure.*
- ❖ *Expenditure on Economic Affairs & Services was Rs. 13223.70 crore in 2011-12 (BE) as against Rs. 6848.47 crore in 2007-08. It yields Compound Annual Growth Rate of 17.88 %. It ranged from 20-25 % of Total Expenditure.*
- ❖ *Expenditure on Relief and Calamities was Rs. 420.31 crore in 2011-12 (BE) as against Rs. 1223.35 crore in 2007-08. It yields*

*Compound Annual Fall Rate of 23.44 %. It ranged from 0.01-3.87 % of Total Expenditure.*

- ❖ *Expenditure on 'Other' purposes was Rs. 12463.50 crore in 2011-12 (BE) as against Rs. 6281.64 crore in 2007-08. It yields Compound Annual Growth Rate of 18.68 %. It ranged from 17-20 % of Total Expenditure.*
- ❖ *Gross Savings of the Government was Rs. 10151.22 crore in 2011-12 (BE) as against Rs. 6687.51 crore in 2007-08. It yields Compound Annual Growth Rate of 11.00 %.*
- ❖ *Net Extra Budgetary Borrowing/ lending was Rs. 4775.33 crore in 2011-12 (BE) as against Rs. 1503.44 crore in 2007-08. It yields Compound Annual Growth Rate of 33.50 %.*
- ❖ *Income Generated by the State Budget was Rs. 24815.80 crore in 2011-12 (BE) as against Rs. 12464.81 crore in 2007-08. It yields Compound Annual Growth Rate of 18.78 %.*
- ❖ *To yield better analytical results six tier, 15 digit accounting system incorporating 2 digit Object Head below sub Heads to the prevalent four tier, 13 digit accounting system, as recommended by Ministry of Finance, Govt. of India should be adopted in the State.*
- ❖ *Budget documents should have detailed description of the amount transferred to local/ autonomous bodies mentioning the purpose for which that has been transferred.*

## INTRODUCTION

The Annual Budget of a Government, drawn up in accordance with the provision of the Constitution and the needs of the legislative control, comprises the details of revenue and expenditure during a particular financial year. The budget so presented reveals merely the financial transaction and not the economic and social significance of the transactions. However, in order to get clear ideas of Capital Formation resulting from budgetary resources, Savings of the State Govt., and the Government's contribution in generation of State Domestic Product, the budgetary operations of the Govt. need to be sorted out and reclassified into appropriate economic groups to understand economic effect of the government expenditure. Besides, it is also important to classify expenditure by the purpose for which the funds are expended, e.g. general administration, education, social security, housing, economic services etc. These two types of classification are combined to form an "Economic cum Purpose Classification".

This classification of the budget yields more detailed information of the Govt. transactions and is useful for evaluating the programmes with respect to particular services. It also helps in understanding the nature of the impact of budgetary operation on the State Economy.

## 2. ECONOMIC CLASSIFICATION

This System of classification is based on a series of distinctions useful for analyzing their economic impact on the rest of the economy. Current transactions are distinguished from capital transactions and under both, transactions in goods and services are separated from transfers. The current transactions of the departmental commercial undertakings are at par with those of producers and of the purely administrative departments with those of consumers. Current receipt of the former constitute sale proceeds of goods and services supplied to the rest of the economy while purely administrative departments have little or no income of their own and largely draw upon the incomes of other sectors to meet their expenditure. Current expenditure of commercial undertakings like working expenses of productive enterprises are intermediate expenses that go to form prices of goods and services purchased. These are different in character from the current expenditure on wages and salaries and goods purchased by the administrative departments, which are in the nature of consumption outlays and represent demand for goods and services for final consumption.

The economic classification adopted for the present study is broadly in the following categories:-

### 1. Consumption Expenditure

- Compensation of Employee
- Pension
- Purchase of Goods and Services
- Maintenance

### 2. Transfer of Payments

- Local Bodies
  - Autonomous Bodies
  - Others
3. Other Current Expenditure
- Subsidies
  - Interest
  - Others
4. Capital Formation
- Construction
  - Machinery & Equipment
  - Change in Stock.
5. Capital Transfer
- Local Bodies
  - Others
6. Public Debt
- Internal Debt of the State Govt.
  - Loan and advances from the Central Govt.
7. Loan and Advances
8. Grand Total

### **3. PURPOSE CLASSIFICATION**

The purpose of the government expenditure may be of two types (i) long term and (ii) short term. Long-term expenditure is generally



aimed at tackling the problem of unemployment, economic development of the state and to bring about certain fundamental changes in the structure of the economy. The short-term expenditures relate to immediate objectives of expenditure incurred in regard to health, defence, education, social welfare, economic services etc. The aim of the purpose classification is to classify expenditures in accordance with the immediate or short term social needs of the state and it relates only to general government expenditures excluding departmental commercial undertakings.

The budget is presented under a few standard account heads of the functional character for example education, health, agriculture, industry, defence etc. The expenditures shown under these account heads are not strictly in accordance with the principles of purpose classification. For instance, expenditures on medical colleges and educational institutions are generally shown under account head “Medical”, expenditure on youth welfare and cultural activities are shown under “education” and so on. Further, there are various account heads, which pertain to so many purpose categories such as public works department, community development, cooperation etc. The expenditure under these heads is not specific to any purpose category. It becomes, therefore, essential to classify these heads of expenditure afresh.

The purpose classification attempted for the present study is in conformity with the United Nations recommending classification into of 10 major categories. The 10 major groups have further split into sub groups. Following are the categories / sub-categories adopted by Bihar for Purpose Classification:-

<b>Code</b>	<b>Major Category</b>	<b>Code</b>	<b>Sub Category</b>
1	General Public Services	1.1	General Admn. External Affairs, Public Order & Safety
		1.1.1	Public Order & Safety
		1.1.2	Planning & Statistical Activities
		1.1.3	General Admn. External Affairs, Public Order & Safety n.e.c.
		1.2	General Research
2	Defence Including Civil Defence		
3	Education Affairs and Services	3.1	Administration, Regulation and Research
		3.1.1	Primary Education
		3.1.2	Secondary Education
		3.1.3	Higher Education
		3.1.4	Other Educational Administration n.e.c
		3.2	Educational Services
		3.2.1	Primary Education
		3.2.2	Secondary Education
		3.2.3	Higher Education
		3.2.4	Educational Services n.e.c.
4	Health Affairs and Services	4.1	Administration, Regulation and Research
		4.1.1	Allopathic
		4.1.2	Homeopathic
		4.1.3	Ayurvedic
		4.1.4	Unani
		4.1.5	Other Medical Administration n.e.c.
		4.2	Health Services
		4.2.1	Allopathic
		4.2.2	Homeopathic

		4.2.3	Ayurvedic
		4.2.4	Unani
		4.2.5	Other Medical Administration n.e.c
5	Social Security/ Welfare Affairs and Services	5.1	Social Security Affairs and Services
		5.2	Welfare Affairs and Services
		5.3	Social Security and Welfare Affairs/ Services n.e.c.
<b>Code</b>	<b>Major Category</b>	<b>Code</b>	<b>Sub Category</b>
6	Housing /Community Amenities Affairs/	6.1	Housing and Community Services
		6.2	Sanitary Affairs and Services
		6.3	Housing, Community Amenity Affairs/ Services n.e.c
7	Cultural, Recreational/ Religious Affairs/ Services	7.1	Art and Cultural Affairs/ Services.
		7.2	Recreational and Sporting Services
		7.3	Tourism Affairs & Services
		7.4	Cultural/Recreational/Religious Affairs & Services n.e.c.
8	Economic Affairs and Services	8.1	General Admn, Regulation, Research and Labour
		8.2	Agriculture, Forestry, Fishing and Hunting
		8.3	Mining, Manufacturing and Construction
		8.4	Electricity, Gas, Steam and Other Sources of Energy
		8.4.1	Electricity, Gas and Steam
		8.4.2	Atomic Energy
		8.4.3	Non-conventional Sources of Energy
		8.5	Drinking Water Supply
		8.6	Transport and Communication
		8.6.1	Road Transport
		8.6.2	Water Transport
		8.6.3	Air Transport
		8.6.4	Transport and Communication n.e.c.,Railway
		8.7	Other Economic Services n.e.c
9	Environmental Protection	9.1	Waste Management
		9.2	Waste Water Management
		9.3	Prevention & Control of Pollution
		9.4	Environmental Research & Education
		9.5	Environmental Protection n.e.c.
10	Other Services	10.1	Relief on Calamities
		10.2	Other Miscellaneous Services n.e.c.

**4. ECONOMIC & PURPOSE CLASSIFICATION** A two way table depicting Economic Classification and Purpose Classification as indicated in Section 3 for the years 2007-08 to 2009-10, 2010-11 (RE) and 2011-12 (BE) is presented in Table P-1 to P-5.

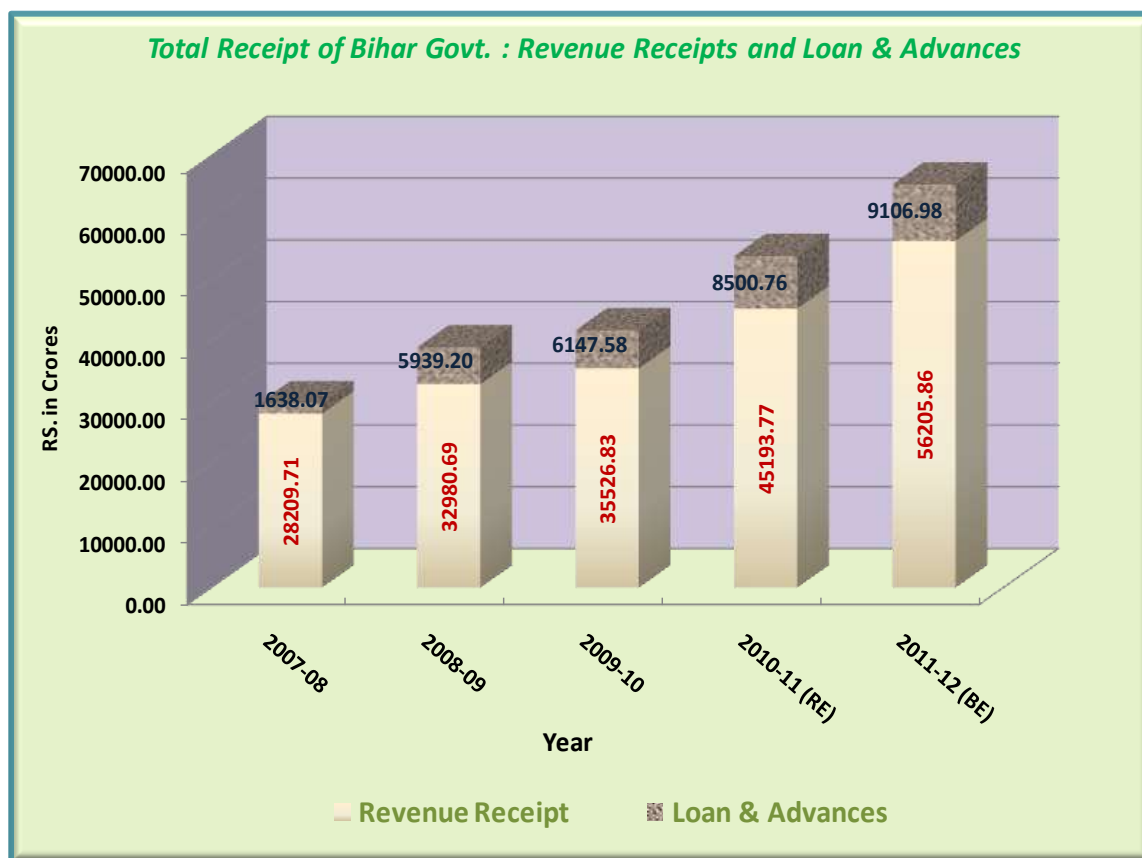
## **Chapter-2**

### ***Receipts of the Government***

Total Receipt of the Government comprises Revenue Receipts and Loan & Advances. It increased from 29847.78 crores in 2007-08 to 65312.84 crores in 2011-12.

Revenue Receipt was the major component (85-94 %) of Total receipts during the period, i.e. 2007-08 to 2011-12. It ranges from the high value of 94 percent in 2007-08 to nearly 85 percent in 2008-09. It was 85 percent in 2009-10, but it slightly increased to 86 percent in 2010-11 (RE) and remained at that level in 2011-12 (BE).

Total Receipts, Revenue Receipts and Loan & Advances are indicated below for this period.



*Figure-2.1*

Revenue receipts has two major components, viz., Taxes and Grants from GOI. Taxes contribute nearly three-fourth and the balance being contributed mainly by revenue grants from Govt. of India. During 2007-08 to 2011-12 the contribution of taxes declined from 77 percent in 2007-08 to 72 percent in 2008-09. However it rose to 74 percent in 2009-10 but in subsequent years of 2010-11 (RE) and 2011-12 (BE), it fell to 72 percent and then to 70 percent. Revenue Receipts and its major components are depicted in the bar chart below.

Figure-2

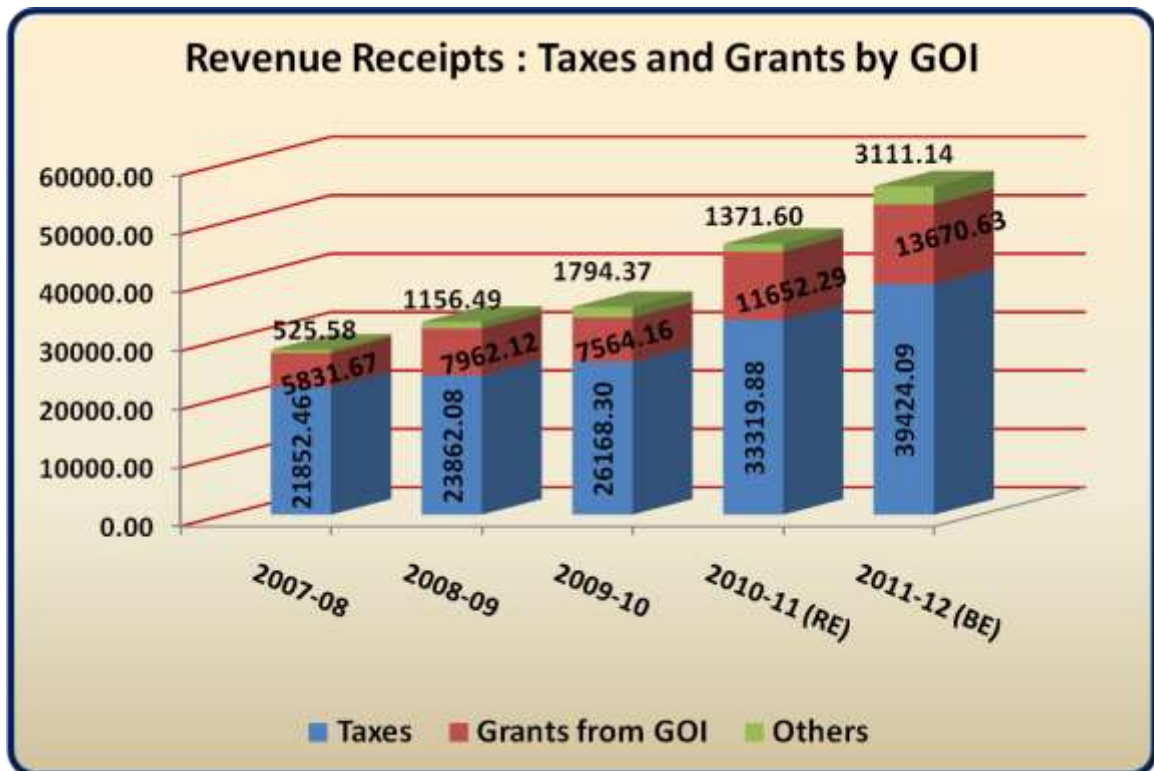


Figure-2.2

Item wise Receipts are indicated below in Table-2.1.

**Table-2.1**

<b>Total Receipts</b>											
State : Bihar											(Rs. In Crore)
S.NO.	ITEMS	2007-08		2008-09		2009-10		2010-11		2011-12	
		Actual	%	Atctual	%	Atctual	%	RE	%	BE	%
<b>A. REVENUE RECEIPTS</b>											
1	Taxes (Direct&Indirect)	21852.46	77.46	23862.08	72.35	26168.30	73.66	33319.88	71.90	39424.09	70.14
2	Misc. Receipts & Fees	235.57	0.84	25.42	0.08	19.37	0.05	21.03	0.05	20.77	0.04
3	Interest & Profits	170.71	0.61	304.81	0.92	353.27	0.99	216.37	0.47	370.82	0.66
4	Property Receipts	9.82	0.03	257.58	0.78	341.40	0.96	282.94	0.61	310.64	0.55
5	Revenue Grants from Govt. of India	5831.67	20.67	7962.12	24.14	7564.16	21.29	11652.29	25.14	13670.63	24.32
6	Transfer from Non-Govt.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Withdrawals from funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Sales of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Current receipts (total 1 to 8)	<b>28100.23</b>	<b>99.61</b>	<b>32412.01</b>	<b>98.28</b>	<b>34446.50</b>	<b>96.96</b>	<b>45492.51</b>	<b>98.16</b>	<b>53796.95</b>	<b>95.71</b>
10	Sales of Goods and Services including DCUs & Others	109.48	0.39	568.68	1.72	1080.33	3.04	851.26	1.84	2408.91	4.29
11	Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	1150.00	2.48	0.00	0.00
	Sub Total (A)	<b>28209.71</b>	<b>100.00</b>	<b>32980.69</b>	<b>100.00</b>	<b>35526.83</b>	<b>100.00</b>	<b>46343.77</b>	<b>100.00</b>	<b>56205.86</b>	<b>100.00</b>
<b>B. LOAN &amp; ADVANCES</b>											
11	Loan from Govt. Of India	468.26	28.59	149.86	2.52	764.32	12.43	1405.02	19.11	2375.90	26.09
12	Recovery of Loan & Advances	26.17	1.60	11.31	0.19	13.20	0.21	14.12	0.19	18.10	0.20
13	Internal Debt of the State Govt.	1143.64	69.82	5778.03	97.29	5370.06	87.35	5931.62	80.69	6712.98	73.71
	Sub Total(B)	<b>1638.07</b>	<b>100.00</b>	<b>5939.20</b>	<b>100.00</b>	<b>6147.58</b>	<b>100.00</b>	<b>7350.76</b>	<b>100.00</b>	<b>9106.98</b>	<b>100.00</b>
	<b>GROSS RECEIPTS (A +B)</b>	<b>29847.78</b>		<b>38919.89</b>		<b>41674.41</b>		<b>53694.53</b>		<b>65312.84</b>	

## 2.1. Year wise Analysis: The Year-wise positions are given below:

### a) 2007-08 :

- (i) Total Receipt of Rs. 29847.78 crore was Rs. 4399.34 crore more than the receipt for 2006-07 i.e. an increase of 17.3 %.
- (ii) Revenue receipt constituted Rs. 28209.71 crore (94 %), which was 22.2 % more than revenue receipt for the year 2006-07.

*a.* Taxes were Rs. 21852.46 crore which was 26 % more than that for 2006-07.

*b.* Grants from GOI was Rs. 5831.67 crore which was 11.1 % more than that for 2006-07.

(iii) Loans and Advances was Rs. 1638.07 crore, which was 31 % less than that for the year 2006-07.

**b) 2008-09 :**

(i) Total Receipt of Rs. 38919.89 crore was Rs. 9072.11 crore more than the receipt for 2007-08 i.e. an increase of 30.4 %

(ii) Revenue receipt constituted Rs. 32980.69 crore (85 %) which was 16.9 % more than revenue receipt for the year 2007-08.

*a.* Taxes were Rs. 23862.08 crore which was 9.2 % more than that for 2007-08.

*b.* Grants from GOI were Rs. 7962.12 crore- which was 36.5 % more than that for 2007-08.

(iii) Loans and Advances was Rs. 5939.20 crore which was 262 % more than that for the year 2006-07.

**c) 2009-10 :**

(i) Total Receipt of Rs. 41674.41 crore was Rs. 2754.52 crore more than the receipt for 2008-09 i.e an increase of 7.0 %.

(ii) Revenue receipt constituted Rs. 35526.83 crore (85 %) which was 7.7 % more than revenue receipt for the year 2008-09.



*a.* Taxes were Rs. 26168.30 crore which was 9.7 % more than that for 2008-09.

*b.* Grants from GOI were Rs. 7564.12 crore- which was 5.0 % less than that for 2008-09.

(iii) Loans and Advances was Rs. 6147.58 crore which was 3.5 % more than that for the year 2008-09.

d) **2010-11 (RE) :**

(i) Total Receipt of Rs. 53694.53 crore was Rs. 12020.12 crore more than the receipt for 2009-10 i.e an increase of 28.8 %.

(ii) Revenue receipt constituted Rs. 46343.77 crore (86 %) which was 30.5 % more than revenue receipt for the year 2009-10.

*a.* Taxes were Rs. 33319.88 crore which was 27.3 % more than that for 2009-10.

*b.* Grants from GOI were Rs. 11652.29 crore which was 54.0 % more than that for 2009-10.

(iii) Loans and Advances was Rs. 7350.76 crore which was 19.6 % more than that for the year 2009-10.

e) **2011-12 (BE) :**

(i) Total Receipt of Rs. 65312.84 crore was Rs. 11618.31 crore more than the receipt for 2010-11 (RE) i.e an increase of 21.64 %.

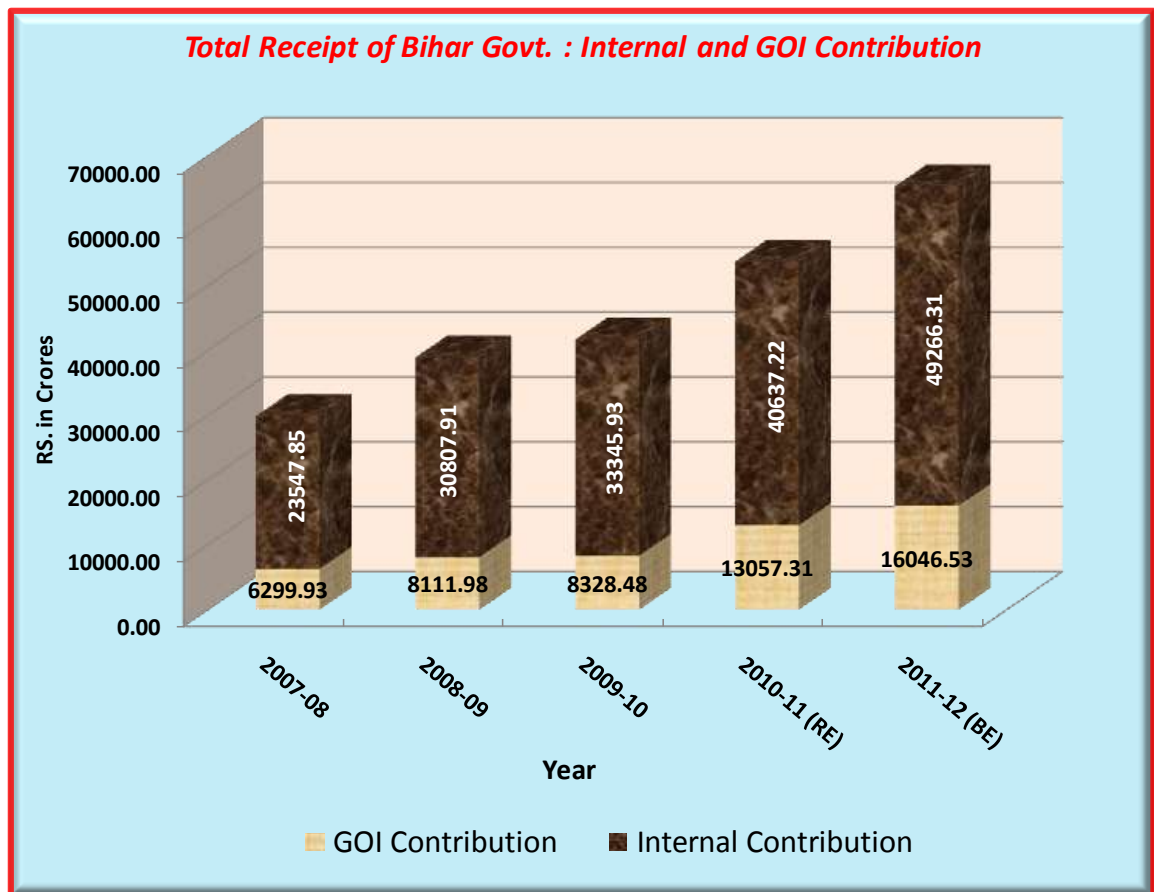
(ii) Revenue receipt constituted Rs. 56205.86 crore (86 %) which was 21.3 % more than revenue receipt for the year 2010-11 (RE).

*a.* Taxes were Rs. 39424.09 crore which was 18.3 % more than that for 2010-11 (RE).

b. Grants from GOI were Rs. 13670.63 crore which was 17.32 % more than that for 2010-11 (RE).

(iii) Loans and Advances was Rs. 9106.98 crore which was 23.9 % more than that for the year 2010-11 (RE).

**2.2. Internal and GOI Component:** The trend in growth of Internal and GOI component (Revenue Grant plus Loan) of Total Receipt could be seen in the following chart :-



*Figure-2.3*

## Chapter-3

### *Expenditure/ Outlay of the Government*

**3.1 Economic Classification wise Expenditure:** Total Expenditure incurred through the State Budget could be broadly categorised by the economic character of the expenditure as

- a) Final Outlays, i.e. the expenditure incurred directly by the State Govt. in form of Consumption Expenditure (which include Compensation of employees and Purchase of goods and services including maintenance) and Gross Capital Formation.
- b) Transfer payment to the rest of economy i.e. transfer to the local government and autonomous bodies to meet their current and capital expenditure.
- c) Financial transfer and loans to the rest of economy.

Expenditure by these categories are indicated below in Table-3.1

**Table-3.1**  
**Total Expenditure by Major Type of Expenditure**

State : Bihar		(Rs. In Crore)									
Sl. No	Item	2007-08		2008-09		2009-10		2011-11		2011-12	
		Actual	%	Actual	%	Actual	%	RE	%	BE	%
1	<b>Final Outlays</b>	<b>20948.03</b>	<b>66.35</b>	<b>22333.27</b>	<b>60.07</b>	<b>26213.42</b>	<b>61.25</b>	<b>38137.68</b>	<b>65.23</b>	<b>42475.25</b>	<b>65.02</b>
	1(a)Consumption Exp.	13038.80	41.30	14591.67	39.24	17660.25	41.27	25202.93	43.11	27893.96	42.70
	1(b)Gross Capital Formation	7909.23	25.05	7741.60	20.82	8553.17	19.99	12934.75	22.12	14581.29	22.32
2	<b>Transfer payment to the rest of economy</b>	<b>8720.61</b>	<b>27.62</b>	<b>12614.66</b>	<b>33.93</b>	<b>13702.85</b>	<b>32.02</b>	<b>16118.86</b>	<b>27.57</b>	<b>18906.13</b>	<b>28.94</b>
	2(a) Current	8369.83	26.51	12395.39	33.34	12912.39	30.17	15888.45	27.18	18558.91	28.41
	2(b) Capital	350.78	1.11	219.27	0.59	790.46	1.85	230.41	0.39	347.22	0.53
3	<b>Fin.trans. &amp; Loans to the rest of the Economy</b>	<b>1904.55</b>	<b>6.03</b>	<b>2233.33</b>	<b>6.01</b>	<b>2879.77</b>	<b>6.73</b>	<b>4210.33</b>	<b>7.20</b>	<b>3944.49</b>	<b>6.04</b>
<b>Total</b>		<b>31573.19</b>	<b>100.00</b>	<b>37181.26</b>	<b>100.00</b>	<b>42796.04</b>	<b>100.00</b>	<b>58466.87</b>	<b>100.00</b>	<b>65325.87</b>	<b>100.00</b>

It is apparent that the State Govt. is directly spending (as Final Outlays) a major chunk (60-66 percent) itself, as the process of decentralised planning through the Local Govt. has still to be effectively implemented. Transfer payment to the Local Govt. and the Autonomous Bodies is limited to 27-34 percent while a meager portion of 6-7 percent is spent as financial transfer and loans to the rest of economy.

Total expenditure increased from Rs. 31573.19 crore in 2007-08 to 65325.87 crore in 2011-12 (BE). Pictorial depiction of the expenditure over the period can be seen in Figure 3.1 whereas, its growth over the previous year can be seen in the Figure-3.2 below.

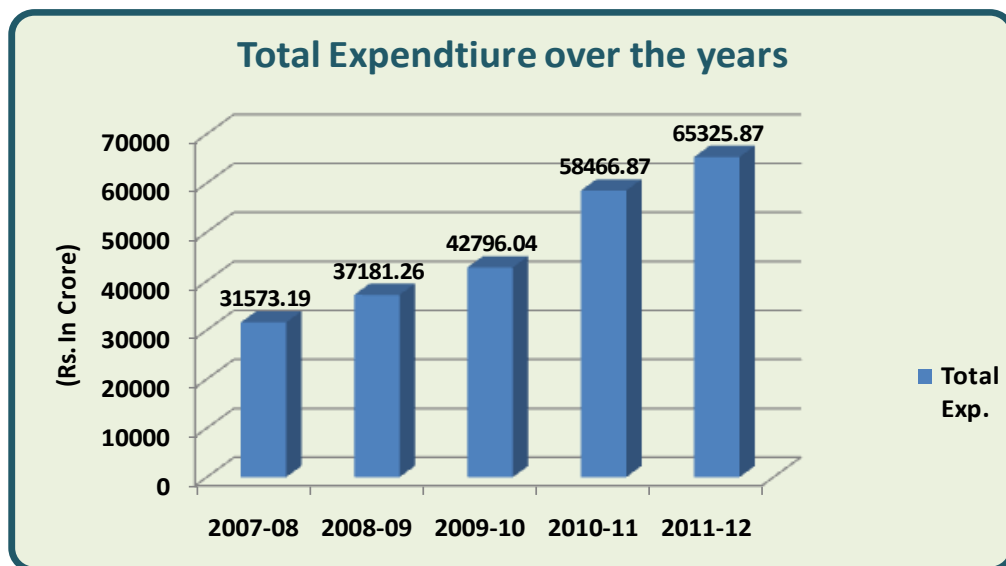


Figure-3.1

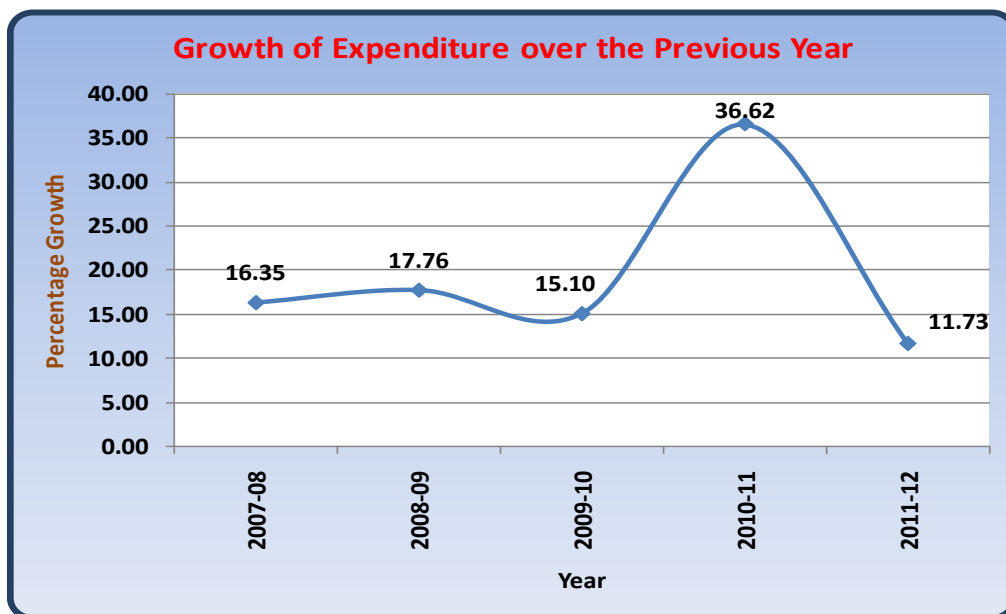
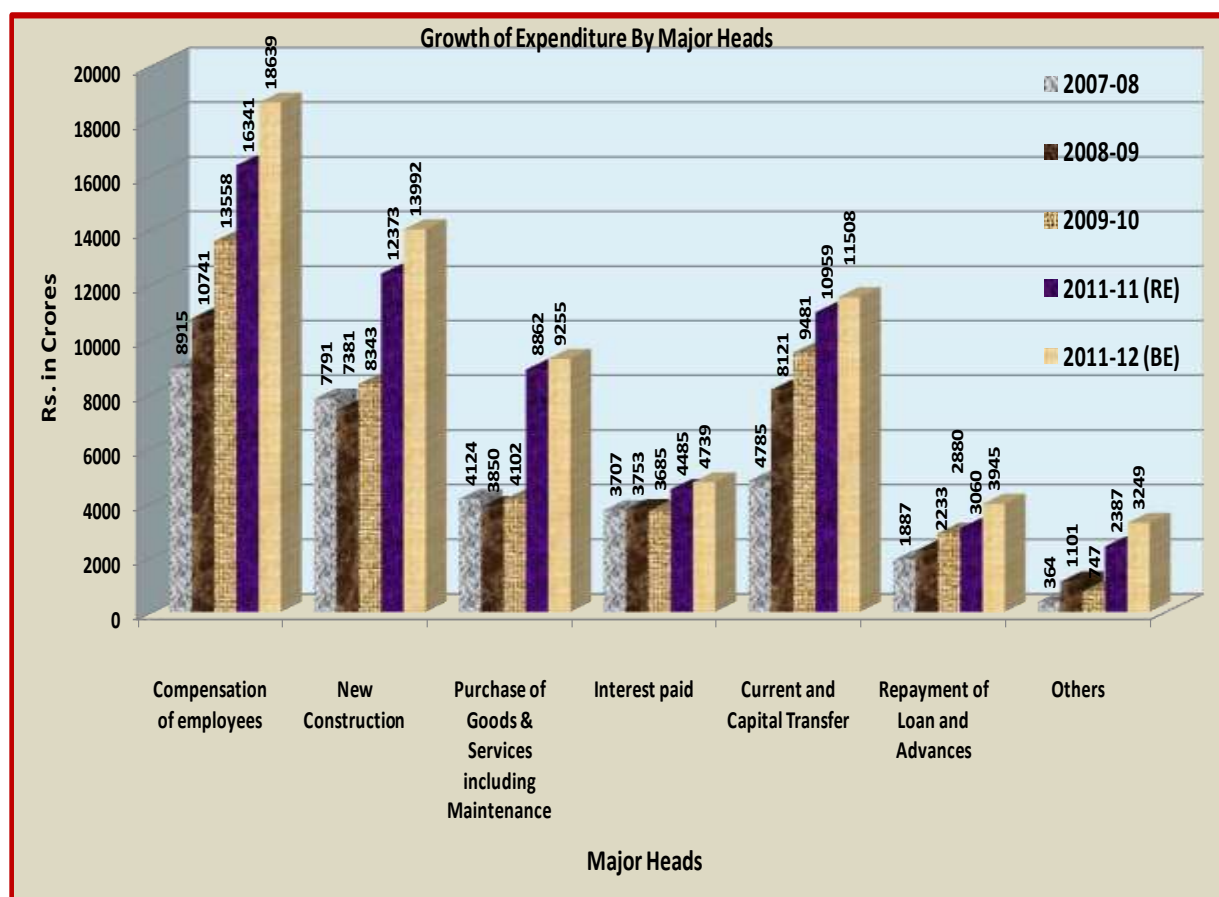


Figure-3.2

Growth over previous year registered a fluctuating trend in the range of 11.73% in 2011-12 (BE) to 36.62% in 2010-11 (RE). It was 16.3 % in 2007-08, 17.8 % during 2008-09, 15.1 % in 2009-10, 36.6 % in 2010-11 (RE) and 11.7 % in 2011-12 (BE).

Major components of expenditure were Compensation of Employee (ranging between 28.2 to 31.7 %), New Constructions (ranging between 19.5 to 24.7 %), Purchase of goods & services (ranging between 9.6 to 15.2 %), Interest Payment (ranging between 7.3 to 11.7 %), Current and Capital Transfer (ranging between 15.2 to 22.2 %) and Repayment of Loans & Advances (ranging between 5.2 to 6.7 %). Trends of these components could be visualised in the bar chart below.



*Figure-3.3*

Item wise expenditure are presented in Table-3.2 below.

**Table-3.2**

Total Expenditure/ Outlay											
State : Bihar											(Rs. In Crore)
S.NO.	ITEMS	2007-08		2008-09		2009-10		2011-11		2011-12	
		Actual	%	Actual	%	Actual	%	RE	%	BE	%
1	Compensation of employees	8915.09	28.24	10741.36	28.89	13558.36	31.68	16341.36	27.95	18638.90	28.53
2	Purchase of Goods & Services including Maintenance	4123.71	13.06	3850.31	10.36	4101.89	9.58	8861.57	15.16	9255.06	14.17
3	Current transfer including Subsidy	4434.41	14.04	7902.08	21.25	8690.41	20.31	10728.38	18.35	11160.39	17.08
4	Capital Transfers	350.78	1.11	219.27	0.59	790.46	1.85	230.41	0.39	347.22	0.53
5	Interest paid	3706.99	11.74	3752.94	10.09	3685.48	8.61	4484.76	7.67	4738.51	7.25
6	New Construction	7790.63	24.67	7380.70	19.85	8342.96	19.49	12373.30	21.16	13991.87	21.42
7	Machinery & Equipment including Transport & software	121.03	0.38	113.39	0.30	214.17	0.50	560.12	0.96	588.09	0.90
8	Cultivated Assets	0.59	0.00	0.00	0.00	0.00	0.00	0.08	0.00	0.08	0.00
9	Financial Assets	77.16	0.24	2.50	0.01	3.00	0.01	44.55	0.08	6.47	0.01
10	Other Assets	165.40	0.52	985.39	2.65	529.53	1.24	1782.01	3.05	2654.78	4.06
11	Creation of funds (Rev.Cap.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Advances to Local Bodies and Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Internal Debt of the State Govt.	1203.35	3.81	1253.60	3.37	1169.32	2.73	1765.51	3.02	2442.10	3.74
14	Loan & advances	255.55	0.81	551.05	1.48	896.79	2.10	828.39	1.42	1036.61	1.59
15	Loan & Advance from the Central Govt.	428.50	1.36	428.67	1.15	813.67	1.90	466.43	0.80	465.79	0.71
<b>TOTAL EXPENDITURE / OUTLAY</b>		<b>31573.19</b>	<b>100.00</b>	<b>37181.26</b>	<b>100.00</b>	<b>42796.04</b>	<b>100.00</b>	<b>58466.87</b>	<b>100.00</b>	<b>65325.87</b>	<b>100.00</b>

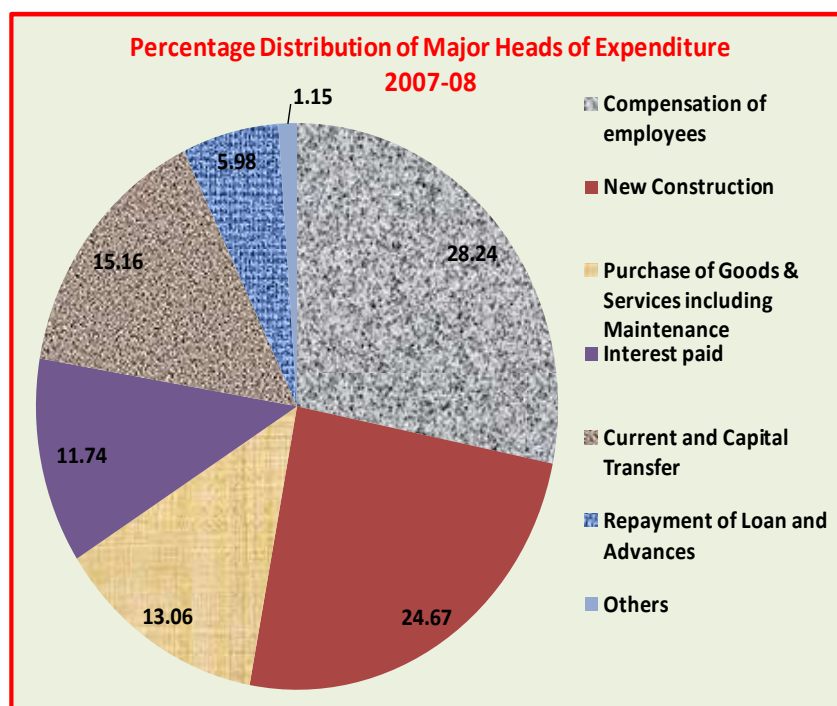
**3.1.1. Year wise Analysis:** Year wise position of these components are as follows :

a) **2007-08 :**

- (i) Total expenditure of Rs. 31573.19 crore was Rs. 4436.72 crore more than the expenditure for 2006-07 i.e. an increase of 16.30 % .
- (ii) Compensation of employees constituted Rs. 8915.09 crore (28.24 percent of total expenditure) which was Rs. 834.65 crore more than that for the year 2006-07 i.e an increase of 10.33 % .

- (iii) New construction constituted Rs. 7790.63 crore (24.67 percent of total expenditure) which was Rs. 1076.77 crore more than that for 2006-07, i.e an increase of 16.04 %.
- (iv) Purchase of goods & services was worth Rs. 4123.71 crore (13.06 percent of total expenditure)
- (v) Interest Payment was Rs. 3706.99 crore (11.74 percent of total expenditure).
- (vi) Current and Capital Transfer was Rs. 4785.19 crore (15.16 percent of total expenditure)
- (vii) Repayment of Loans and Advances was Rs. 1887.40 crore (5.98 percent of total expenditure)
- (viii) Other expenditure which includes expenditure on Machinery & Other equipments, Transport, Software and Other types of assets amounts to Rs. 364.18 crore (1.16%).

Percentage distribution of Major Heads of Expenditure is indicated in Figure-3.4.



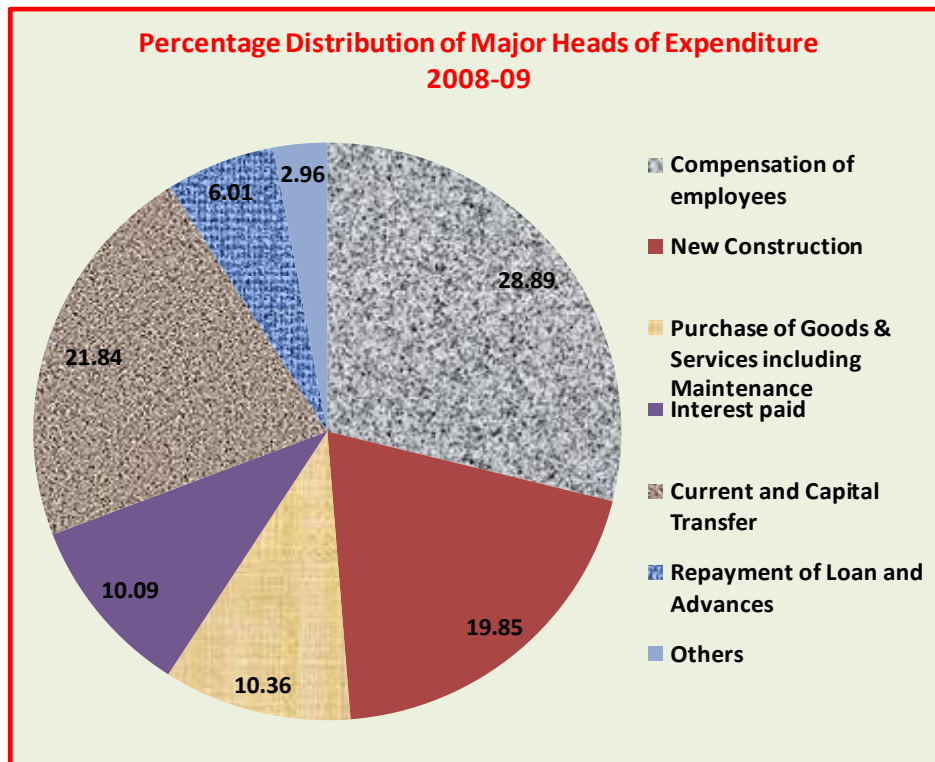
*Figure-3.4*

b) **2008-09 :**

- (i) Total expenditure of Rs. 37181.26 crore was Rs. 5608.07 crore more than the expenditure for 2007-08 i.e. an increase of 17.8 % .
- (ii) Compensation of employees constituted Rs. 10741.36 crore (28.89 percent of total expenditure) which was Rs. 1826.27 crore more than that for the year 2007-08 i.e. an increase of 20.49 % .
- (iii) New construction constituted Rs. 7380.70 crore (19.85 percent of total expenditure) which was Rs. 409.93 crore less than that for 2007-08, i.e. a fall of 5.26 % .
- (iv) Purchase of goods & services was worth Rs. 3850.31 crore (10.36 percent of total expenditure)
- (v) Interest Payment was Rs. 3752.94 crore (10.09 percent of total expenditure).
- (vi) Current and Capital Transfer was Rs. 8121.35 crore (21.84 percent of total expenditure)
- (vii) Repayment of Loans and Advances was Rs. 2233.32 crore (6.01 percent of total expenditure).
- (viii) Other expenditure which includes expenditure on Machinery & Other equipments, Transport, Software and Other types of assets amounts to Rs. 1101.28 crore (2.96%).

Percentage distribution of Major Heads of Expenditure is indicated in Figure-3.5





*Figure-3.5*

c) **2009-10 :**

- (i) Total expenditure of Rs. 42796.04 crore was Rs. 5614.78 crore more than the expenditure for 2008-09 i.e. an increase of 15.1 % .
- (ii) Compensation of employees constituted Rs. 13558.36 crore (31.68 percent of total expenditure) which was Rs. 2817.00 crore more than that for the year 2008-09 i.e an increase of 26.23 % .
- (iii) New construction constituted Rs. 8342.96 crore (19.49 percent of total expenditure) which was Rs. 962.26 crore more than that for 2008-09, i.e an increase of 13.04 % .
- (iv) Purchase of goods & services was worth Rs. 4101.89 crore (9.58 percent of total expenditure)
- (v) Interest Payment was Rs. 3685.48 crore (8.61 percent of total expenditure).

- (vi) Current and Capital Transfer was Rs. 9480.87 crore (22.16 percent of total expenditure).
- (vii) Repayment of Loans and Advances was Rs. 2879.78 crore (6.73 percent of total expenditure).
- (viii) Other expenditure which includes expenditure on Machinery & Other equipments, Transport, Software and Other types of assets amounts to Rs. 746.70 crore (1.74%).

Percentage distribution of Major Heads of Expenditure is indicated in Figure-3.6.

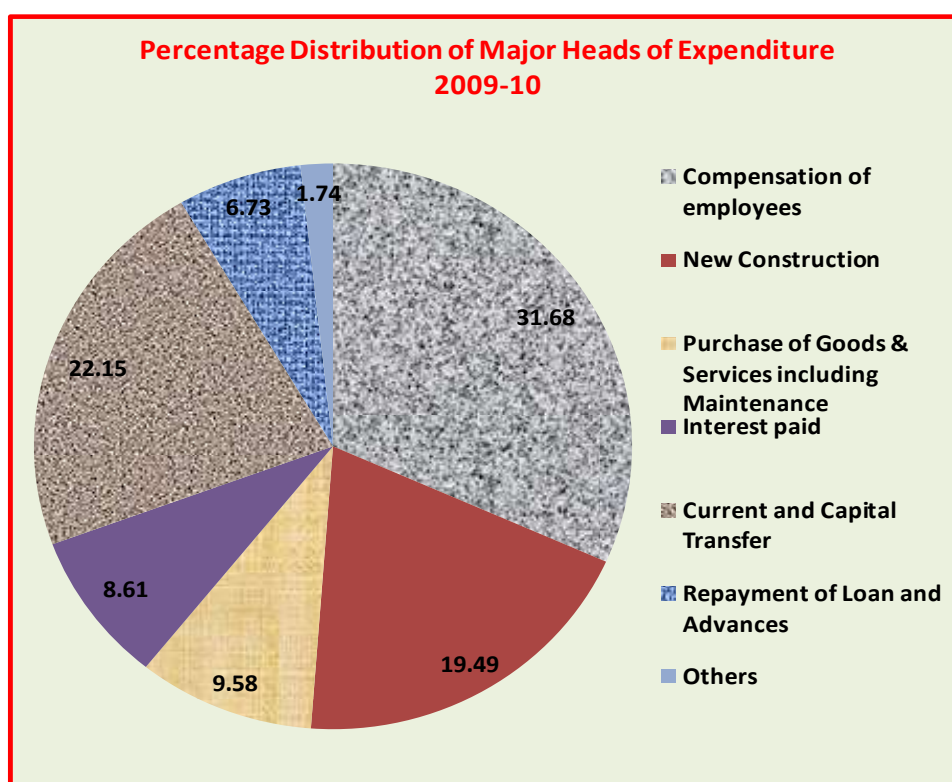


Figure-3.6

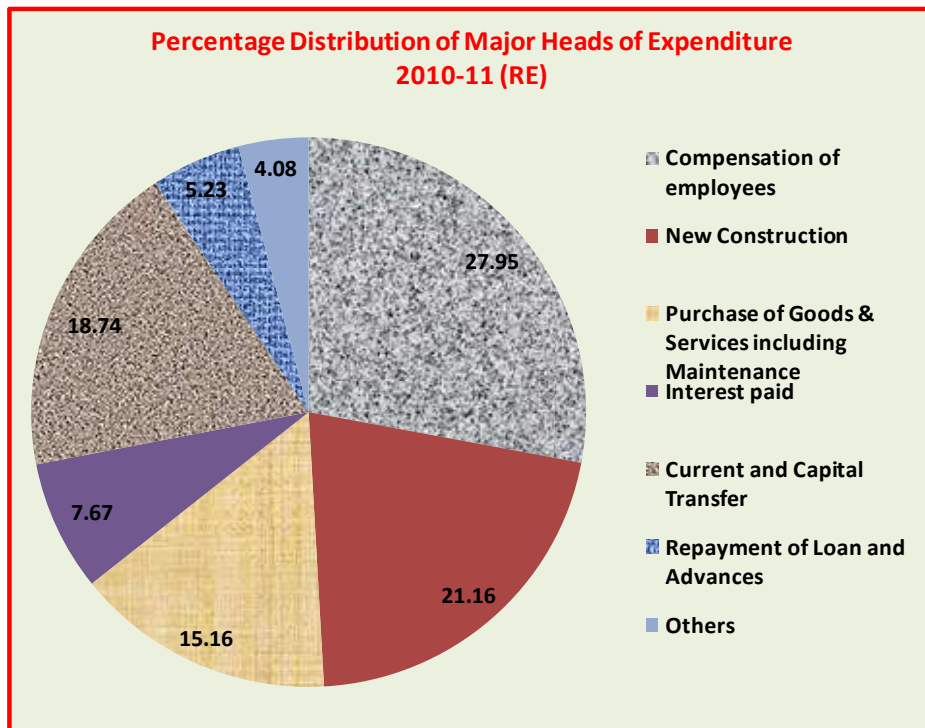
d) **2010-11 (RE) :**

- (i) Total expenditure of Rs. 58466.87 crore was Rs. 15670.83 crore more than the expenditure for 2009-10 i.e. an increase of 36.62 % .
- (ii) Compensation of employees constituted Rs. 16341.36 crore (27.95 percent of total expenditure) which was Rs.

2783 crore more than that for the year 2009-10 i.e an increase of 20.53 % .

- (iii) New construction constituted Rs. 12373.30 crore (21.16 percent of total expenditure) which was Rs. 4030.34 crore more than that for 2009-10, i.e an increase of 48.31 % .
- (iv) Purchase of goods & services was worth Rs. 8861.57 crore (15.16 percent of total expenditure).
- (v) Interest Payment was Rs. 4484.76 crore (7.67 percent of total expenditure).
- (vi) Current and Capital Transfer was Rs. 10958.79 crore (18.74 percent of total expenditure).
- (vii) Repayment of Loans and Advances was Rs. 3060.33 crore (5.24 percent of total expenditure).
- (viii) Other expenditure which includes expenditure on Machinery & Other equipments, Transport, Software and Other types of assets amounts to Rs. 2386.76 crore (4.08%).

Percentage distribution of Major Heads of Expenditure is indicated in Figure-3.7.



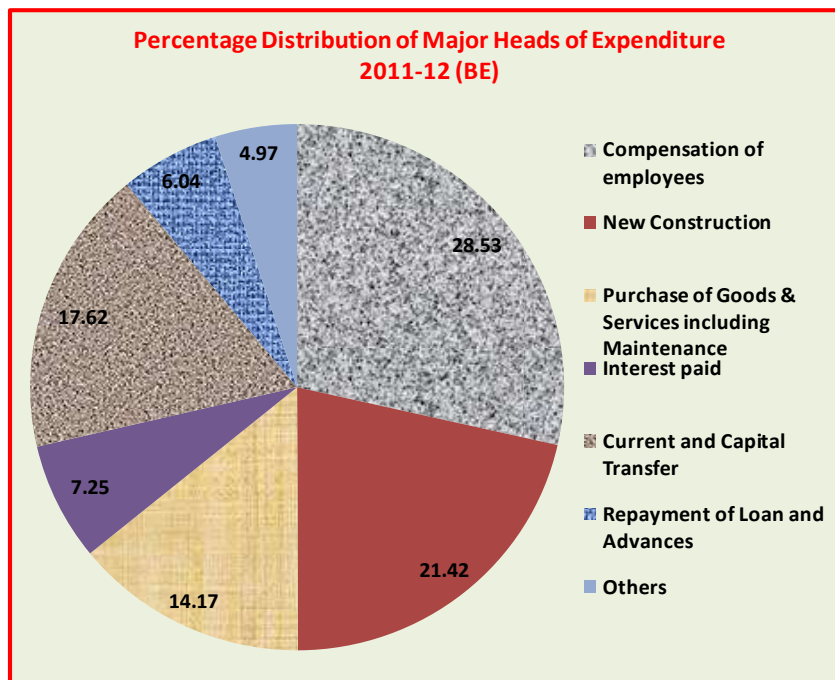
*Figure-3.7*

e) **2011-12 (BE) :**

- (i) Total expenditure of Rs. 65325.87 crore was Rs. 6859.00 crore more than the expenditure for 2010-11(RE) i.e. an increase of 11.73 % .
- (ii) Compensation of employees constituted Rs. 18638.90 crore (28.53 percent of total expenditure) which was Rs. 2297.54 crore more than that for the year 2010-11 (RE) i.e an increase of 14.06 % .
- (iii) New construction constituted Rs. 13991.87 crore (21.42 percent of total expenditure) which was Rs. 1618.57 crore more than that for 2010-11(RE), i.e an increase of 13.08 % .
- (iv) Purchase of goods & services was worth Rs. 9255.06 crore (14.17 percent of total expenditure)
- (v) Interest Payment was Rs. 4738.51 crore (7.25 percent of total expenditure).

- (vi) Current and Capital Transfer was Rs. 11507.61 crore (17.61 percent of total expenditure)
- (vii) Repayment of Loans and Advances was Rs. 3944.50 crore (6.04 percent of total expenditure).
- (viii) Other expenditure which includes expenditure on Machinery & Other equipments, Transport, Software and Other types of assets amounts to Rs. 3249.42 crore (4.97%).

Percentage distribution of Major Heads of Expenditure is indicated in Figure-3.8.



*Figure-3.8*

**3.2. Purpose wise Expenditure :** Total Expenditure incurred through the State Budget could also be categorised by the purpose for which the amount has been spent. It has been broadly categorised in following categories:-

- a)* General Public Service- It includes expenditure on General Administration, Planning and Statistical Activities, General Research and Public Order & Safety. It ranged between 11.38 - 18.67 percent during the period 2007-08 to 2011-12 (BE).
- b)* Defence- It includes expenditure on Civil Defence. It ranged between 0.22-0.36 percent during the period 2007-08 to 2011-12 (BE).
- c)* Education Affairs and Services- It includes expenditure incurred on Administrative, Regulatory and Research activities for Primary, Secondary, Higher Secondary, University Education and Other Education Affairs. It also includes expenditure on providing all type of above educational services. It ranged between 21.07-22.76 percent during the period 2007-08 to 2011-12 (BE).
- d)* Health Affairs and Services-- It includes expenditure incurred on Administrative, Regulatory and Research activities for Allopathic, Homeopathic, Ayurvedic, Unani and Other Medical Services. It also includes expenditure on providing veterinary services, mental asylum services as well as all type of medical services, mentioned above. It ranged between 3.32-4.41 percent during the period 2007-08 to 2011-12 (BE).
- e)* Social Security and Welfare Services- It includes expenditure on civil supply of rationing systems, Child Welfare Services, Care of aged and disabled persons, Family Welfare Services, Other Welfare Services for widows, freedom fighters etc. It also includes expenditure on unemployment benefits, old age pensions and other benefits to compensate loss on income. It ranged between 3.88-8.64 percent during the period 2007-08 to 2011-12 (BE).
- f)* Housing and Community Services- It includes expenditure on Housing and Community services, Sanitary Affairs Services as well as Housing

and Community Amenities Affairs and Services etc. It ranged between 4.86-12.72 percent during the period 2007-08 to 2011-12 (BE).

*g)* Culture, Recreational and Religious Affairs Services- It includes expenditure on Art & Culture, Recreational & Sporting Services, Tourism Affairs and Services etc. It ranged between 0.44-0.90 percent during the period 2007-08 to 2011-12 (BE).

*h)* Economic Affairs and Services-It includes expenditure incurred on Administration, Regulation and Research on activities and affairs of :

- Agriculture, Forestry, Fishing and Hunting
- Mining, Manufacturing and Construction
- Electricity, Gas, Steam and Other Energy Sources
- Drinking Water Supply
- Transportation and Communication etc.

It ranged between 20.24-24.91 percent during the period 2007-08 to 2011-12 (BE).

*i)* Environment Protection- It includes expenditure on Waste Management, Waste Water Management Prevention and Control of Pollution and Environmental Research and Education etc. It was almost negligible during the period.

*j)* Relief on Calamities- It includes expenditure on Food Relief, Drought Relief etc. It ranged between 0.01-3.87 percent during the period 2007-08 to 2011-12 (BE).

*k)* Others- It includes expenditures incurred on DCUs, Interest, Repayment of Public Debt and Loan & Advances etc. It ranged between 17.10-19.90 percent during the period 2007-08 to 2011-12 (BE).

Expenditure by these broad categories are indicated below in Table-3.3

**Table-3.3**  
**Total Expenditure BY Major Type of Purposes**

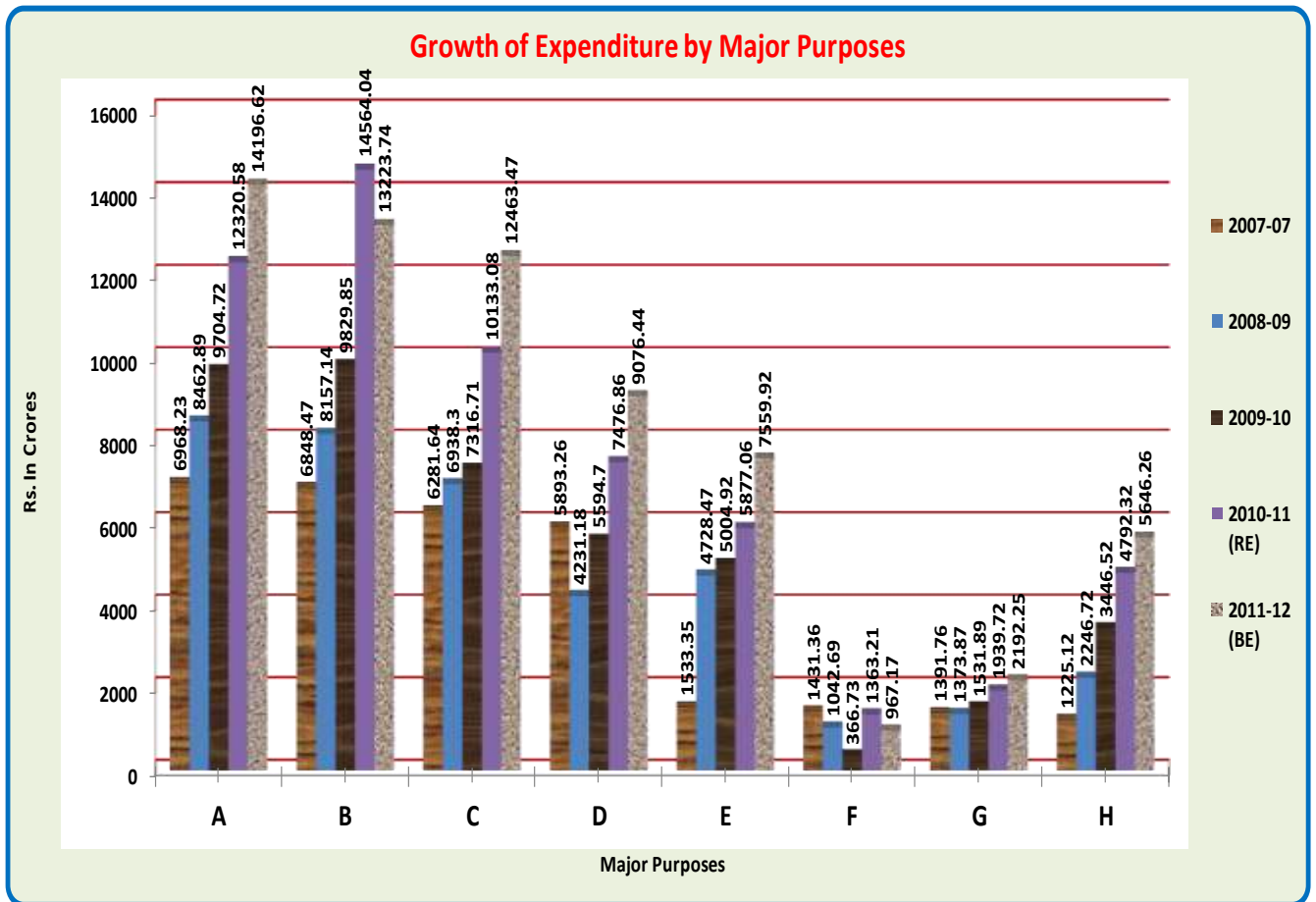
State- Bihar

(Rs. In Crore)

Purpose Code	Description	2007-08	%	2008-09	%	2009-10	%	2010-11 (RE)	%	2011-12 BE)	%
1	2	3	4	5	6	7	8	9	10	11	12
1	General Public Services	5893.26	18.67	4231.18	11.38	5594.70	13.07	7476.86	12.79	9076.44	13.89
2	Defence	68.70	0.22	88.06	0.24	93.36	0.22	190.15	0.33	233.54	0.36
3	Education Affairs and Services	6968.23	22.07	8462.89	22.76	9704.72	22.68	12320.6	21.07	14196.6	21.73
4	Health Affairs and Services	1391.76	4.41	1373.87	3.70	1531.89	3.58	1939.72	3.32	2192.25	3.36
5	Social Security and Welfare Affairs and Services	1225.12	3.88	2246.72	6.04	3446.52	8.05	4792.32	8.20	5646.26	8.64
6	Housing and Community Amenity Affairs and Services	1533.35	4.86	4728.47	12.72	5004.92	11.69	5877.06	10.05	7559.92	11.57
7	Cultural, Recreational and Religious Affairs Services	138.93	0.44	333.77	0.90	267.25	0.62	340.44	0.58	313.32	0.48
8	Economic Affairs and Services	6848.47	21.69	8157.14	21.94	9829.85	22.97	14564	24.91	13223.7	20.24
9	Environmental Protection	0.38	0.00	0.44	0.00	0.65	0.00	0.87	0.00	0	0.00
10	Relief on Calamities	1223.35	3.87	620.42	1.67	5.47	0.01	831.75	1.42	420.31	0.64
0.0	Others	6281.64	19.90	6938.30	18.66	7316.71	17.10	10133.1	17.33	12463.5	19.08
<b>Total</b>		<b>31573.19</b>	<b>100.00</b>	<b>37181.26</b>	<b>100.00</b>	<b>42796.04</b>	<b>100.00</b>	<b>58466.9</b>	<b>100.00</b>	<b>65325.9</b>	<b>100.00</b>

Trends of these components could be visualised through the bar chart in Figure-3.9





**Figure-3.9**

A--Education Affairs and Services;

B--Economic Affairs and Services;

C--Others;

D--General Public Services;

E--Housing and Community Amenity Affairs and Services

F--Cultural, Recreational and Religious Affairs Services, Environmental Protection, Defence and Relief on Calamities;

G--Health Affairs and Services;

H-- Social Security and Welfare Affairs and Services.

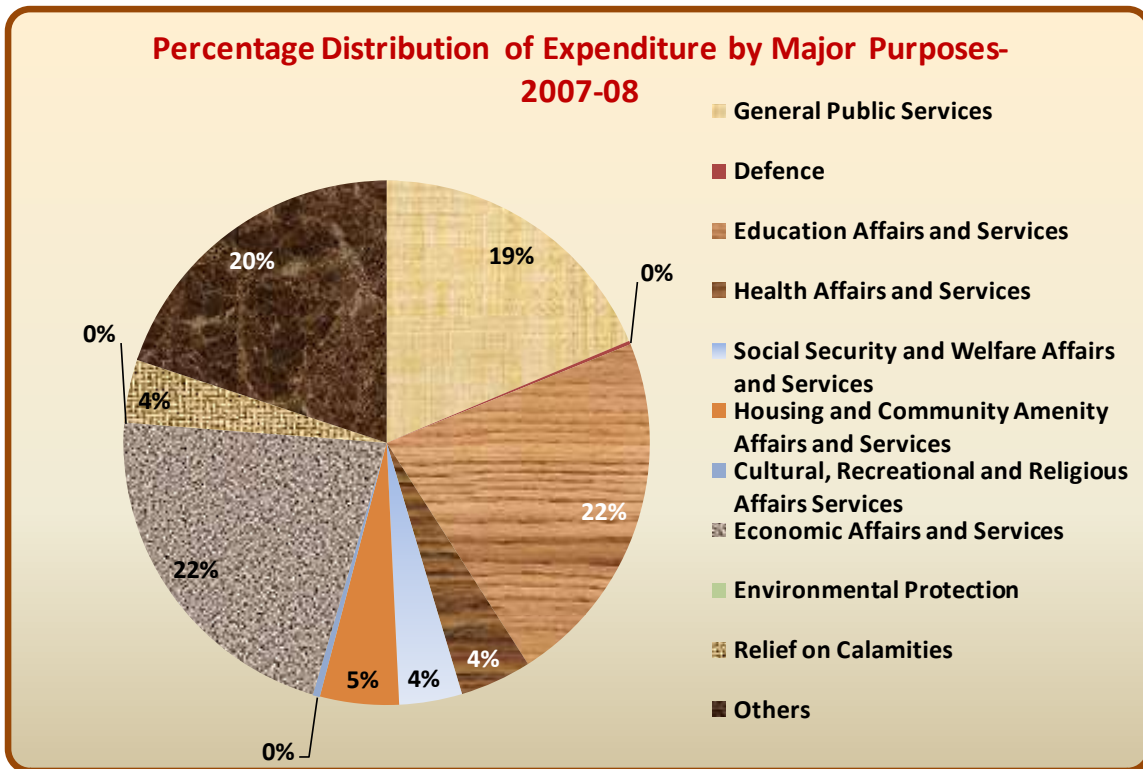
### 3.2.1. Year wise Analysis: Year wise position of these components are as follows :

#### a) 2007-08 :

- (i) Expenditure of Rs. 5893.26 crore on General Public Services was Rs. 1235.52 crore more than the expenditure for 2006-07 i.e. an increase of 26.53 % .

- (ii) Expenditure of Rs. 68.70 crore on Civil Defence was Rs. 0.23 crore more than the expenditure for 2006-07 i.e. an increase of 0.34 % .
- (iii) Expenditure of Rs. 6968.23 crore on Education Affairs and Services was Rs. 1564.53 crore more than the expenditure for 2006-07 i.e. an increase of 28.95 % .
- (iv) Expenditure of Rs. 1391.76 crore on Health Affairs and Services was Rs. 462.34 crore more than the expenditure for 2006-07 i.e. an increase of 49.75 % .
- (v) Expenditure of Rs. 1225.12 crore on Social Security and Welfare Services was Rs. 493.56 crore more than the expenditure for 2006-07 i.e. an increase of 67.47 % .
- (vi) Expenditure of Rs. 1533.35 crore on Housing and Community Amenity Affairs and Services was Rs. 456.75 crore more than the expenditure for 2006-07 i.e. an increase of 42.43 % .
- (vii) Expenditure of Rs. 138.93 crore on Cultural, Recreational and Religious Affairs Services was Rs. 84.88 crore more than the expenditure for 2006-07 i.e. an increase of 157.04 % .
- (viii) Expenditure of Rs. 6848.47 crore on Economic Affairs and Services was Rs. 1243.70 crore more than the expenditure for 2006-07 i.e. an increase of 22.19 % .
- (ix) Expenditure of Rs. 0.38 crore on Environmental Protection was Rs. 0.09 crore more than the expenditure for 2006-07 i.e. an increase of 31.03 % .
- (x) Expenditure of Rs. 1223.35 crore on Relief on Calamities was Rs. 1212.45 crore more than the expenditure for 2006-07 i.e. an increase of 11123.39 % .
- (xi) Expenditure of Rs. 6281.64 crore on 'Other' purposes was Rs. 2317.33 crore less than the expenditure for 2006-07 i.e. a fall of 26.95 % .

Percentage distribution of Expenditure by Major Purposes is indicated in Figure-3.10.



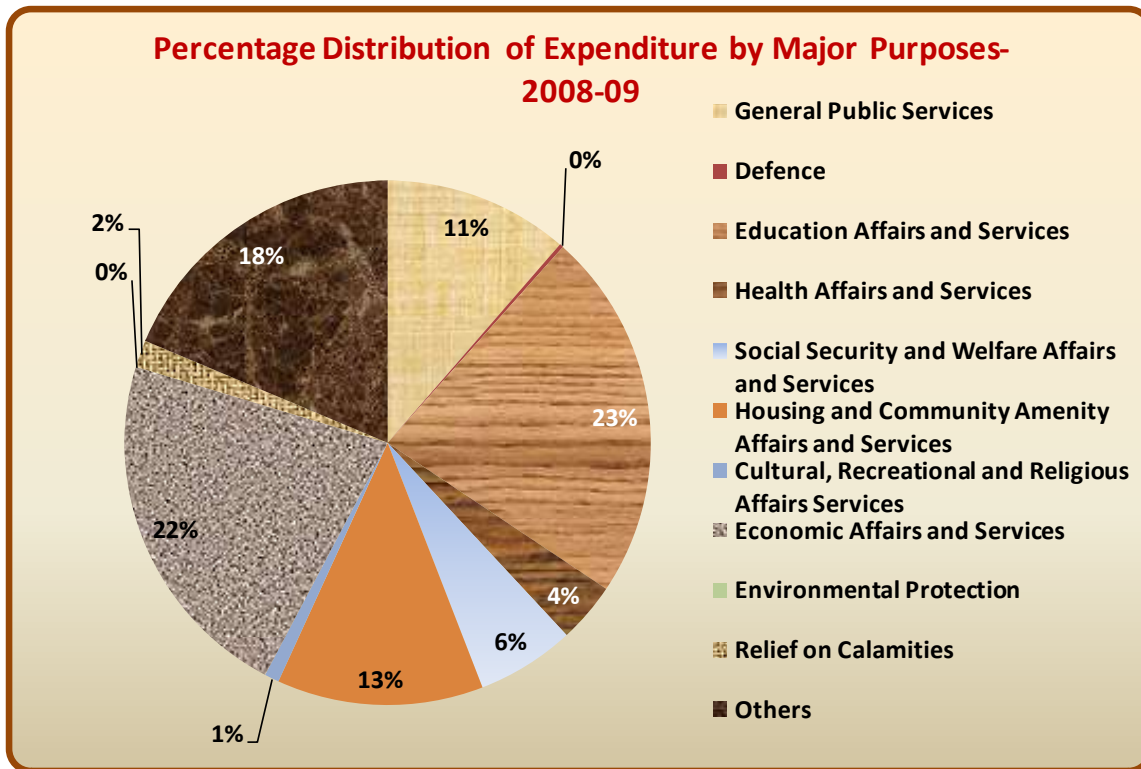
*Figure-3.10*

**b) 2008-09 :**

- (i) Expenditure of Rs. 4231.18 crore on General Public Services was Rs. 1662.08 crore less than the expenditure for 2007-08 i.e. a fall of 28.20 % .
- (ii) Expenditure of Rs. 88.06 crore on Civil Defence was Rs. 19.36 crore more than the expenditure for 2007-08 i.e. an increase of 28.18 % .
- (iii) Expenditure of Rs. 8462.89 crore on Education Affairs and Services was Rs. 1494.66 crore more than the expenditure for 2007-08 i.e. an increase of 21.45 % .
- (iv) Expenditure of Rs. 1373.87 crore on Health Affairs and Services was Rs. 17.89 crore less than the expenditure for 2007-08 i.e. a fall of 1.29 % .
- (v) Expenditure of Rs. 2246.72 crore on Social Security and Welfare Services was Rs. 1021.60 crore more than the expenditure for 2007-08 i.e. an increase of 83.39 % .

- (vi) Expenditure of Rs. 4728.47 crore on Housing and Community Amenity Affairs and Services was Rs. 3195.12 crore more than the expenditure for 2007-08 i.e. an increase of 208.38 % .
- (vii) Expenditure of Rs. 333.77 crore on Cultural, Recreational and Religious Affairs Services was Rs. 194.84 crore more than the expenditure for 2007-08 i.e. an increase of 140.24 %.
- (viii) Expenditure of Rs. 8157.14 crore on Economic Affairs and Services was Rs. 1308.67 crore more than the expenditure for 2007-08 i.e. an increase of 19.11 % .
- (ix) Expenditure of Rs. 0.44 crore on Environmental Protection was Rs. 0.06 crore more than the expenditure for 2007-08 i.e. an increase of 15.79 % .
- (x) Expenditure of Rs. 620.42 crore on Relief on Calamities was Rs. 602.93 crore less than the expenditure for 2007-08 i.e. a fall of 49.29 % .
- (xi) Expenditure of Rs. 6938.30 crore on 'Other' purposes was Rs. 656.66 crore more than the expenditure for 2007-08 i.e. an increase of 10.45 % .

Percentage distribution of Expenditure by Major Purposes is indicated in Figure-3.11.



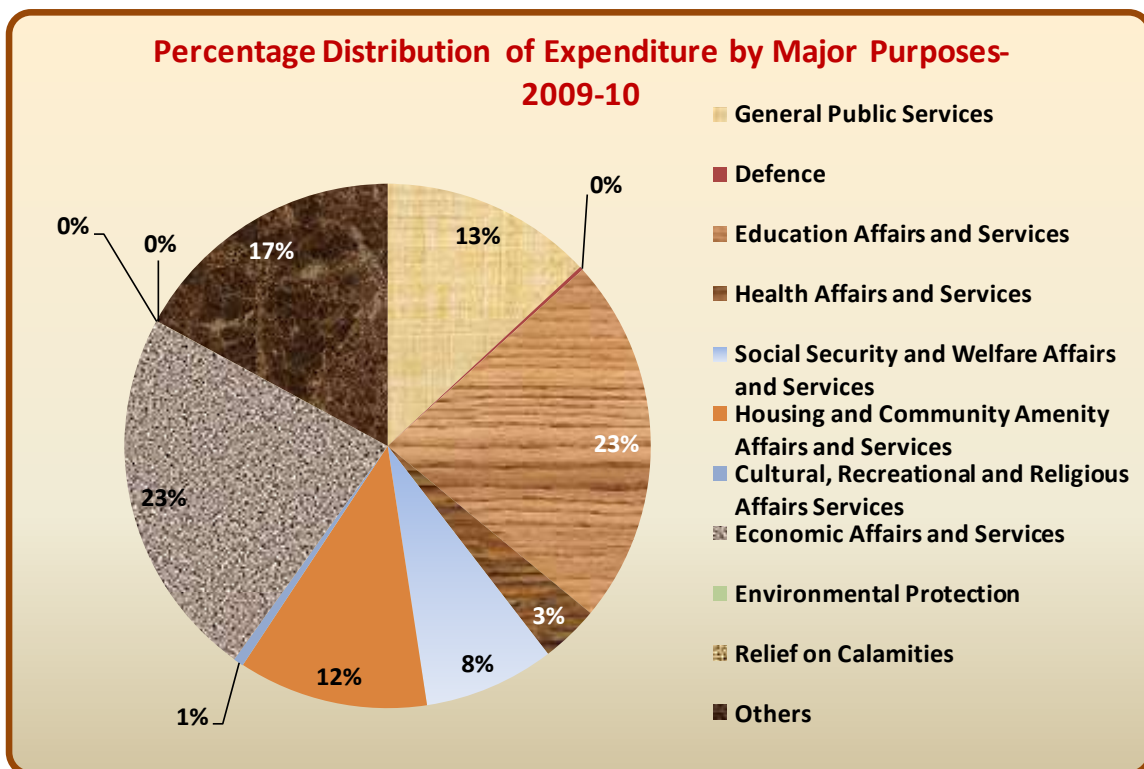
*Figure-3.11*

**c) 2009--10 :**

- (i) Expenditure of Rs. 5594.70 crore on General Public Services was Rs. 1363.52 crore more than the expenditure for 2008-09 i.e. an increase of 32.23 % .
- (ii) Expenditure of Rs. 93.36 crore on Civil Defence was Rs. 5.30 crore more than the expenditure for 2008-09 i.e. an increase of 6.02 % .
- (iii) Expenditure of Rs. 9704.72 crore on Education Affairs and Services was Rs. 1241.83 crore more than the expenditure for 2008-09 i.e. an increase of 14.67 % .
- (iv) Expenditure of Rs. 1531.89 crore on Health Affairs and Services was Rs. 158.02 crore more than the expenditure for 2008-09 i.e. an increase of 11.50 % .
- (v) Expenditure of Rs. 3446.52 crore on Social Security and Welfare Services was Rs. 1199.80 crore more than the expenditure for 2008-09 i.e. an increase of 53.40 % .

- (vi) Expenditure of Rs. 5004.92 crore on Housing and Community Amenity Affairs and Services was Rs. 276.45 crore more than the expenditure for 2008-09 i.e. an increase of 5.85 % .
- (vii) Expenditure of Rs. 267.25 crore on Cultural, Recreational and Religious Affairs Services was Rs. 66.52 crore less than the expenditure for 2008-09 i.e. a fall of 19.93 % .
- (viii) Expenditure of Rs. 9829.85 crore on Economic Affairs and Services was Rs. 1672.71 crore more than the expenditure for 2008-09 i.e. an increase of 20.51 % .
- (ix) Expenditure of Rs. 0.65 crore on Environmental Protection was Rs. 0.21 crore more than the expenditure for 2008-09 i.e. an increase of 47.73 % .
- (x) Expenditure of Rs. 5.47 crore on Relief on Calamities was Rs. 614.95 crore less than the expenditure for 2008-09 i.e. a fall of 99.12 % .
- (xi) Expenditure of Rs. 7316.71 crore on 'Other' purposes was Rs. 378.41 crore more than the expenditure for 2008-09 i.e. an increase of 5.45 % .

Percentage distribution of Expenditure by Major Purposes is indicated in Figure-3.12.



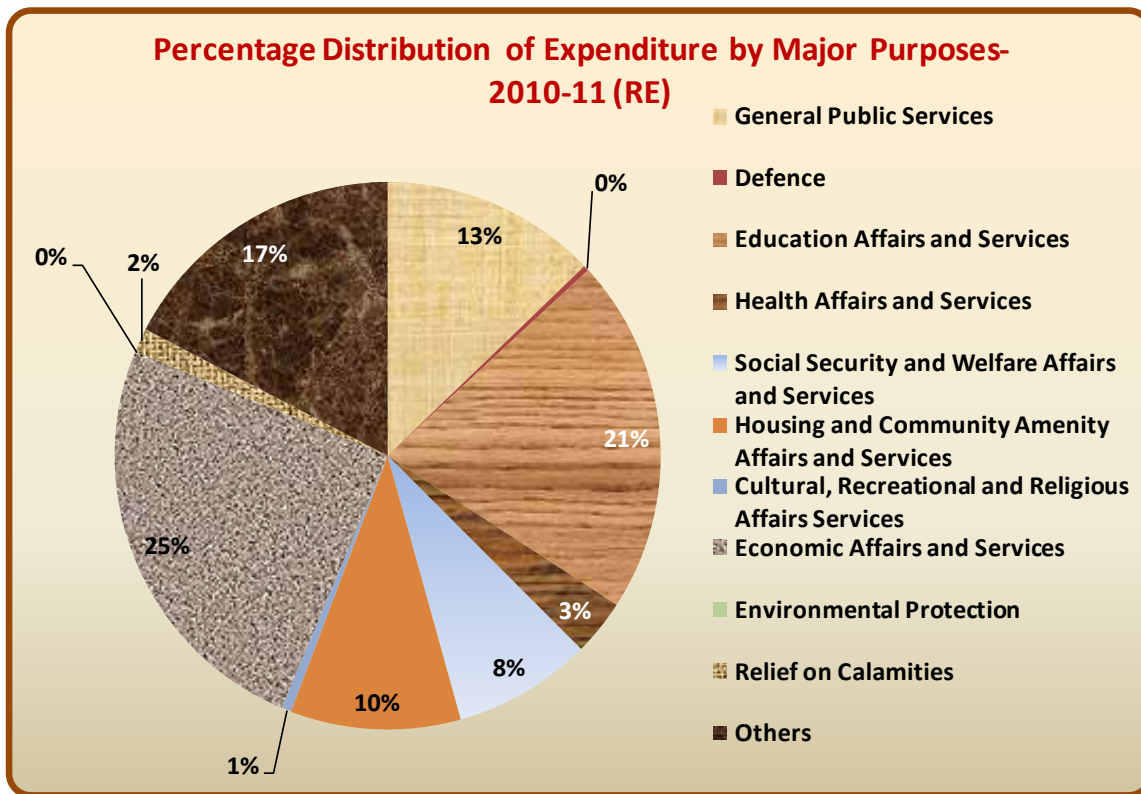
*Figure-3.12*

**d) 2010-11(RE) :**

- (i) Expenditure of Rs. 7476.86 crore on General Public Services was Rs. 1882.16 crore more than the expenditure for 2009-10 i.e. an increase of 33.64 % .
- (ii) Expenditure of Rs. 190.15 crore on Civil Defence was Rs. 96.79 crore more than the expenditure for 2009-10 i.e. an increase of 103.67 % .
- (iii) Expenditure of Rs. 12320.58 crore on Education Affairs and Services was Rs. 2615.86 crore more than the expenditure for 2009-10 i.e. an increase of 26.95 % .
- (iv) Expenditure of Rs. 1939.72 crore on Health Affairs and Services was Rs. 407.83 crore more than the expenditure for 2009-10 i.e. an increase of 26.62 % .
- (v) Expenditure of Rs. 4792.32 crore on Social Security and Welfare Services was Rs. 1345.80 crore more than the expenditure for 2009-10 i.e. an increase of 39.05 % .
- (vi) Expenditure of Rs. 5877.06 crore on Housing and Community Amenity Affairs and Services was Rs. 872.14 crore more than the expenditure for 2009-10 i.e. an increase of 17.43 % .
- (vii) Expenditure of Rs. 340.44 crore on Cultural, Recreational and Religious Affairs Services was Rs. 73.19 crore more than the expenditure for 2009-10 i.e. an increase of 27.39 % .
- (viii) Expenditure of Rs. 14564.04 crore on Economic Affairs and Services was Rs. 4734.19 crore more than the expenditure for 2009-10 i.e. an increase of 48.16 % .
- (ix) Expenditure of Rs. 0.87 crore on Environmental Protection was Rs. 0.22 crore more than the expenditure for 2009-10 i.e. an increase of 33.85 % .

- (x) Expenditure of Rs. 831.75 crore on Relief on Calamities was Rs. 826.28 crore more than the expenditure for 2009-10 i.e. an increase of 15105.67 % .
- (xi) Expenditure of Rs. 10133.08 crore on 'Other' purposes was Rs. 2816.37 crore more than the expenditure for 2009-10 i.e. an increase of 38.49 % .

Percentage distribution of Expenditure by Major Purposes is indicated in Figure-3.13.



*Figure-3.13*

**e) 2011-12 (BE) :**

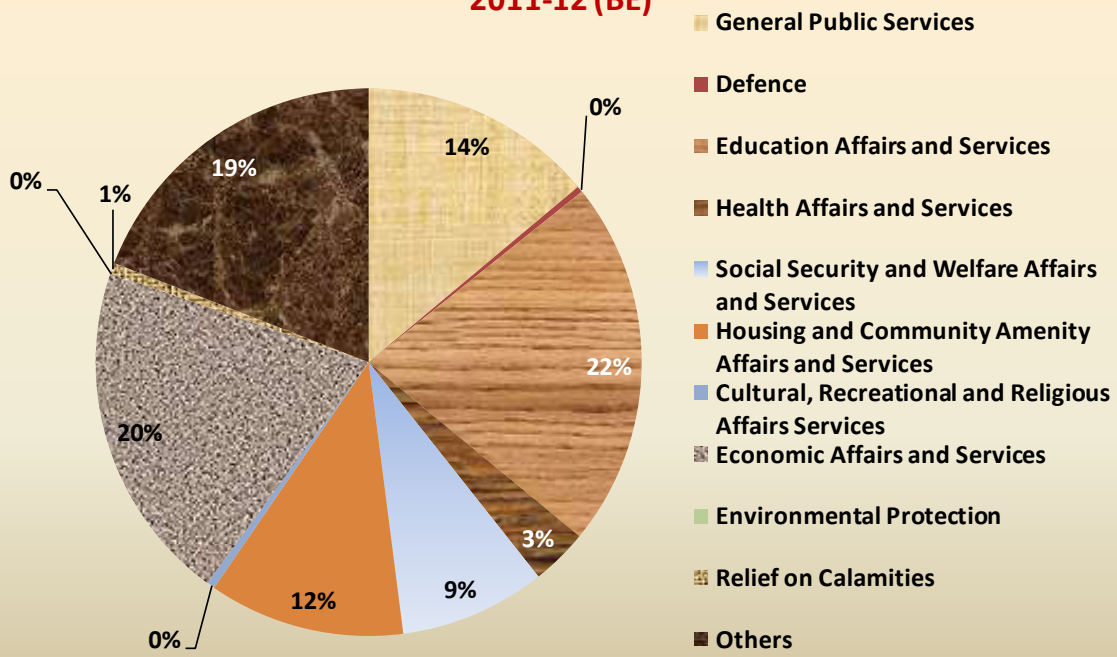
- (i) Expenditure of Rs. 9076.44 crore on General Public Services was Rs. 1599.58 crore more than the expenditure for 2010-11 (RE) i.e. an increase of 21.39 %.
- (ii) Expenditure of Rs. 233.54 crore on Civil Defence was Rs. 43.39 crore more than the expenditure for 2010-11 (RE) i.e. an increase of 22.82 % .



- (iii) Expenditure of Rs. 14196.62 crore on Education Affairs and Services was Rs. 1876.04 crore more than the expenditure for 2010-11 (RE) i.e. an increase of 15.23 %
- (iv) Expenditure of Rs. 2192.25 crore on Health Affairs and Services was Rs. 252.53 crore more than the expenditure for 2010-11 (RE) i.e. an increase of 13.02 % .
- (v) Expenditure of Rs. 5646.26 crore on Social Security and Welfare Services was Rs. 853.94 crore more than the expenditure for 2010-11 (RE) i.e. an increase of 17.82 %
- (vi) Expenditure of Rs. 7559.92 crore on Housing and Community Amenity Affairs and Services was Rs. 1682.86 crore more than the expenditure for 2010-11 (RE) i.e. an increase of 28.63 % .
- (vii) Expenditure of Rs. 313.32 crore on Cultural, Recreational and Religious Affairs Services was Rs. 27.12 crore less than the expenditure for 2010-11 (RE) i.e. a fall of 7.97 % .
- (viii) Expenditure of Rs. 13223.74 crore on Economic Affairs and Services was Rs. 1340.30 crore less than the expenditure for 2010-11 (RE) i.e. a fall of 9.20 %.
- (ix) Expenditure of Rs. 0.00 crore on Environmental Protection was Rs. 0.87 crore less than the expenditure for 2010-11 (RE) i.e. a fall of 100.00 % .
- (x) Expenditure of Rs. 420.31 crore on Relief on Calamities was Rs. 411.44 crore less than the expenditure for 2010-11 (RE) i.e. a fall of 49.47 % .
- (xi) Expenditure of Rs. 12463.47 crore on 'Other' purposes was Rs. 2330.39 crore more than the expenditure for 2010-11 (RE) i.e. an increase of 23.00 % .

Percentage distribution of Expenditure by Major Purposes is indicated in Figure-3.14.

**Percentage Distribution of Expenditure by Major Purposes-  
2011-12 (BE)**



*Figure-3.14*

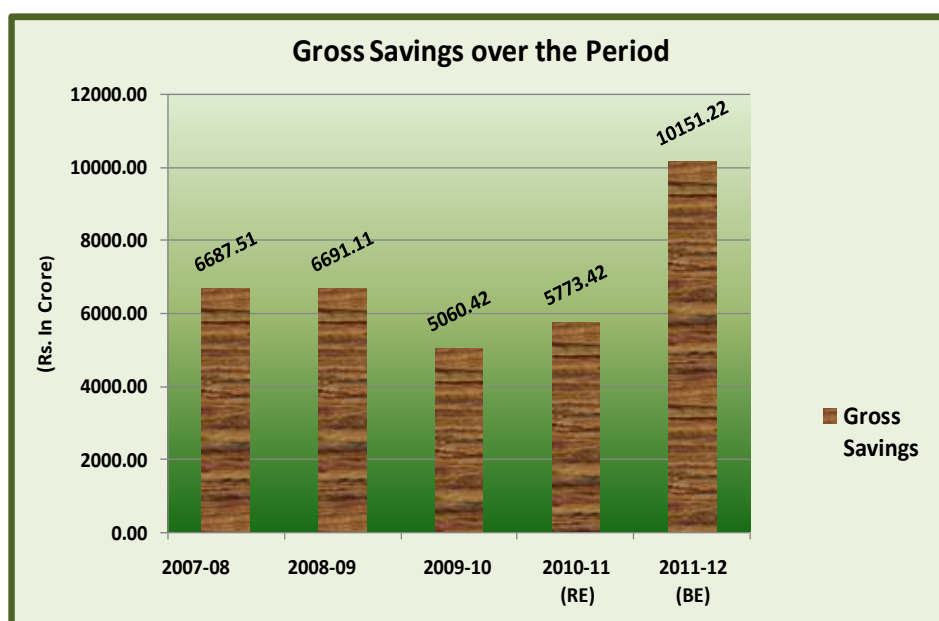
# Chapter-4

## Gross Savings

**Gross Savings :** Gross Savings is defined as surplus of current receipts over current expenditure plus depreciations. As depreciations are precisely accounted for, it is taken as zero. Current receipts comprises items 1 to 8 as indicated in Table-1, while current expenditure comprises items 1, 3, 4, 5 &6 in Table-2. The gross savings of the State Govt. increased from Rs. 6687.51 crore in 2007-08 to Rs. 10151.22 crore in 2011-12 (BE) as indicated in the Table-4.1 and Figure-4.1 below.

**Table-4.1**  
Gross Savings

State : Bihar		(Rs. In Crore)				
S.NO.	ITEMS	2007-08	2008-09	2009-10	2010-11 (RE)	2011-12 (BE)
<b>Administrative Departments</b>						
1	Current Receipts	28100.23	32412.01	34446.50	45492.51	53796.95
2	Current Expenditure	21412.72	25720.90	29386.08	39719.09	43645.73
3	Surplus on Current A/C (1-2)	6687.51	6691.11	5060.42	5773.42	10151.22
4	Depreciation (CFC)	0.00	0.00	0.00	0.00	0.00
5	Gross Savings (3+4)	6687.51	6691.11	5060.42	5773.42	10151.22



*Figure-4.1*

Trends of Gross savings registered during the period were as follow:

- (i) Gross Savings was Rs. 6687.51 crore for the year 2007-08. This was Rs. 961.51 crore more than that for the year 2006-07 i.e. an increase of 16.79 %.
- (ii) Gross Savings was Rs. 6691.11 crore for the year 2008-09. This was just Rs. 3.60 crore more than that for the year 2007-08, i.e. almost at the same level.
- (iii) Gross Savings was Rs. 5060.42 crore for the year 2009-10. This was Rs. 1631.09 crore less than that for the year 2008-09 i.e. a fall of 24.37 %.
- (iv) Gross Savings was Rs. 5773.42 crore for the year 2010-11 (RE). This was Rs. 713 crore more than that for the year 2009-10 i.e. an increase of 14.08 %.
- (iii) Gross Savings was Rs. 10151.22 crore for the year 2011-12 (BE). This was Rs. 4377.80 crore more than that for the year 2010-11 (RE) i.e. an increase of 75.83 %.

## **Chapter-5**

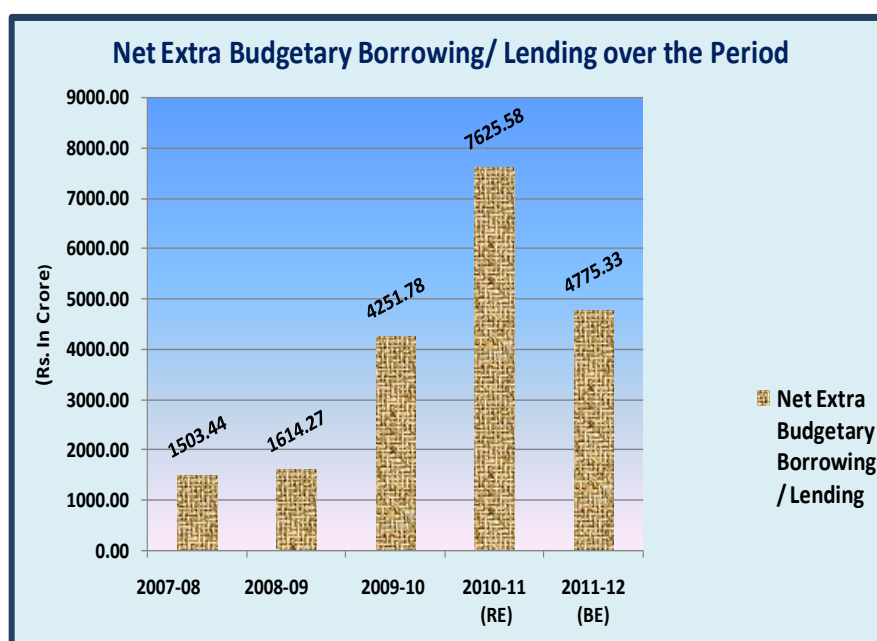
## *Net Extra Budgetary Borrowing/ Lending*

**Net Extra Budgetary Borrowing/ Lending:** Net Extra Borrowing/ Lending are required to meet expenditure on Capital Fixed Assets and Financial Assets. The Net Extra Borrowing/ Lending of the State Govt. is indicated in the Table-5.1 and Figure-5.1 below.

**Table-5.1**

### *Net Extra Budgetary Borrowing/ Lending*

State : Bihar		(Rs. In Crore)				
S.NO.	ITEMS	2007-08	2008-09	2009-10	2010-11 (RE)	2011-12 (BE)
	Capital Expenditure on Fixed Assets	8113.79	8302.88	9309.20	13354.45	14920.08
2	Add Expenditure on Financial Assets	77.16	2.50	3.00	44.55	6.47
3	Less Surplus on current Accounts	6687.51	6691.11	5060.42	5773.42	10151.22
4	Net Extra Budgetary Receipts(1+2-3)	1503.44	1614.27	4251.78	7625.58	4775.33



*Figure-5.1*

Net Extra Borrowing during the period was as follows

- (i) Net Extra Budgetary Borrowing/ Lending for the year 2007-08 was Rs. 1503.44 crore which was Rs. 1126.09 crore less than that for the year 2006-07 i.e. a fall of 42.82 % .
- (ii) Net Extra Budgetary Borrowing/ Lending for the year 2008-09 was Rs. 1614.27 crore which was Rs. 110.83 crore more than that for the year 2007-08 i.e. an increase of 7.37 %.
- (iii) Net Extra Budgetary Borrowing/ Lending for the year 2009-10 was Rs. 4251.78 crore which was Rs. 2637.51 crore more than that for the year 2008-09 i.e. an increase of 163.39 %.
- (iii) Net Extra Budgetary Borrowing/ Lending for the year 2010-11 (RE) was Rs. 7625.58 crore which was Rs. 3373.80 crore more than that for the year 2009-10 i.e. an increase of 79.35 %.
- (iii) Net Extra Budgetary Borrowing/ Lending for the year 2011-12 (BE) was Rs. 4775.33 crore which was Rs. 2850.25 crore less than that for the year 2010-11 (RE) i.e. a fall of 37.38 %.

## **Chapter-6**

***Gross Capital Formation:  
Adminstrative Departments &  
Departmental Commercial Undertakings (DCUs)***

Gross Capital Formation refers to the aggregate of gross additions to fixed assets, namely Construction, and Machinery & Equipment. Construction activity covers all new construction, major alteration and repairs of buildings, highways, streets, bridges, culverts, dams, drainages, wells & other irrigation sources, water and power projects, communication systems, land improvement, planting and cultivating new orchards, afforestation projects etc. Machinery and equipment comprises all types of machinery like agricultural machinery, power generating machinery, manufacturing machinery, transport equipment, furniture and furnishings. It also includes Computer hardwares and software. Using the information on the actual expenditure incurred outlays of these items from the State Budget, the estimates of gross capital formation at the current price have been prepared for these years for Administrative Departments and DCUs.

Gross Capital Formation increased from 7909.23 crore in 2007-08 to 14581.29 crore in 2011-12 (BE). However, it had a fluctuating trend throughout the period. In first two years i.e 2007-08 and 2008-09 it registered a marginal fall of 0.60 % and 2.12 % respectively. But after that, it had an upward trend registering a growth as high as 51.23 % in 2010-11 (RE).

Gross Capital Formation by Administrative Departments and DCUs for 2007-08 to 2011-12 (BE) are indicated below in Table 6.1.

### **Table-6.1**

**Gross Capital Formation by the Administrative Departments & Departmental  
Commercial Undertakings : By Type**

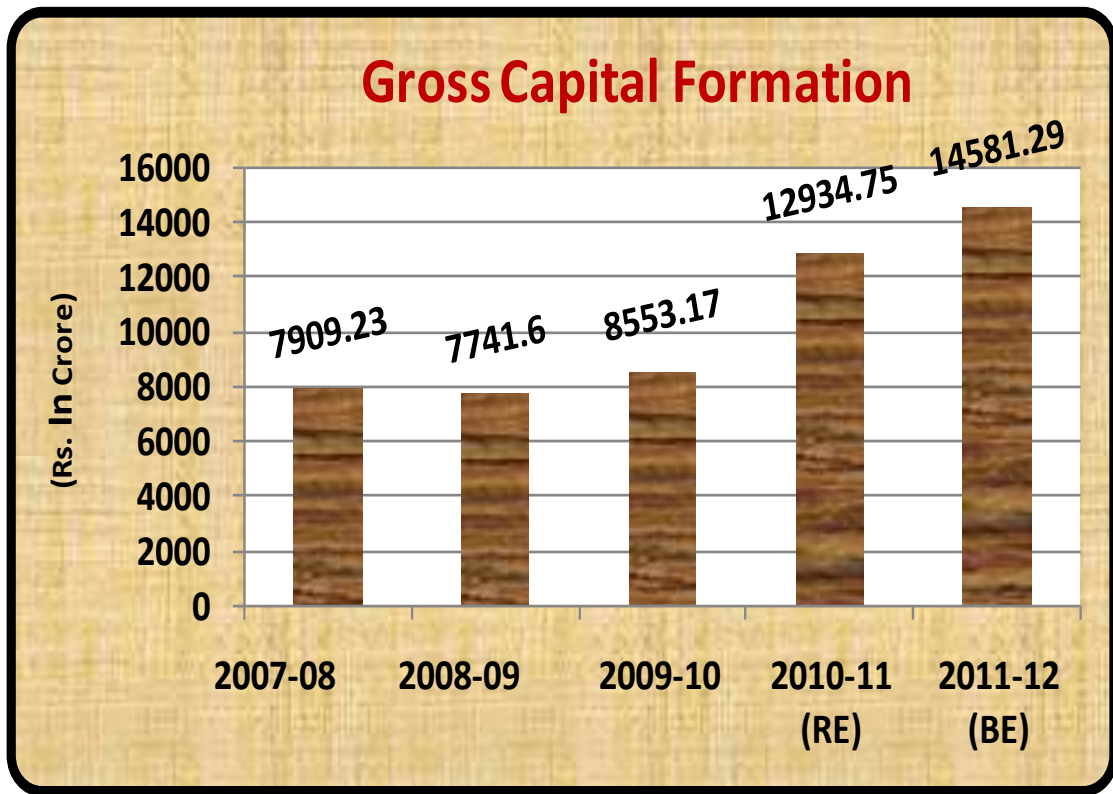
State : Bihar

(Rs. In Crore)

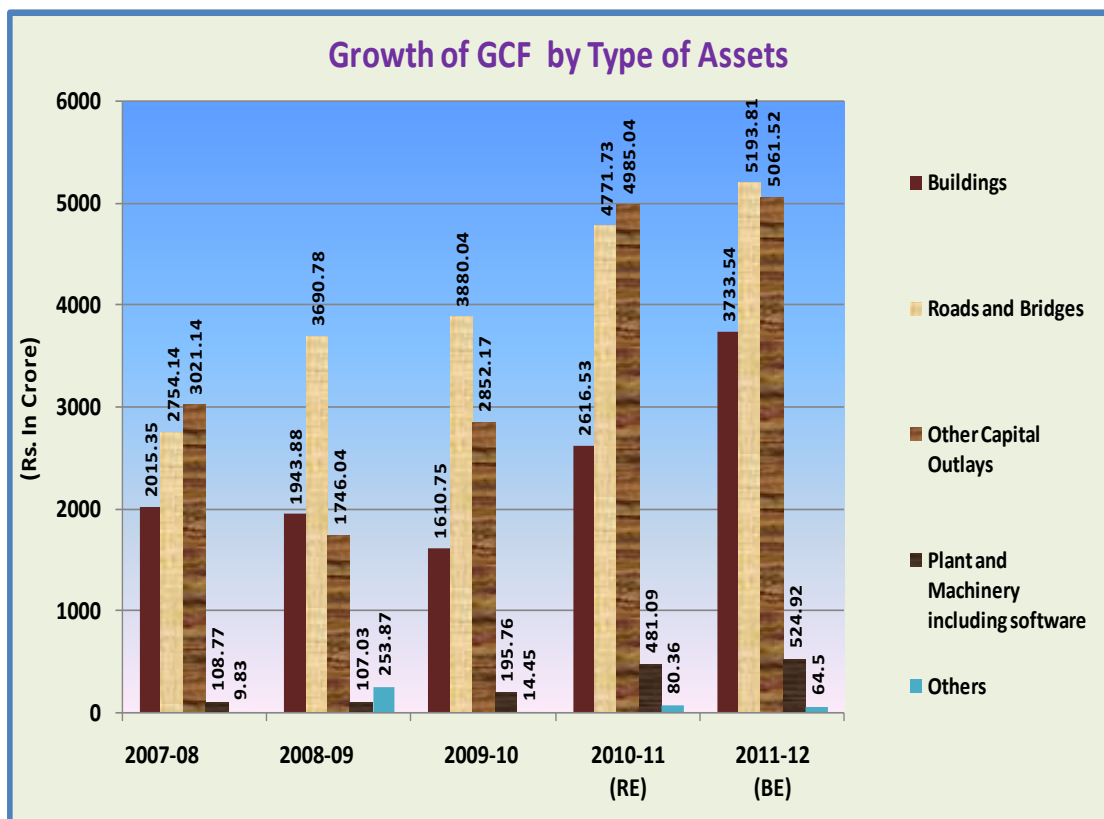
S.NO.	ITEMS	2007-08	2008-09	2009-10	2010-11	2011-12
		Actual	Actual	Actual	RE	BE
<b>A. Administrative Departments</b>						
1	<b>New Capital Formation (Outlay)</b>	7270.61	7159.24	7965.14	11822.81	13238.34
1.1	Construction Works	7149.53	7045.90	7754.97	11265.43	12652.83
1.2	Plant & Machinery including Software	120.49	106.98	195.72	479.16	522.50
1.3	Transport Equipments	0.00	6.36	14.45	78.14	62.93
1.4	Cultivated Assets	0.59	0.00	0.00	0.08	0.08
1.5	Others	0.00	0.00	0.00	0.00	0.00
2	Change in Stock	0.00	8.40	0.00	1.25	1.25
3	Net Purchase of Second Hand Assets	-3.02	0.00	0.00	0.00	0.00
4	<b>GCF (Admn.) (1+2+3)</b>	<b>7267.59</b>	<b>7167.64</b>	<b>7965.14</b>	<b>11824.06</b>	<b>13239.59</b>
<b>B. Departmental Commercial Undertakings</b>						
4	<b>New Capital Formation (Outlay)</b>	<b>641.64</b>	<b>334.85</b>	<b>588.03</b>	<b>1110.69</b>	<b>1341.70</b>
4.1	Construction Works	641.10	334.80	587.99	1107.87	1339.04
4.2	Plant & Machinery including Software	0.54	0.05	0.04	1.93	2.42
4.3	Transport Equipments	0.00	0.00	0.00	0.89	0.24
4.4	Cultivated Assets	0.00	0.00	0.00	0.00	0.00
4.5	Others	0.00	0.00	0.00	0.00	0.00
5	Change in Stock	0.00	239.11	0.00	0.00	0.00
6	Net Purchase of Second Hand Assets	0.00	0.00	0.00	0.00	0.00
7	<b>GCF (DCUs) (4+5+6)</b>	<b>641.64</b>	<b>573.96</b>	<b>588.03</b>	<b>1110.69</b>	<b>1341.70</b>
<b>Gross Capital Formation (4+7)</b>		<b>7909.23</b>	<b>7741.60</b>	<b>8553.17</b>	<b>12934.75</b>	<b>14581.29</b>

Figure-6.1 depicts the temporal position of Gross Capital Formation by the State Budget, whereas its distribution by type of Assets has been depicted in Figure-6.2.





*Figure-6.1*



*Figure-6.2*

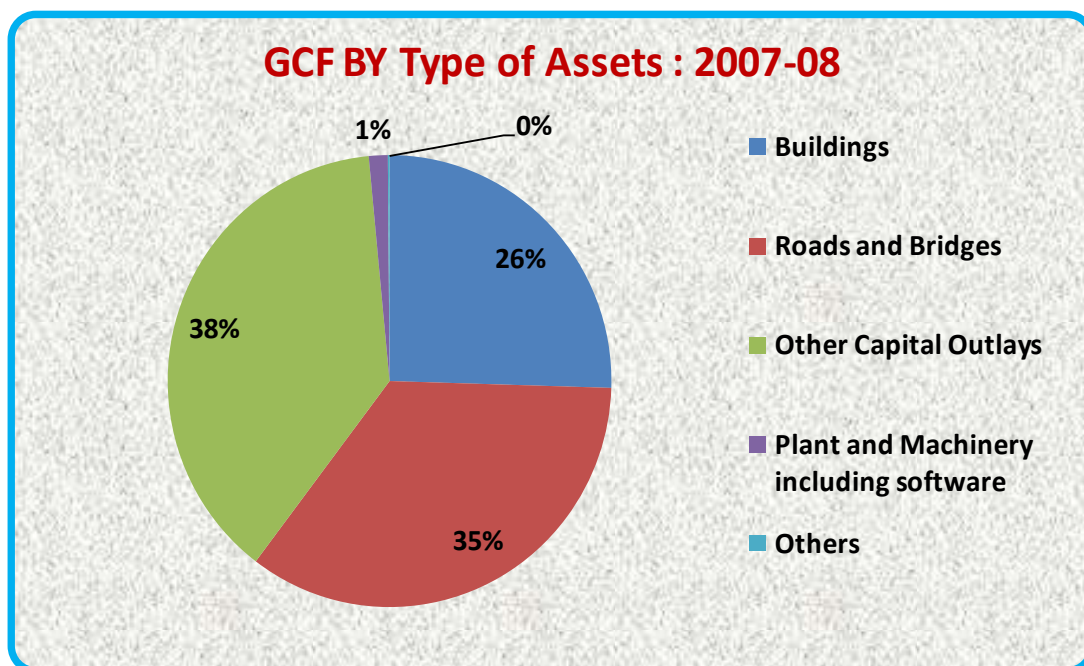
**6.1.1 Year wise Position:** Year wise position of G. C. F. and its components were as follows:

- (i) **2007-08** : Gross Capital Formation for the year 2007-08 was Rs. 7909.23 crore which was Rs. 47.46 crore less than that for the year 2006-07 i.e. a fall of 0.60 % .

Capital Formation of Administration and DCUs by type of Asset and Industry for the year 2007-08 is as follows :

Assets	Amount (Rs. in Crore)
Buildings	2015.35
Roads and Bridges	2754.14
Other Capital Outlay	3021.14
Plant & Machinery including Software	108.77
Others	9.83
Total	7909.23

Pictorial view of distribution by type of assets is given below.



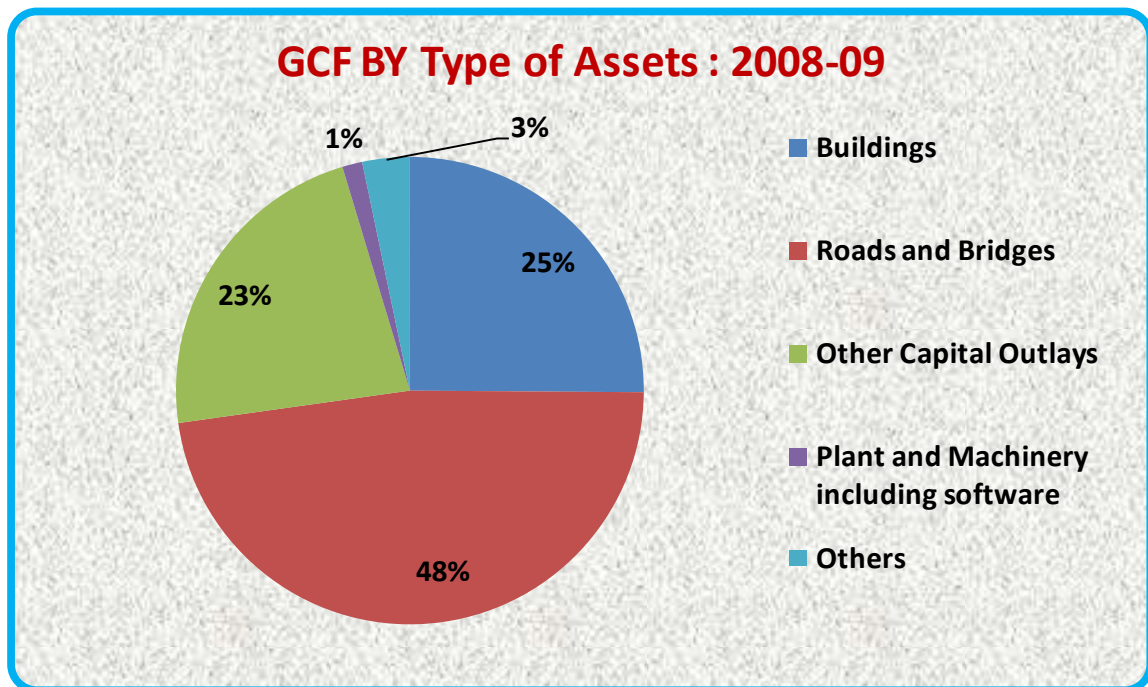
*Figure-6.3*

- (ii) **2008-09** : Gross Capital Formation for the year 2008-09 was Rs. 7741.60 crore which was Rs. 167.63 crore less than that for the year 2007-08, i.e. a fall of 2.12 %.

Capital Formation of Administration and DCUs by type of Asset and Industry for the year 2008-09 is stated as follows :

Assets	Amount (Rs. in Crore)
Buildings	1943.88
Roads and Bridges	3690.78
Other Capital Outlay	1746.04
Plant & Machinery including Software	107.03
Others	253.87
<b>Total</b>	<b>7741.60</b>

Pictorial view of distribution by type of assets is given below.



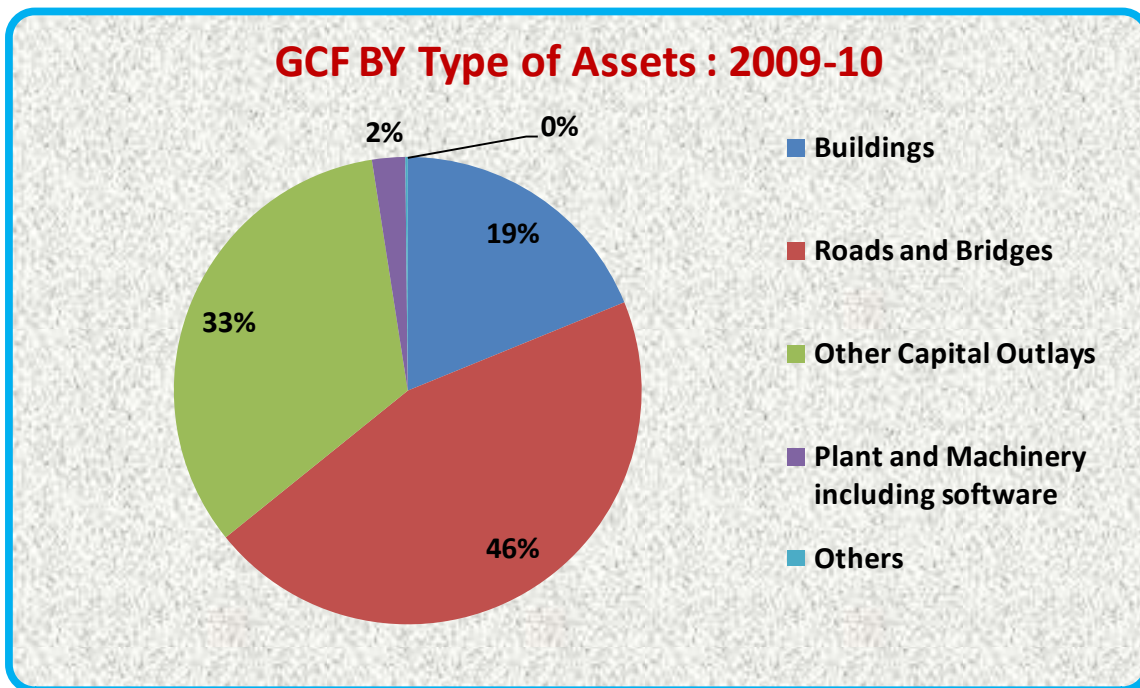
*Figure-6.4*

(iii) **2009-10** : Gross Capital Formation for the year 2009-10 was Rs. 8553.17 crore which was Rs. 811.57 crore more than that for the year 2008-09, i.e. an increase of 10.48 %.

Capital Formation of Administration and DCUs by type of Asset and Industry for the year 2009-10 is stated as follows:

Assets	Amount (Rs. in Crore)
Buildings	1610.75
Roads and Bridges	3880.04
Other Capital Outlay	2852.17
Plant & Machinery including Software	195.76
Others	14.45
<b>Total</b>	<b>8553.17</b>

Pictorial view of distribution by type of assets is given below.



*Figure-6.5*

- (iv) Gross Capital Formation for the year 2010-11 (RE) was Rs.12934.75 crore which was Rs.4381.58 crore more than that for the year 2009-10, i.e. an increase of 51.23 %.

Capital Formation of Administration and DCUs by type of Asset and Industry for the year 2010-11 (RE) is stated as follows:

Assets	Amount (Rs. in Crore)
Buildings	2616.53
Roads and Bridges	4771.73
Other Capital Outlay	4985.04
Plant & Machinery including Software	481.09
Others	80.36
<b>Total</b>	<b>12934.75</b>

Pictorial view of distribution by type of assets is given below.

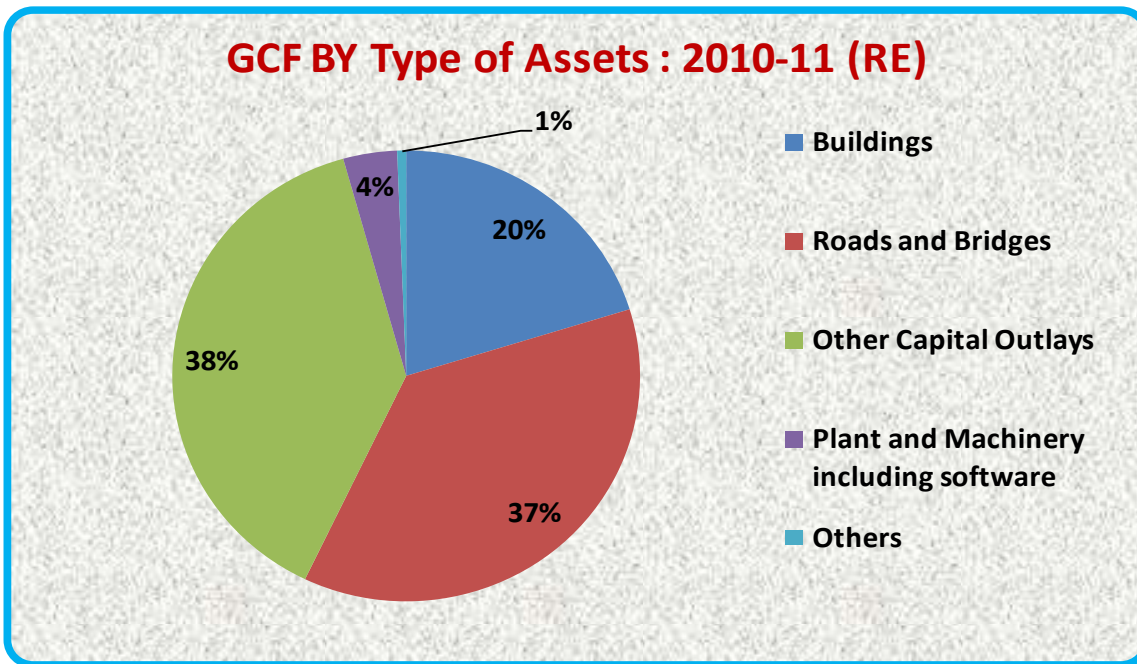


Figure-6.6

- (iii) Gross Capital Formation for the year 2011-12 (BE) is Rs. 14581.29 crore which was Rs. 1646.54 crore more than that for the year 2010-11 (RE), i.e. an increase of 12.73 %.

Capital Formation of Administration and DCUs by type of Asset and Industry for the year 2011-12 (BE) is stated as follows:

Assets	Amount (Rs. in Crore)
Buildings	3733.54
Roads and Bridges	5193.81
Other Capital Outlay	5061.52
Plant & Machinery including Software	524.92
Others	64.50
<b>Total</b>	<b>14581.29</b>

Pictorial view of distribution by type of assets is given below.

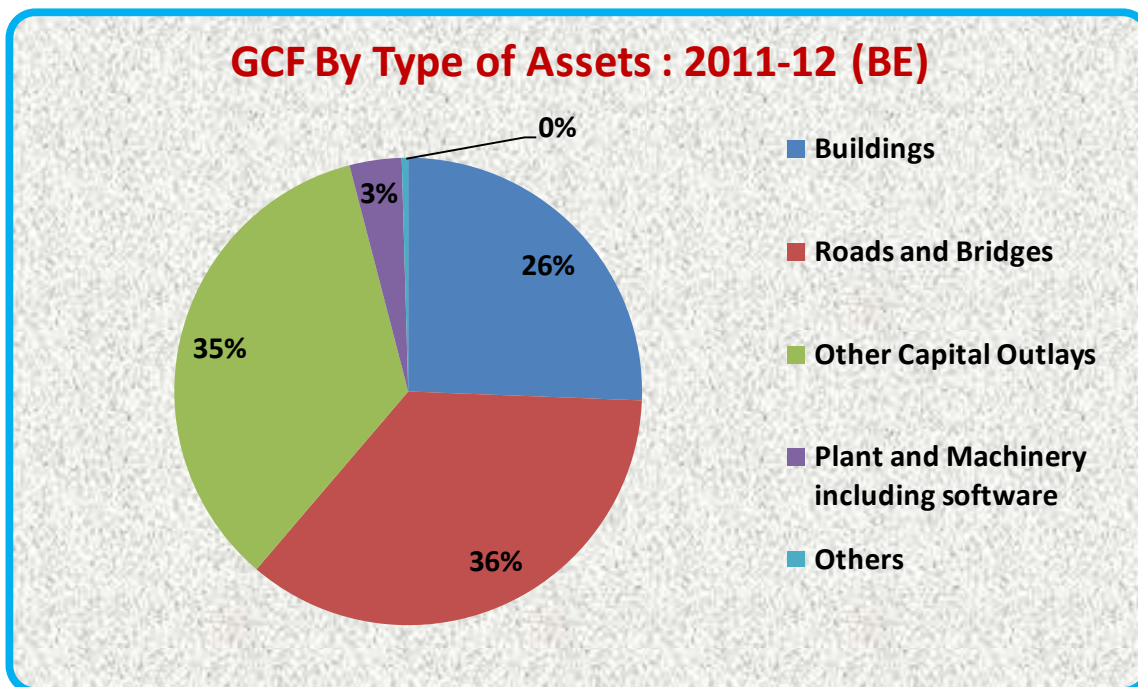


Figure-6.7

## Chapter-7

### *Income Generated*

**Income Generated :** Expenditure incurred by the State Government on compensation to employees and wages paid on construction and repair activities contributes toward State Domestic Product. This increased continuously from Rs. 12464.81 crore in 2007-08 to 24815.80 crore in 2011-12 (BE). An estimate of income generated by the State Budget is indicated below.

**Table-7.1**  
Income Generated by the State Budget

State : Bihar

(Rs.in Crore)

Sl. No	Item	2007-08		2008-09		2009-10		2011-11		2011-12	
		Actual	%	Actual	%	Actual	%	RE	%	BE	%
1	Income generation by the Govt. Administraion	9231.59	74.06	10828.47	77.50	13613.32	78.75	16560.05	75.75	18918.29	76.23
	(a) Compensation to the employees	8915.09	71.52	10741.36	76.88	13558.36	78.43	16341.36	74.75	18638.90	75.11
	(b) 34.81% component of the exp. on repair & maintenance	316.50	2.54	87.11	0.62	54.96	0.32	218.69	1.00	279.39	1.13
2	Net output of the employees income generation by the D.C.Us	521.30	4.18	574.80	4.11	770.18	4.46	1028.30	4.70	1026.95	4.14
	(a) Compensation to the employees	495.43	3.97	533.24	3.82	748.87	4.33	992.69	4.54	990.01	3.99
	(b) 34.81% component of the exp. on repair & maintenance	25.87	0.21	41.56	0.30	21.31	0.12	35.61	0.16	36.94	0.15
	(c) Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Profit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Wage & Salary Component of Govt outlatys on building & Construction estimated as 34.81 % of Total Exp. on building and construction	2711.92	21.76	2569.22	18.39	2904.18	16.80	4272.34	19.54	4870.57	19.63
<b>Total (1+2+3)</b>		12464.81	100.00	13972.49	100.00	17287.68	100.00	21860.68	100.00	24815.80	100.00

A comparative picture of the expenditure incurred and income generated through the State Budget and growth of income expenditure ratio are indicated in Figure-7.1 and Figure-7.2 respectively.

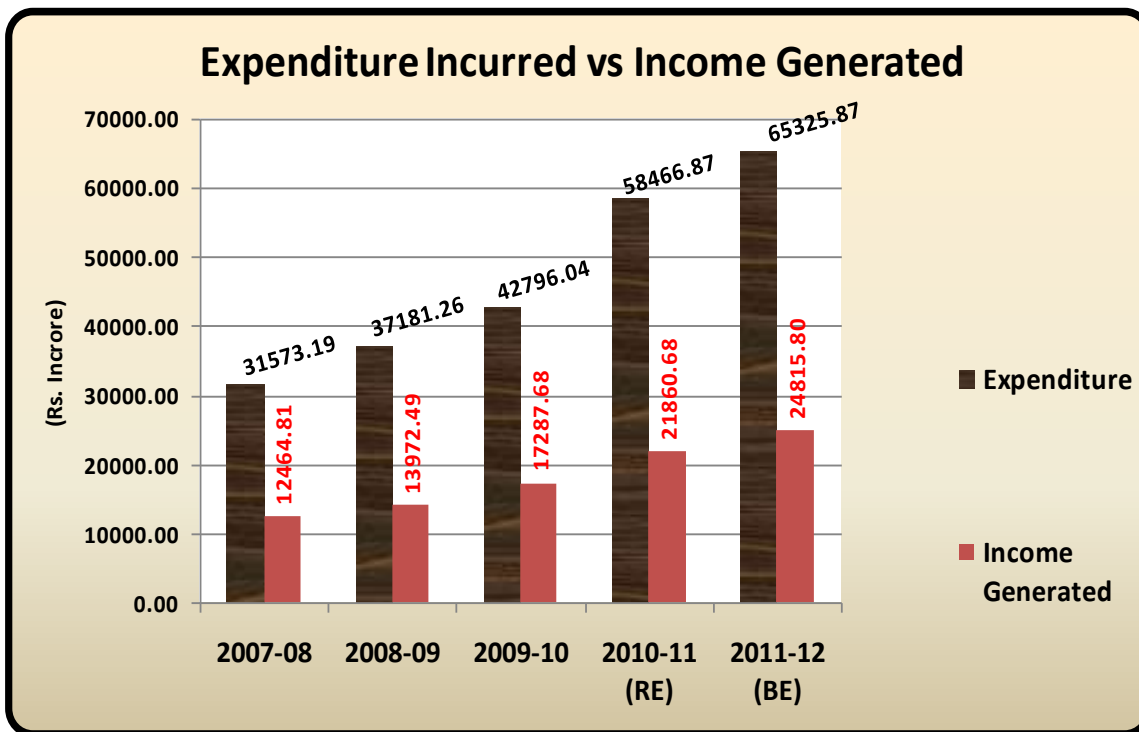


Figure-7.1

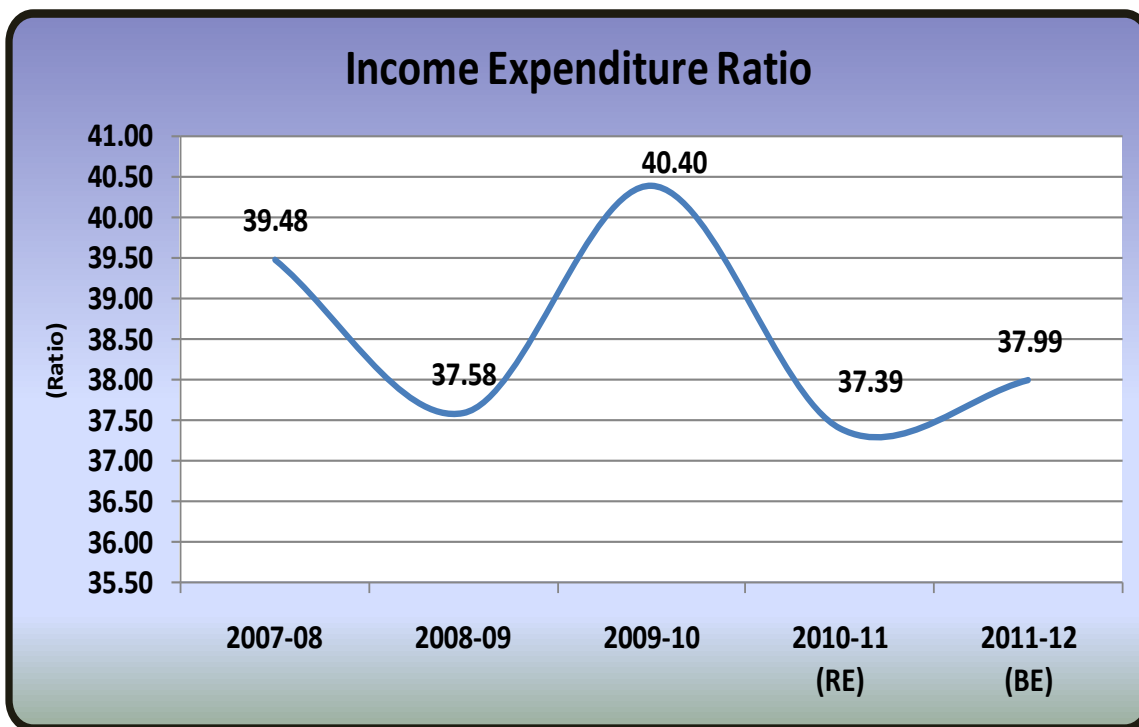


Figure-7.2

It may be mentioned that income-expenditure ratio ranged between 37.39 % to 40.80 % over the period. Year-wise position are as follow:

- (i) Income Generated by the Government for the year 2007-08 was Rs. 12464.81 crore which was Rs. 1512.05 crore more than that for the year



2006-07, i.e. an increase of 13.81 %. With expenditure of Rs. 31573.19 crore, I-E ratio works out to 39.48 percent.

- (ii) Income Generated by the Government for the year 2008-09 was Rs. 13972.49 crore which was Rs. 1507.68 crore more than that for the year 2007-08, i.e. an increase of 12.10 %. With expenditure of Rs. 37181.26 crore, I-E ratio works out to 37.58 percent.
- (iii) Income Generated by the Government for the year 2009-10 was Rs. 17287.68 crore which was Rs. 3315.19 crore more than that for the year 2008-09, i.e. an increase of 23.73 %. With expenditure of Rs. 42796.04 crore, I-E ratio works out to 40.39 percent.
- (iv) Income Generated by the Government for the year 2010-11 (RE) was Rs. 21860.68 crore which was Rs. 4573.00 crore more than that for the year 2009-10, i.e. an increase of 26.45 %. With expenditure of Rs. 58466.87 crore, I-E ratio works out to 37.39 percent.
- (v) Income Generated by the Government for the year 2011-12 (BE) was Rs. 24815.80 crore which was Rs. 2955.12 crore more than that for the year 2010-11 (RE), i.e. an increase of 13.52 %. With outlays of Rs. 65325.87 crore, I-E ratio works out to 37.99 percent.



# STATISTICAL TABLES

**Table No. G-1**  
**Borrowing Account**

State : Bihar

(Rs. In Crore)

Items	2007-08 (AC)		2008-09 (AC)		2009-10 (AC)		2010-11 (RE)		2011-12 (BE)	
	Receipt	Exp.	Receipt	Exp.	Receipt	Exp.	Receipt	Exp.	Receipt	Exp.
<b>A. Revenue and Capital Account</b>	28209.72	29668.63	32980.69	34947.94	35526.83	39916.25	46343.77	54256.55	56205.86	61381.38
<b>B. Borrowing Account</b>					0.00	0	0.00	0.00	0.00	0.00
<b>I. Borrowing at Home</b>					0.00	0	0.00	0.00	0.00	0.00
1. Internal Debt	1143.64	1203.35	5778.03	1253.60	5370.06	1169.32	5931.62	1765.51	6712.98	2442.10
2. Small Savings, Provident Fund etc.	1083.81	815.41	1153.36	1008.95	707.19	970.05	1420.06	1094.16	1206.97	1132.94
3. Other Debt	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Total	2227.45	2018.76	6931.39	2262.55	6077.25	2139.37	7351.68	2859.67	7919.95	3575.04
Net Receipts (I)	208.69	0.00	4668.84	0.00	3937.88	0	4492.01	0.00	4344.91	0.00
<b>II. Borrowing Abroad</b>	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
1. External Debt	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
2. Other Debt	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Net Receipts (II)	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
<b>III. Extra Budgetary Receipts &amp; Adjustments</b>	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
1. Loans from Government of India	468.26	428.50	149.86	428.67	764.32	813.67	1405.02	466.43	2375.91	465.79
2. Loans and Advances from State Government	26.17	255.55	11.31	551.05	13.20	896.79	14.12	828.39	18.10	1036.61
3. InterState Settlement	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
4. Contingency Fund	0.00	0.00	0.00	0.00	0.00	0	1150.00	1150.00	0.00	0.00
5. Reserve Funds	391.70	436.30	1302.48	1009.24	565.67	607.36	327.45	327.45	594.71	594.71
6. Deposits & Advances	4484.57	2784.53	7209.94	7900.46	6310.96	6445.1	3673.74	3646.60	4145.22	4092.10
7. Suspense and Miscellaneous	73256.04	75446.39	134879.08	134483.13	175193.14	175484.04	0.00	0.00	0.00	0.00
8. Remittances	6687.34	6069.05	7090.79	7312.36	7422.76	7367.94	0.00	0.00	0.00	0.00
9. Cash Balance	-1125.59	-2482.05	-2400.20	-740.06	-740.06	-2536.45	1810.59	-1458.72	400.00	514.12
10. Funds Revenue Account	0.00	-44.53	0.00	352.98	0.00	137.64	0.00	287.20	0.00	400.19
11. Funds Commercial Account	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Total	84188.49	82893.74	148243.26	151297.83	189529.99	189216.09	8380.92	5247.35	7533.94	7103.52
Net Receipts (III)	1294.75	0.00	-3054.57	0.00	313.90	0	3133.57	0.00	430.42	0.00
<b>Total excluding Funds</b>	<b>114625.66</b>	<b>114625.66</b>	<b>188155.34</b>	<b>188155.34</b>	<b>231134.07</b>	<b>231134.07</b>	<b>62076.37</b>	<b>62076.37</b>	<b>71659.75</b>	<b>71659.75</b>

**Table No. G-2****Income and Outlay Account of Administrative Departments :Receipts****State : Bihar****(Rs. In Crore)**

<b>Item of Receipts</b>	<b>2007-08 (AC)</b>	<b>2008-09 (AC)</b>	<b>2009-10 (AC)</b>	<b>2010-11 (RE)</b>	<b>2011-12 (BE)</b>
<b>1. Income from Entrepreneurship and Property</b>	<b>180.53</b>	<b>562.39</b>	<b>694.67</b>	<b>499.31</b>	<b>681.46</b>
1.1 Profits	0.00	0.24	0.00	0.00	0.00
1.2 Income from Property	180.53	562.15	694.67	499.31	681.46
1.2.1 Net Interest Received	170.71	304.57	353.27	216.37	370.82
a) Public Authorities	0.00	0.00	0.00	0.00	0.00
i) Centre	0.00	0.00	0.00	0.00	0.00
ii) State	0.00	0.00	0.00	0.00	0.00
iii) Local Authorities	0.00	0.00	0.00	0.00	0.00
b) Foreign	0.00	0.00	0.00	0.00	0.00
c) From other Sectors	170.71	304.57	353.27	216.37	370.82
1.2.2 Other Property Receipts	9.82	257.58	341.40	282.94	310.64
<b>2. Total Tax Revenue</b>	<b>21852.46</b>	<b>23862.08</b>	<b>26168.30</b>	<b>33319.88</b>	<b>39424.09</b>
2.1 Total Direct Taxes	8980.36	9543.09	11663.99	13767.55	16245.53
a) Corporation Tax	5321.14	5801.59	7491.13	9529.27	11244.54
b) Land Revenue	82.10	98.58	0.00	0.00	0.00
c) Other Direct Taxes	3577.12	3642.92	4172.86	4238.28	5000.99
2.2 Total Indirect Taxes	12872.10	14318.99	14504.31	19552.33	23178.56
a) Customs	3169.14	3382.08	2547.58	3692.79	4357.49
b) Excise, Central	3025.36	2949.67	2052.09	3007.67	3549.05
c) Excise, State	525.42	679.14	1081.68	1400.00	1790.00
d) Sales Tax	2534.80	3016.47	3839.29	5662.69	6508.00
e) Service Tax	1674.17	1911.30	1921.98	2365.06	2790.77
f) Stamps & Registrations	654.15	716.19	997.90	1215.00	1600.00
g) Other Taxes and Duties	1289.06	1664.14	2063.79	2209.12	2583.25
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>235.57</b>	<b>25.42</b>	<b>19.37</b>	<b>21.03</b>	<b>20.77</b>
<b>4. Total Transfers from Public Authorities</b>	<b>5831.67</b>	<b>7962.12</b>	<b>7564.16</b>	<b>11652.29</b>	<b>13670.63</b>
4.1 Centre	5831.67	7962.12	7564.16	11652.29	13670.63
4.2 State	0.00	0.00	0.00	0.00	0.00
4.3 Local Authorities	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
<b>Total Receipts (1+2+3+4)</b>	<b>28100.23</b>	<b>32412.01</b>	<b>34446.50</b>	<b>45492.51</b>	<b>53796.95</b>

**Table No. G-3****Income and Outlay Account of Administrative Departments : Expenditure**  
**State : Bihar****(Rs. In Crore)**

<b>Iteam of Expenditure</b>	<b>2007-08 (AC)</b>	<b>2008-09 (AC)</b>	<b>2009-10 (AC)</b>	<b>2010-11 (RE)</b>	<b>2011-12 (BE)</b>
<b>1. Total Consumption Expenditure</b>	<b>12950.52</b>	<b>14049.24</b>	<b>16729.65</b>	<b>24503.95</b>	<b>27648.83</b>
1.1 Compensation of Employees	8915.09	10741.36	13558.36	16341.36	18638.90
a) Wages & Salaries	6271.69	7485.91	9500.52	10918.32	13476.38
b) Pension	2643.40	3255.45	4057.84	5423.04	5162.52
1.2 Net Purchases of Commodities and Services	4035.43	3307.88	3171.29	8162.59	9009.93
a) Purchases	3214.48	3600.06	3944.01	8233.34	8452.38
b) Maintenance	909.23	250.25	157.88	628.23	802.68
c) Less Sales	88.28	542.43	930.60	698.98	245.13
<b>2. Benefits</b>	<b>319.72</b>	<b>321.28</b>	<b>493.27</b>	<b>786.76</b>	<b>1059.95</b>
<b>3. Net Interest Paid to</b>	<b>3706.99</b>	<b>3752.94</b>	<b>3685.48</b>	<b>4484.76</b>	<b>4738.51</b>
3.1 Public Authorities	640.62	2095.63	2071.79	2158.37	2236.10
a) Centre	640.62	2095.63	2071.79	2158.37	2236.10
b) State	0.00	0.00	0.00	0.00	0.00
c) Local Authorities	0.00	0.00	0.00	0.00	0.00
3.2 Foreign Agencies	0.00	0.00	0.00	0.00	0.00
3.3 Others	3066.37	1657.31	1613.69	2326.39	2502.41
3.4 Less Commercial Interest	0.00	0.00	0.00	0.00	0.00
<b>4. Subsidies</b>	<b>1474.38</b>	<b>1485.90</b>	<b>1894.38</b>	<b>2932.38</b>	<b>2352.54</b>
<b>5. Total Current Transfers to (Other than Inter-Government)</b>	<b>1955.56</b>	<b>4446.97</b>	<b>5310.27</b>	<b>5565.48</b>	<b>5756.05</b>
5.1 Other Sectors	1955.56	4446.97	5310.27	5565.48	5756.05
5.2 Foreign	0.00	0.00	0.00	0.00	0.00
<b>6. Total Inter-Government Transfers</b>	<b>1325.27</b>	<b>1985.85</b>	<b>1766.30</b>	<b>2232.52</b>	<b>3149.80</b>
6.1 Current to	1004.47	1969.21	1485.76	2230.52	3051.80
a) Centre	0.00	0.00	0.00	0.00	0.00
b) State	0.00	0.00	0.00	0.00	0.00
c) Local Authorities	1004.47	1969.21	1485.76	2230.52	3051.80
6.2 Capital to	320.80	16.64	280.54	2.00	98.00
a) Centre	0.00	0.00	0.00	0.00	0.00
b) State	0.00	0.00	0.00	0.00	0.00
c) Local Authorities	320.80	16.64	280.54	2.00	98.00
<b>7. Total Current Expenditure (1+3+4+5+6)</b>	<b>21412.72</b>	<b>25720.90</b>	<b>29386.08</b>	<b>39719.09</b>	<b>43645.73</b>
<b>8. Surplus on Current Account</b>	<b>6687.51</b>	<b>6691.11</b>	<b>5060.42</b>	<b>5773.42</b>	<b>10151.22</b>

**Table No. C-1**  
**Capital Finance Account of Public Authorities**  
**Administration and Enterprises**

**State- Bihar**

(Rs. In Crore)

	2007-08 (AC)	2008-09 (AC)	2009-10 (AC)	2010-11 (RE)	2011-12 (BE)
<b>I. Expenditure</b>					
<b>Administration</b>					
1. Capital Outlay	7270.61	7159.24	7965.14	11822.81	13238.34
2. Net Purchase of Physical Assets	171.56	358.65	246.11	191.29	89.57
2.1 Second Hand Assets	-3.02	0.00	0.00	0.00	0.00
2.2 Land	174.58	358.65	246.11	191.29	89.57
3. Change in Stock	0.00	8.40	0.00	1.25	1.25
3.1 Inventory	0.00	8.40	0.00	1.25	1.25
3.2 Others	0.00	0.00	0.00	0.00	0.00
4. Capital Transfers	29.98	202.63	509.92	228.41	249.22
4.1 for Capital Formation	29.98	202.63	509.92	228.41	249.22
4.2 for Others	0.00	0.00	0.00	0.00	0.00
<b>5. Total (1 to 4)</b>	<b>7472.15</b>	<b>7728.92</b>	<b>8721.17</b>	<b>12243.76</b>	<b>13578.38</b>
<b>Enterprises</b>	0.00	0.00	0.00	0.00	0.00
6. Capital Outlay	641.64	334.85	588.03	1110.69	1341.70
7. Net Purchase of Physical Assets	0.00	0.00	0.00	0.00	0.00
7.1 Second Hand Assets	0.00	0.00	0.00	0.00	0.00
7.2 Land	0.00	0.00	0.00	0.00	0.00
8. Change in Stock	0.00	239.11	0.00	0.00	0.00
<b>9. Total (6 to 8)</b>	<b>641.64</b>	<b>573.96</b>	<b>588.03</b>	<b>1110.69</b>	<b>1341.70</b>
<b>Total Expenditure (5 + 9)</b>	<b>8113.79</b>	<b>8302.88</b>	<b>9309.20</b>	<b>13354.45</b>	<b>14920.08</b>
	0.00	0.00	0.00	0.00	0.00
<b>II. Receipts</b>	0.00	0.00	0.00	0.00	0.00
11. Surplus on Current Account	6687.51	6691.11	5060.42	5773.42	10151.22
12. Consumption of Fixed Capital	0.00	0.00	0.00	0.00	0.00
13. Foreign Grants	0.00	0.00	0.00	0.00	0.00
14. Net Budgetary Borrowing	208.69	4668.84	3937.88	4492.01	4344.92
14.1 At Home	208.69	4668.84	3937.88	4492.01	4344.92
14.2 From Abroad	0.00	0.00	0.00	0.00	0.00
15 Other Liabilities	1217.59	-3057.07	310.90	3089.01	423.95
15.1 Net Extra Budgetary Borrowing	1294.75	-3054.57	313.90	3133.56	430.42
15.2 less Net Purchase of Financial Assets	77.16	2.50	3.00	44.55	6.47
<b>16. Total Receipts (11 to 15)</b>	<b>8113.79</b>	<b>8302.88</b>	<b>9309.20</b>	<b>13354.44</b>	<b>14920.09</b>

Table No. C-2

## Capital Formation by Type of Asset and Industry of Use (Administration)

State : Bihar

Year: 2007-08 (AC)

(Rs. In Crore)

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
<b>1. Total</b>	<b>2011.35</b>	<b>2752.14</b>	<b>2386.04</b>	<b>0.00</b>	<b>108.23</b>	<b>12.26</b>	<b>0.59</b>	<b>0.00</b>	<b>7270.61</b>	<b>-3.02</b>	<b>0.00</b>	<b>7267.59</b>
2. Construction	0.00	0.00	0.00	0.00	25.30	0.00	0.00	0.00	25.30	0.00	0.00	25.30
3. Water Supply	0.00	0.00	333.19	0.00	0.13	0.00	0.00	0.00	333.32	0.00	0.00	333.32
<b>4. Other Services</b>	<b>811.06</b>	<b>0.00</b>	<b>20.92</b>	<b>0.00</b>	<b>19.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>851.50</b>	<b>0.00</b>	<b>0.00</b>	<b>851.50</b>
I. a) Education (3.2)	576.41	0.00	11.70	0.00	5.91	0.00	0.00	0.00	594.02	0.00	0.00	594.02
b) Medical & Public Health (4.2)	234.65	0.00	9.22	0.00	13.61	0.00	0.00	0.00	257.48	0.00	0.00	257.48
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. Autonomous Bodies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. Sub Total (2 to 4)</b>	<b>811.06</b>	<b>0.00</b>	<b>354.11</b>	<b>0.00</b>	<b>44.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1210.12</b>	<b>0.00</b>	<b>0.00</b>	<b>1210.12</b>
6. Public Administration & Defence (1-5)	1200.29	2752.14	2031.93	0.00	63.28	12.26	0.59	0.00	6060.49	-3.02	0.00	6057.47

**Table No. C-3**  
**Capital Formation by Type of Asset and Industry of Use (DCUs)**

State : Bihar

Year: 2007-08 (AC)

(Rs. In Crore)

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture	0.00	0.00	631.10	0.00	0.00	0.00	0.00	0.00	631.10	0.00	0.00	631.10
2. Forests	4.00	2.00	4.00	0.00	0.03	0.00	0.00	0.00	10.03	0.00	0.00	10.03
3. Manufacturing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. Other Transports</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.51</b>
5.1 Ports, Pilotages & Light Houses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.2 Civil Aviation	0.00	0.00	0.00	0.00	0.51	0.00	0.00	0.00	0.51	0.00	0.00	0.51
5.3 Others (Road & Water Transport)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Communication	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Trade & Hotels	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. Total</b>	<b>4.00</b>	<b>2.00</b>	<b>635.10</b>	<b>0.00</b>	<b>0.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>641.64</b>	<b>0.00</b>	<b>0.00</b>	<b>641.64</b>



**Table No. C-4**

**Capital Formation by Type of Asset and Industry of Use (Administration)**

State : Bihar

Year: 2008-09 (AC)

(Rs. In Crore)

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
<b>1. Total</b>	<b>1941.26</b>	<b>3688.70</b>	<b>1415.94</b>	<b>6.36</b>	<b>103.24</b>	<b>3.74</b>	<b>0.00</b>	<b>0.00</b>	<b>7159.24</b>	<b>0.00</b>	<b>8.40</b>	<b>7167.64</b>
2. Construction	0.00	0.00	0.00	0.00	9.12	0.00	0.00	0.00	9.12	0.00	0.00	9.12
3. Water Supply	0.00	0.00	182.23	0.00	0.00	0.00	0.00	0.00	182.23	0.00	0.00	182.23
<b>4. Other Services</b>	<b>428.13</b>	<b>0.00</b>	<b>144.59</b>	<b>0.00</b>	<b>67.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>640.69</b>	<b>0.00</b>	<b>0.00</b>	<b>640.69</b>
I. a) Education (3.2)	341.15	0.00	144.59	0.00	49.06	0.00	0.00	0.00	534.80	0.00	0.00	534.80
b) Medical & Public Health (4.2)	86.98	0.00	0.00	0.00	18.91	0.00	0.00	0.00	105.89	0.00	0.00	105.89
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. Autonomous Bodies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. Sub Total (2 to 4)</b>	<b>428.13</b>	<b>0.00</b>	<b>326.82</b>	<b>0.00</b>	<b>77.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>832.04</b>	<b>0.00</b>	<b>0.00</b>	<b>832.04</b>
6. Public Administration & Defence (1-5)	1513.13	3688.70	1089.12	6.36	26.15	3.74	0.00	0.00	6327.20	0.00	8.40	6335.60

**Table No. C-5**  
**Capital Formation by Type of Asset and Industry of Use (DCUs)**

State : Bihar

Year: 2008-09 (AC)

(Rs. In Crore)

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture	0.00	0.00	330.10	0.00	0.00	0.00	0.00	0.00	330.10	0.00	239.11	569.21
2. Forests	2.62	2.08	0.00	0.00	0.05	0.00	0.00	0.00	4.75	0.00	0.00	4.75
3. Manufacturing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. Other Transports</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
5.1 Ports, Pilotages & Light Houses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.2 Civil Aviation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.3 Others (Road & Water Transport)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Communication	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Trade & Hotels	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. Total</b>	<b>2.62</b>	<b>2.08</b>	<b>330.10</b>	<b>0.00</b>	<b>0.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>334.85</b>	<b>0.00</b>	<b>239.11</b>	<b>573.96</b>

Table No. C-6

### Capital Formation by Type of Asset and Industry of Use (Administration)

State : Bihar

Year: 2009-10 (AC)

(Rs. In Crore)

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
<b>1. Total</b>	<b>1610.75</b>	<b>3880.04</b>	<b>2264.18</b>	<b>14.45</b>	<b>177.17</b>	<b>18.55</b>	<b>0.00</b>	<b>0.00</b>	<b>7965.14</b>	<b>0.00</b>	<b>0.00</b>	<b>7965.14</b>
2. Construction	0.00	0.00	0.00	0.00	6.83	0.00	0.00	0.00	6.83	0.00	0.00	6.83
3. Water Supply	0.00	0.00	447.05	0.00	0.01	0.00	0.00	0.00	447.06	0.00	0.00	447.06
<b>4. Other Services</b>	<b>589.27</b>	<b>0.00</b>	<b>165.15</b>	<b>0.00</b>	<b>76.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>830.94</b>	<b>0.00</b>	<b>0.00</b>	<b>830.94</b>
I. a) Education (3.2)	506.74	0.00	157.35	0.00	59.53	0.00	0.00	0.00	723.62	0.00	0.00	723.62
b) Medical & Public Health (4.2)	82.53	0.00	7.80	0.00	16.99	0.00	0.00	0.00	107.32	0.00	0.00	107.32
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. Autonomous Bodies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. Sub Total (2 to 4)</b>	<b>589.27</b>	<b>0.00</b>	<b>612.20</b>	<b>0.00</b>	<b>83.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1284.83</b>	<b>0.00</b>	<b>0.00</b>	<b>1284.83</b>
6. Public Administration & Defence (1-5)	1021.48	3880.04	1651.98	14.45	93.81	18.55	0.00	0.00	6680.31	0.00	0.00	6680.31

**Table No. C-7**  
**Capital Formation by Type of Asset and Industry of Use (DCUs)**

State : Bihar

Year: 2009-10 (AC)

(Rs. In Crore)

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture	0.00	0.00	587.99	0.00	0.00	0.00	0.00	0.00	587.99	0.00	0.00	587.99
2. Forests	0.00	0.00	0.00	0.00	0.04	0.00	0.00	0.00	0.04	0.00	0.00	0.04
3. Manufacturing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. Other Transports</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
5.1 Ports, Pilotages & Light Houses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.2 Civil Aviation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.3 Others (Road & Water Transport)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Communication	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Trade & Hotels	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. Total</b>	<b>0.00</b>	<b>0.00</b>	<b>587.99</b>	<b>0.00</b>	<b>0.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>588.03</b>	<b>0.00</b>	<b>0.00</b>	<b>588.03</b>

Table No. C-8

## Capital Formation by Type of Asset and Industry of Use (Administration)

State : Bihar

Year: 2010-11 (RE)

(Rs. In Crore)

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
<b>1. Total</b>	<b>2616.18</b>	<b>4771.58</b>	<b>3877.67</b>	<b>78.14</b>	<b>431.56</b>	<b>47.60</b>	<b>0.08</b>	<b>0.00</b>	<b>11822.81</b>	<b>0.00</b>	<b>1.25</b>	<b>11824.06</b>
2. Construction	0.00	0.00	0.00	0.00	6.14	0.00	0.00	0.00	6.14	0.00	0.00	6.14
3. Water Supply	0.00	0.00	860.51	0.00	6.45	0.00	0.00	0.00	866.96	0.00	0.00	866.96
<b>4. Other Services</b>	<b>645.67</b>	<b>0.00</b>	<b>204.05</b>	<b>6.50</b>	<b>138.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>994.47</b>	<b>0.00</b>	<b>0.00</b>	<b>994.47</b>
I. a) Education (3.2)	484.58	0.00	194.41	0.00	87.96	0.00	0.00	0.00	766.95	0.00	0.00	766.95
b) Medical & Public Health (4.2)	161.09	0.00	9.64	6.50	50.29	0.00	0.00	0.00	227.52	0.00	0.00	227.52
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. Autonomous Bodies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. Sub Total (2 to 4)</b>	<b>645.67</b>	<b>0.00</b>	<b>1064.56</b>	<b>6.50</b>	<b>150.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1867.57</b>	<b>0.00</b>	<b>0.00</b>	<b>1867.57</b>
6. Public Administration & Defence (1-5)	1970.51	4771.58	2813.11	71.64	280.72	47.60	0.08	0.00	9955.24	0.00	1.25	9956.49

**Table No. C-9**  
**Capital Formation by Type of Asset and Industry of Use (DCUs)**

State : Bihar

Year: 2010-11 (RE)

(Rs. In Crore)

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture	0.00	0.00	1103.97	0.89	0.00	0.00	0.00	0.00	1104.86	0.00	0.00	1104.86
2. Forests	0.35	0.15	3.40	0.00	0.13	0.00	0.00	0.00	4.03	0.00	0.00	4.03
3. Manufacturing	0.00	0.00	0.00	0.00	1.80	0.00	0.00	0.00	1.80	0.00	0.00	1.80
4. Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. Other Transports</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
5.1 Ports, Pilotages & Light Houses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.2 Civil Aviation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.3 Others (Road & Water Transport)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Communication	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Trade & Hotels	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. Total</b>	<b>0.35</b>	<b>0.15</b>	<b>1107.37</b>	<b>0.89</b>	<b>1.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1110.69</b>	<b>0.00</b>	<b>0.00</b>	<b>1110.69</b>

**Table No. C-10**

**Capital Formation by Type of Asset and Industry of Use (Administration)**

State : Bihar

Year: 2011-12 (BE)

(Rs. In Crore)

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
<b>1. Total</b>	<b>3732.54</b>	<b>5196.61</b>	<b>3723.68</b>	<b>62.93</b>	<b>481.96</b>	<b>40.54</b>	<b>0.08</b>	<b>0.00</b>	<b>13238.34</b>	<b>0.00</b>	<b>1.25</b>	<b>13239.59</b>
2. Construction	0.00	0.00	0.00	0.00	9.65	0.00	0.00	0.00	9.65	0.00	0.00	9.65
3. Water Supply	0.00	0.00	387.94	0.00	5.39	0.00	0.00	0.00	393.33	0.00	0.00	393.33
<b>4. Other Services</b>	<b>1034.57</b>	<b>0.00</b>	<b>414.96</b>	<b>6.01</b>	<b>243.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1699.11</b>	<b>0.00</b>	<b>0.00</b>	<b>1699.11</b>
I. a) Education (3.2)	938.57	0.00	363.96	0.01	140.97	0.00	0.00	0.00	1443.51	0.00	0.00	1443.51
b) Medical & Public Health (4.2)	96.00	0.00	51.00	6.00	102.60	0.00	0.00	0.00	255.60	0.00	0.00	255.60
c) Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II. Autonomous Bodies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. Sub Total (2 to 4)</b>	<b>1034.57</b>	<b>0.00</b>	<b>802.90</b>	<b>6.01</b>	<b>258.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2102.09</b>	<b>0.00</b>	<b>0.00</b>	<b>2102.09</b>
6. Public Administration & Defence (1-5)	2697.97	5196.61	2920.78	56.92	223.35	40.54	0.08	0.00	11136.25	0.00	1.25	11137.50

**Table No. C-11**  
**Capital Formation by Type of Asset and Industry of Use (DCUs)**

State : Bihar

Year: 2011-12 (BE)

(Rs. In Crore)

	Buildings	Roads & Bridges	Other Capital Outlay	Transport Equipment	Machinery	Software	Cultivated Assets	Animal Stock	Total New Outlay	Net Purchase of Second Hand Assets	Change in Stock	Gross Capital Formation
1. Agriculture	0.00	0.00	1336.33	0.24	0.00	0.00	0.00	0.00	1336.57	0.00	0.00	1336.57
2. Forests	1.00	0.20	1.51	0.00	0.13	0.00	0.00	0.00	2.84	0.00	0.00	2.84
3. Manufacturing	0.00	0.00	0.00	0.00	2.29	0.00	0.00	0.00	2.29	0.00	0.00	2.29
4. Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. Other Transports</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
5.1 Ports, Pilotages & Light Houses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.2 Civil Aviation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.3 Others (Road & Water Transport)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Communication	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Trade & Hotels	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Other Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. Total</b>	<b>1.00</b>	<b>0.20</b>	<b>1337.84</b>	<b>0.24</b>	<b>2.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1341.70</b>	<b>0.00</b>	<b>0.00</b>	<b>1341.70</b>



**Table No. I-1**  
**Income Deficit of the State Govt.**

**State : Bihar**

(Rs.in Crore)

Sl. No	Item	2007-08	2008-09	2009-10	2010-11	2011-12
		Actual	Actual	Actual	(RE)	(BE)
1	Gross Capital Form. By the	7909.23	7741.60	8553.17	12934.75	14581.29
2	Gross Savings of. the Govt.	6687.51	6691.11	5060.42	5773.42	10151.22
<b>Income Deficit of the Govt.(2-1)</b>		<b>-1221.72</b>	<b>-1050.49</b>	<b>-3492.75</b>	<b>-7161.33</b>	<b>-4430.07</b>

**Table No. I-2**  
**Estimates of Net Product from Public Administration**

**State : Bihar**

**Year: 2007-08 (Actual)**

(Rs.in Crore)

Item	Salary	Pension	Others	Total
<b>1. Total</b>	<b>5852.42</b>	<b>2643.40</b>	<b>419.27</b>	<b>8915.09</b>
2. Construction (Repair & Maintenance)	165.84	74.91	11.67	252.42
3. Water Supply	109.05	49.26	6.63	164.94
<b>4. Other Services</b>	<b>3013.65</b>	<b>1361.20</b>	<b>150.57</b>	<b>4525.42</b>
I. (a) Education (3.2)	2610.03	1178.89	118.66	3907.58
(b) Medical & Public Health (4.2)	403.62	182.31	31.91	617.84
(c) Sanitaion	0.00	0.00	0.00	0.00
II. Autonomous Bodies	0.00	0.00	0.00	0.00
<b>5. Sub Total (2 to 4)</b>	<b>3288.54</b>	<b>1485.37</b>	<b>168.87</b>	<b>4942.78</b>
6. Public Administration & Defence (1-5)	2563.88	1158.03	250.40	3972.31

**Table No. I-3**  
**Estimates of Net Product from Public Administration**

State : Bihar

Year: 2008-09 (Actual)

(Rs.in Crore)

Item	Salary	Pension	Others	Total
<b>1. Total</b>	<b>7052.27</b>	<b>3255.45</b>	<b>433.64</b>	<b>10741.36</b>
2. Construction (Repair & Maintenance)	197.78	91.30	12.67	301.75
3. Water Supply	124.74	57.58	6.88	189.20
<b>4. Other Services</b>	<b>3638.99</b>	<b>1679.82</b>	<b>142.92</b>	<b>5461.73</b>
I. (a) Education (3.2)	3145.98	1452.24	121.73	4719.95
(b) Medical & Public Health (4.2)	493.01	227.58	21.19	741.78
(c) Sanitaion	0.00	0.00	0.00	0.00
II. Autonomous Bodies	0.00	0.00	0.00	0.00
<b>5. Sub Total (2 to 4)</b>	<b>3961.51</b>	<b>1828.70</b>	<b>162.47</b>	<b>5952.68</b>
6. Public Administration & Defence (1-5)	3090.76	1426.75	271.17	4788.68

**Table No. I-4**  
**Estimates of Net Product from Public Administration**

State : Bihar

Year: 2009-10 (Actual)

(Rs.in Crore)

Item	Salary	Pension	Others	Total
<b>1. Total</b>	<b>8914.32</b>	<b>4057.84</b>	<b>586.20</b>	<b>13558.36</b>
2. Construction (Repair & Maintenance)	213.08	97.00	17.41	327.49
3. Water Supply	151.20	68.83	9.97	230.00
<b>4. Other Services</b>	<b>4439.03</b>	<b>2020.66</b>	<b>228.74</b>	<b>6688.43</b>
I. (a) Education (3.2)	3821.96	1739.77	194.08	5755.81
(b) Medical & Public Health (4.2)	617.07	280.89	34.66	932.62
(c) Sanitaion	0.00	0.00	0.00	0.00
II. Autonomous Bodies	0.00	0.00	0.00	0.00
<b>5. Sub Total (2 to 4)</b>	<b>4803.31</b>	<b>2186.49</b>	<b>256.12</b>	<b>7245.92</b>
6. Public Administration & Defence (1-5)	4111.01	1871.35	330.08	6312.44

**Table No. I-5**  
**Estimates of Net Product from Public Administration**

State : Bihar

Year: 2010-11 (RE)

(Rs.in Crore)

Item	Salary	Pension	Others	Total
<b>1. Total</b>	<b>9757.04</b>	<b>5423.04</b>	<b>1161.28</b>	<b>16341.36</b>
2. Construction (Repair & Maintenance)	252.26	140.21	46.18	438.65
3. Water Supply	172.67	95.97	22.25	290.89
<b>4. Other Services</b>	<b>4628.17</b>	<b>2572.38</b>	<b>259.92</b>	<b>7460.47</b>
I. (a) Education (3.2)	3916.06	2176.58	183.38	6276.02
(b) Medical & Public Health (4.2)	712.11	395.80	76.54	1184.45
(c) Sanitation	0.00	0.00	0.00	0.00
II. Autonomous Bodies	0.00	0.00	0.00	0.00
<b>5. Sub Total (2 to 4)</b>	<b>5053.10</b>	<b>2808.56</b>	<b>328.35</b>	<b>8190.01</b>
6. Public Administration & Defence (1-5)	4703.94	2614.48	832.93	8151.35

**Table No. I-6**  
**Estimates of Net Product from Public Administration**

State : Bihar

Year: 2011-12 (BE)

(Rs.in Crore)

Item	Salary	Pension	Others	Total
<b>1. Total</b>	<b>11978.55</b>	<b>5162.52</b>	<b>1497.83</b>	<b>18638.90</b>
2. Construction (Repair & Maintenance)	310.60	133.86	47.20	491.66
3. Water Supply	232.40	100.16	23.23	355.79
<b>4. Other Services</b>	<b>5927.85</b>	<b>2554.79</b>	<b>466.20</b>	<b>8948.84</b>
I. (a) Education (3.2)	5075.91	2187.62	379.32	7642.85
(b) Medical & Public Health (4.2)	851.94	367.17	86.88	1305.99
(c) Sanitation	0.00	0.00	0.00	0.00
II. Autonomous Bodies	0.00	0.00	0.00	0.00
<b>5. Sub Total (2 to 4)</b>	<b>6470.85</b>	<b>2788.81</b>	<b>536.63</b>	<b>9796.29</b>
6. Public Administration & Defence (1-5)	5507.70	2373.71	961.20	8842.61

# Table No. P-1

Economic-cum-Purpose Classification

State- Bihar

Year-2007-08 (Actual)

(Rs. In Lakh)

Purpose Code	Description	Consumption Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total Col. 3 to 6)	Local bodies	Auto. bodies	Others	Sub. Total (col 8to10)	
1	2	3	4	5	6	7	8	9	10	11	12
1	General Public Services	210830	87943	46949	11365	357087	32259	0	3633	35892	0
1.1	General Administration, External affairs, Public Order & Safety	210800	87930	46895	11365	356990	32259	0	3633	35892	0
1.1.1	Public Order & safety	138201	57660	25291	9	221161			300	300	
1.1.2	Planning & Statistical Activities	1287	542	433	0	2262			0	0	
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	71312	29728	21171	11356	133567	32259		3333	35592	
1.2	General Research	30	13	54	0	97			0	0	
2	Defence	1049	445	5366	0	6860			10	10	
3	Education Affairs and Services	278956	120090	94362	4147	497555	38794	78867	22191	139852	0
3.1	Administration, Regulation & Research	6087	2566	625	0	9278	0	70	684	754	0
3.1.1	Primary Education	3311	1393	65	0	4769			0	0	
3.1.2	Secondary Education	1913	802	243	0	2958			0	0	
3.1.3	Higher Secondary and University Education	92	37	22	0	151			0	0	
3.1.4	Other Educational Administration n.e.c.	771	334	295	0	1400		70	684	754	
3.2	Education Services n.e.c.	272869	117524	93737	4147	488277	38794	78797	21507	139098	0
3.2.1	Primary Education	205731	88756	84705	4091	383283	31865		13368	45233	
3.2.2	Secondary Education	58926	25286	6813	0	91025	6929		2922	9851	
3.2.3	Higher Secondary and University Education	8174	3466	1916	56	13612		78443	5217	83660	
3.2.4	Education Services n.e.c.	38	16	303	0	357		354	0	354	
4	Health Affairs and Services	46419	19439	15489	26345	107692	0	0	5566	5566	0
4.1	Administration, Regulation and Research	2866	1208	358	2	4434	0	0	868	868	0
4.1.1	Allopathic	2866	1208	358	2	4434			868	868	
4.1.2	Homeopathic	0			0	0			0	0	
4.1.3	Ayurvedic	0			0	0			0	0	
4.1.4	Unani	0			0	0			0	0	
4.1.5	Other Medical Administration n.e.c.	0			0	0			0	0	
4.2	Health Services	43553	18231	15131	26343	103258	0	0	4698	4698	0
4.2.1	Allopathic	42441	17757	14962	26343	101503			4697	4697	
4.2.2	Homeopathic	130	56	11	0	197			1	1	
4.2.3	Ayurvedic	866	368	155	0	1389			0	0	
4.2.4	Unani	116	50	3	0	169			0	0	
4.2.5	Other Medical Services	0			0	0			0	0	
5	Social Security and Welfare Affairs and Services	30874	11503	64699	7	107083	0	0	4660	4660	0
5.1	Social Security Affairs and Services	1174	504	13460	0	15138			1205	1205	
5.2	Welfare affairs and Services	29700	10999	51239	7	91945	0		3455	3455	
5.3	Social Security and Welfare Affairs Services n.e.c.					0				0	
6	Housing and Community Amenity Affairs and Services	1859	673	1076	583	4191	16359	45	6414	22818	0
6.1	Housing and Community Services	269	111	30	528	938	15941		0	15941	
6.2	Sanitary affairs Services	0			55	55		45	0	45	
6.3	Housing and Community Amenity Affairs and Services n.e.c.	1590	562	1046	0	3198	418		6414	6832	

## Economic-cum-Purpose Classification

State- Bihar

Year-2007-08 (Actual)

(Rs. In Lakh)

Purpose Code	Description	Consumption Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total Col. 3 to 6)	Local bodies	Auto. bodies	Others	Sub. Total (col 8to10)	
1	2	3	4	5	6	7	8	9	10	11	12
7	Cultural, Recreational and Religious Affairs Services	2108	867	1433	53	4461	0	174	6359	6533	0
7.1	Art and Cultural Affairs Services	712	304	477	0	1493		149	65	214	
7.2	Recreational and Sporting Services	875	367	577	53	1872			0	0	
7.3	Tourism Affairs and Services	273	91	277	0	641			0	0	
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.	248	105	102	0	455		25	6294	6319	
8	Economic Affairs and Services	55582	23368	48280	11958	139188	13035	7345	47414	67794	134601
8.1	General Administration, Regulation and Research	4227	1788	15649	0	21664			8819	8819	
8.2	Agriculture, Forestry, Fishing and Hunting	20636	8767	21529	37	50969		7300	21748	29048	61225
8.3	Mining, Manufacturing and Construction	3616	1309	4169	0	9094			16165	16165	1376
8.4	Electricity, Gas, Steam and Other Sources of Energy	66	28	9	0	103	0	0	528	528	72000
8.4.1	Electricity, Gas and Steam	0		0	0	0			0	0	72000
8.4.2	Atomic Energy	0			0	0			0	0	
8.4.3	Non-Conventional Sources of Energy	66	28	9	0	103			528	528	
8.5	Water Supply	11598	4938	3023	215	19774	13035		0	13035	0
8.6	Transport and Communication	11835	5014	3727	11706	32282	0	0	0	0	0
8.6.1	Road Transport	11806	5003	3707	11706	32222			0	0	
8.6.2	Water Transport	29	11	20	0	60			0	0	
8.6.3	Air Transport	0			0	0			0	0	
8.6.4	Transport and Communication n.e.c.	0			0	0			0	0	
8.7	Other Economic Services	3604	1524	174	0	5302		45	154	199	
9	Environmental Protection	25	10	3	0	38	0	0	0	0	0
9.1	Waste Management	0			0	0			0	0	
9.2	Waste Water Management	0			0	0			0	0	
9.3	Prevention and Control of Pollution	25	10	3	0	38			0	0	
9.4	Environmental Research & Education	0			0	0			0	0	
9.5	Environmental Protection n.e.c.	0			0	0			0	0	
10	Relief on Calamities	-533	0	43791	36465	79723	0	0	13052	13052	12663
10.1	Other Miscellaneous Services	-533		43791	36465	79723	0		13052	13052	12663
10.2	Relief on Calamities	0	0		0	0			0	0	
0.0	Others	0			0	0			0	0	
	<b>Total</b>	<b>627169</b>	<b>264338</b>	<b>321448</b>	<b>90923</b>	<b>1303878</b>	<b>100447</b>	<b>86431</b>	<b>109299</b>	<b>296177</b>	<b>147264</b>

## Economic-cum-Purpose Classification

State- Bihar

Year-2007-08 (Actual)

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, Pl, Pfa etc.)	Sub. Total (co12 to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Construction	Machinery & Equipment	Change in stock etc.	Sub Total (co16 to18)	Local bodies	Others	Internal Debt of the State Govt.	Loan & Advance from the Central Govt.		
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25
1	General Public Services		1865	1865	187785	5773	924	194482	0	0				589326
1.1	General Administration, External affairs, Public Order & Safety		1865	1865	187785	5746	924	194455	0	0				589202
1.1.1	Public Order & safety		484	484	4678	2491	0	7169	0					229114
1.1.2	Planning & Statistical Activities		0	0	0	0	0	0	0					2262
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c		1381	1381	183107	3255	924	187286	0					357826
1.2	General Research		0	0	0	27	0	27	0					124
2	Defence		0	0	0	0	0	0	0					6870
3	Education Affairs and Services		6	6	58811	599	0	59410	0	0				696823
3.1	Administration, Regulation & Research		0	0	0	8	0	8	0	0				10040
3.1.1	Primary Education		0	0	0	8	0	8	0					4777
3.1.2	Secondary Education		0	0	0	0	0	0	0					2958
3.1.3	Higher Secondary and University Education		0	0	0	0	0	0	0					151
3.1.4	Other Educational Administration n.e.c.		0	0	0	0	0	0	0					2154
3.2	Education Services n.e.c.		6	6	58811	591	0	59402	0	0				686783
3.2.1	Primary Education		0	0	44578	0	0	44578	0					473094
3.2.2	Secondary Education		6	6	9759	0	0	9759	0					110641
3.2.3	Higher Secondary and University Education		0	0	2927	591	0	3518	0					100790
3.2.4	Education Services n.e.c.		0	0	1547	0	0	1547	0					2258
4	Health Affairs and Services		168	168	24387	1363	0	25750	0	0				139176
4.1	Administration, Regulation and Research		0	0	0	2	0	2	0	0				5304
4.1.1	Allopathic		0	0	0	2	0	2	0					5304
4.1.2	Homeopathic		0	0	0	0	0	0	0					0
4.1.3	Ayurvedic		0	0	0	0	0	0	0					0
4.1.4	Unani		0	0	0	0	0	0	0					0
4.1.5	Other Medical Administration n.e.c.		0	0	0	0	0	0	0					0
4.2	Health Services		168	168	24387	1361	0	25748	0	0				133872
4.2.1	Allopathic		168	168	24387	1358	0	25745	0					132113
4.2.2	Homeopathic		0	0	0	0	0	0	0					198
4.2.3	Ayurvedic		0	0	0	3	0	3	0					1392
4.2.4	Unani		0	0	0	0	0	0	0					169
4.2.5	Other Medical Services		0	0	0	0	0	0	0					0
5	Social Security and Welfare Affairs and Services		-4459	-4459	15227	1	0	15228	0	0				122512
5.1	Social Security Affairs and Services		0	0	0	0	0	0	0					16343
5.2	Welfare affairs and Services		-4459	-4459	15227	1	0	15228	0					106169
5.3	Social Security and Welfare Affairs Services n.e.c.		0	0	0	0	0	0	0					0
6	Housing and Community Amenity Affairs and Services		0	0	91525	0	0	91525	31959	2842				153335
6.1	Housing and Community Services		0	0	601	0	0	601	0					17480
6.2	Sanitary affairs Services		0	0	0	0	0	0	0					100
6.3	Housing and Community Amenity Affairs and Services n.e.c.		0	0	90924	0	0	90924	31959	2842				135755

Economic-cum-Purpose Classification

State- Bihar

Year-2007-08 (Actual)

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, PI, Pfa etc.)	Sub. Total (co12 to14)	Capital Formation			Capital Transfer		Public Debt		Loan & Advances	Grand Total	
					Constr-uction	Machinery & Equipment	Change in stock etc.	Sub Total (co16 to18)	Local bodies	Others	Internal Debt of the State Govt.			Loan & Advance from the Central Govt.
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25
7	Cultural, Recreational and Religious Affairs Services		0	0	2893	6	0	2899	0	0				13893
7.1	Art and Cultural Affairs Services		0	0	0	6	0	6	0					1713
7.2	Recreational and Sporting Services		0	0	0	0	0	0	0					1872
7.3	Tourism Affairs and Services		0	0	2444	0	0	2444	0					3085
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.		0	0	449	0	0	449	0					7223
8	Economic Affairs and Services		23141	157742	316705	3081	59	319845	122	156				684847
8.1	General Administration, Regulation and Research		7279	7279	0	0	0	0	0					37762
8.2	Agriculture, Forestry, Fishing and Hunting		0	61225	26161	3	59	26223	0	156				167621
8.3	Mining, Manufacturing and Construction		15862	17238	0	598	0	598	0					43095
8.4	Electricity, Gas, Steam and Other Sources of Energy		0	72000	11600	0	0	11600	0	0				84231
8.4.1	Electricity, Gas and Steam		0	72000	11500	0	0	11500	0					83500
8.4.2	Atomic Energy		0	0	0	0	0	0	0					0
8.4.3	Non-Conventional Sources of Energy		0	0	100	0	0	100	0	0				731
8.5	Water Supply		0	0	33432	13	0	33445	0					66254
8.6	Transport and Communication		0	0	243414	2467	0	245881	0	0				278163
8.6.1	Road Transport		0	0	243414	2467	0	245881	0					278103
8.6.2	Water Transport		0	0	0	0	0	0	0					60
8.6.3	Air Transport		0	0	0	0	0	0	0					0
8.6.4	Transport and Communication n.e.c.		0	0	0	0	0	0	0					0
8.7	Other Economic Services		0	0	2098	0	0	2098	122					7721
9	Environmental Protection		0	0	0	0	0	0	0	0				38
9.1	Waste Management		0	0	0	0	0	0	0					0
9.2	Waste Water Management		0	0	0	0	0	0	0					0
9.3	Prevention and Control of Pollution		0	0	0	0	0	0	0					38
9.4	Environmental Research & Education		0	0	0	0	0	0	0					0
9.5	Environmental Protection n.e.c.		0	0	0	0	0	0	0					0
10	Relief on Calamities		0	12663	16897	0	0	16897	0	0				122335
10.1	Other Miscellaneous Services		0	12663	16897	0	0	16897	0					122335
10.2	Relief on Calamities		0	0	0	0	0	0	0					0
0.0	Others	370699	3838	374537	64833	54	0	64887	0		120335	42850	25555	628164
	<b>Total</b>	<b>370699</b>	<b>24559</b>	<b>542522</b>	<b>779063</b>	<b>10877</b>	<b>983</b>	<b>790923</b>	<b>32081</b>	<b>2998</b>	<b>120335</b>	<b>42850</b>	<b>25555</b>	<b>3157319</b>

## Table No. P-2

### Economic-cum-Purpose Classification

State- Bihar

Year-2008-09 (Actual)

(Rs. In Lakh)

Purpose Code	Description	Consumption Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total Col. 3 to 6)	Local bodies	Auto. bodies	Others	Sub. Total (col 8to10)	
1	2	3	4	5	6	7	8	9	10	11	12
1	General Public Services	215104	93524	67519	676	376823	396	0	1267	1663	0
1.1	General Administration, External affairs, Public Order & Safety	215047	93500	67464	676	376687	396	0	1267	1663	0
1.1.1	Public Order & safety	159457	69214	32544	431	261646			197	197	
1.1.2	Planning & Statistical Activities	1502	663	692	0	2857			0	0	
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	54088	23623	34228	245	112184	396		1070	1466	
1.2	General Research	57	24	55	0	136			0	0	
2	Defence	1520	666	6576	0	8762			44	44	
3	Education Affairs and Services	330488	146821	88939	1	566249	45715	99400	64274	209389	0
3.1	Administration, Regulation & Research	3717	1597	2719	0	8033	0	0	44462	44462	0
3.1.1	Primary Education	147	48	9	0	204			0	0	
3.1.2	Secondary Education	2006	868	2507	0	5381			44031	44031	
3.1.3	Higher Secondary and University Education	266	116	23	0	405			42	42	0
3.1.4	Other Educational Administration n.e.c.	1298	565	180	0	2043			389	389	
3.2	Education Services n.e.c.	326771	145224	86220	1	558216	45715	99400	19812	164927	0
3.2.1	Primary Education	250609	111665	84578	0	446852	37167		1849	39016	
3.2.2	Secondary Education	66011	29130	-758	0	94383	8548		11866	20414	
3.2.3	Higher Secondary and University Education	10147	4427	2398	1	16973		99400	6091	105491	0
3.2.4	Education Services n.e.c.	4	2	2	0	8			6	6	
4	Health Affairs and Services	54756	24224	45709	117	124806	0	0	1991	1991	0
4.1	Administration, Regulation and Research	3336	1465	263	0	5064	0	0	202	202	0
4.1.1	Allopathic	2695	1184	224	0	4103			202	202	
4.1.2	Homeopathic	0			0	0			0	0	
4.1.3	Ayurvedic	641	281	39	0	961			0	0	
4.1.4	Unani	0			0	0			0	0	
4.1.5	Other Medical Administration n.e.c.	0			0	0			0	0	
4.2	Health Services	51420	22759	45446	117	119742	0	0	1789	1789	0
4.2.1	Allopathic	50641	22414	45321	117	118493			1789	1789	
4.2.2	Homeopathic	149	66	79	0	294			0	0	
4.2.3	Ayurvedic	502	222	43	0	767			0	0	
4.2.4	Unani	128	57	3	0	188			0	0	
4.2.5	Other Medical Services	0			0	0			0	0	
5	Social Security and Welfare Affairs and Services	43777	15223	69582	0	128582	8695	0	69523	78218	0
5.1	Social Security Affairs and Services	1365	604	2058	0	4027			48952	48952	
5.2	Welfare affairs and Services	42412	14619	67524	0	124555	8695		20571	29266	
5.3	Social Security and Welfare Affairs Services n.e.c.	0			0	0			0	0	
6	Housing and Community Amenity Affairs and Services	30888	13643	40655	723	85909	135016	0	50741	185757	0
6.1	Housing and Community Services	30888	13643	40655	723	85909	123502		49363	172865	
6.2	Sanitary affairs Services	0			0	0	11514		1378	12892	
6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0		0	0			0	0	



**Economic-cum-Purpose Classification**

**State- Bihar**

**Year-2008-09 (Actual)**

**(Rs. In Lakh)**

Purpose Code	Description	Consumption Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total Col. 3 to 6)	Local bodies	Auto. bodies	Others	Sub. Total (col 8to10)	
1	2	3	4	5	6	7	8	9	10	11	12
7	Cultural, Recreational and Religious Affairs Services	9813	4261	5267	44	19385	0	0	7779	7779	0
7.1	Art and Cultural Affairs Services	6670	2927	575	0	10172			7591	7591	
7.2	Recreational and Sporting Services	2082	884	4288	43	7297			188	188	
7.3	Tourism Affairs and Services	1014	428	385	1	1828			0	0	
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.	47	22	19	0	88			0	0	
8	Economic Affairs and Services	61915	27041	35224	17869	142049	7099	0	93994	101093	148589
8.1	General Administration, Regulation and Research	4517	1971	1870	0	8358			15	15	
8.2	Agriculture, Forestry, Fishing and Hunting	21505	9422	27877	2045	60849	0		72782	72782	75806
8.3	Mining, Manufacturing and Construction	3917	1710	311	0	5938			18531	18531	783
8.4	Electricity, Gas, Steam and Other Sources of Energy	1102	458	767	9904	12231	0	0	0	0	72000
8.4.1	Electricity, Gas and Steam	1024	425	505	9904	11858			0	0	72000
8.4.2	Atomic Energy	0			0	0			0	0	
8.4.3	Non-Conventional Sources of Energy	78	33	262	0	373			0	0	
8.5	Water Supply	13212	5779	3912	4	22907	7099		0	7099	
8.6	Transport and Communication	13867	6044	311	5916	26138	0	0	0	0	0
8.6.1	Road Transport	13760	5999	223	5916	25898			0	0	
8.6.2	Water Transport	29	12		0	41			0	0	
8.6.3	Air Transport	78	33	88	0	199			0	0	
8.6.4	Transport and Communication n.e.c.	0			0	0			0	0	
8.7	Other Economic Services	3795	1657	176	0	5628			2666	2666	
9	Environmental Protection	29	12	3	0	44	0	0	0	0	0
9.1	Waste Management	0			0	0			0	0	
9.2	Waste Water Management	0			0	0			0	0	
9.3	Prevention and Control of Pollution	29	12	3	0	44			0	0	
9.4	Environmental Research & Education	0			0	0			0	0	
9.5	Environmental Protection n.e.c.	0			0	0			0	0	
10	Relief on Calamities	301	130	532	5595	6558	0	0	55484	55484	0
10.1	Relief on Calamities	301	130	532	5595	6558			55484	55484	
10.2	Other Miscellaneous Services	0			0	0			0	0	
0.0	Others	0			0	0			200	200	
<b>Total</b>		<b>748591</b>	<b>325545</b>	<b>360006</b>	<b>25025</b>	<b>1459167</b>	<b>196921</b>	<b>99400</b>	<b>345297</b>	<b>641618</b>	<b>148589</b>

Economic-cum-Purpose Classification

State- Bihar

Year-2008-09 (Actual)  
(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, Pl, Pfa etc.)	Sub. Total (co12 to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Constr- uction	Machinary & Equipment	Change in stock etc.	Sub Total (co16 to18)	Local bodies	Others	Internal Debt of the State Govt.	Loan & Advance from the Central Govt.		
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25
1	General Public Services		1084	1084	41139	2409	0	43548	0	0				423118
1.1	General Administration, External affairs, Public Order & Safety		1084	1084	41139	2409	0	43548	0	0				422982
1.1.1	Public Order & safety		775	775	6590	1149	0	7739	0	0				270357
1.1.2	Planning & Statistical Activities		0	0	0	5	0	5	0	0				2862
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c		309	309	34549	1255	0	35804	0	0				149763
1.2	General Research		0	0	0	0	0	0	0	0				136
2	Defence		0	0	0	0	0	0	0	0				8806
3	Education Affairs and Services		7174	7174	54905	5473	0	60378	0	3099				846289
3.1	Administration, Regulation & Research		0	0	6331	567	0	6898	0	0				59393
3.1.1	Primary Education		0	0	0	10	0	10	0	0				214
3.1.2	Secondary Education		0	0	6331	557	0	6888	0	0				56300
3.1.3	Higher Secondary and University Education		0	0	0	0	0	0	0	0				447
3.1.4	Other Educational Administration n.e.c.		0	0	0	0	0	0	0	0				2432
3.2	Education Services n.e.c.		7174	7174	48574	4906	0	53480	0	3099				786896
3.2.1	Primary Education		0	0	43383	4820	0	48203	0	0				534071
3.2.2	Secondary Education		0	0	3482	0	0	3482	0	0				118279
3.2.3	Higher Secondary and University Education		7174	7174	1709	86	0	1795	0	3099				134532
3.2.4	Education Services n.e.c.		0	0	0	0	0	0	0	0				14
4	Health Affairs and Services		0	0	8698	1892	0	10590	0	0				137387
4.1	Administration, Regulation and Research		0	0	0	1	0	1	0	0				5267
4.1.1	Allopathic		0	0	0	0	0	0	0	0				4305
4.1.2	Homeopathic		0	0	0	0	0	0	0	0				0
4.1.3	Ayurvedic		0	0	0	1	0	1	0	0				962
4.1.4	Unani		0	0	0	0	0	0	0	0				0
4.1.5	Other Medical Administration n.e.c.		0	0	0	0	0	0	0	0				0
4.2	Health Services		0	0	8698	1891	0	10589	0	0				132120
4.2.1	Allopathic		0	0	8698	1886	0	10584	0	0				130866
4.2.2	Homeopathic		0	0	0	0	0	0	0	0				294
4.2.3	Ayurvedic		0	0	0	5	0	5	0	0				772
4.2.4	Unani		0	0	0	0	0	0	0	0				188
4.2.5	Other Medical Services		0	0	0	0	0	0	0	0				0
5	Social Security and Welfare Affairs and Services		2823	2823	12406	333	0	12739	0	2310				224672
5.1	Social Security Affairs and Services		0	0	0	1	0	1	0	0				52980
5.2	Welfare affairs and Services		2823	2823	12406	332	0	12738	0	2310				171692
5.3	Social Security and Welfare Affairs Services n.e.c.		0	0	0	0	0	0	0	0				0
6	Housing and Community Amenity Affairs and Services		0	0	184865	1	0	184866	1664	14651				472847
6.1	Housing and Community Services		0	0	182236	1	0	182237	1664	14651				457326
6.2	Sanitary affairs Services		0	0	2629	0	0	2629	0	0				15521
6.3	Housing and Community Amenity Affairs and Services n.e.c.		0	0	0	0	0	0	0	0				0

Economic-cum-Purpose Classification

State- Bihar

Year-2008-09 (Actual)

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, Pl, Pfa etc.)	Sub. Total (co12 to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Constr- uction	Machinary & Equipment	Change in stock etc.	Sub Total (co16 to18)	Local bodies	Others	Internal Debt of the State Govt.	Loan & Advance from the Central Govt.		
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25
7	Cultural, Recreational and Religious Affairs Services		0	0	6198	15	0	6213	0	0				33377
7.1	Art and Cultural Affairs Services		0	0	3894	0	0	3894	0	0				21657
7.2	Recreational and Sporting Services		0	0	0	14	0	14	0	0				7499
7.3	Tourism Affairs and Services		0	0	2304	1	0	2305	0	0				4133
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.		0	0	0	0	0	0	0	0				88
8	Economic Affairs and Services		25350	173939	396379	1211	840	398430	0	203				815714
8.1	General Administration, Regulation and Research		0	0	227	289	0	516	0	16				8905
8.2	Agriculture, Forestry, Fishing and Hunting		0	75806	56479	11	840	57330	0	187				266954
8.3	Mining, Manufacturing and Construction		25200	25983	2472	0	0	2472	0	0				52924
8.4	Electricity, Gas, Steam and Other Sources of Energy		0	72000	40000	44	0	40044	0	0				124275
8.4.1	Electricity, Gas and Steam		0	72000	40000	44	0	40044	0	0				123902
8.4.2	Atomic Energy		0	0	0	0	0	0	0	0				0
8.4.3	Non-Conventional Sources of Energy		0	0	0	0	0	0	0	0				373
8.5	Water Supply		0	0	15594	0	0	15594	0	0				45600
8.6	Transport and Communication		0	0	280753	880	0	281633	0	0				307771
8.6.1	Road Transport		0	0	280315	880	0	281195	0	0				307093
8.6.2	Water Transport		0	0	9	0	0	9	0	0				50
8.6.3	Air Transport		0	0	429	0	0	429	0	0				628
8.6.4	Transport and Communication n.e.c.		0	0	0	0	0	0	0	0				0
8.7	Other Economic Services		150	150	854	-13	0	841	0	0				9285
9	Environmental Protection		0	0	0	0	0	0	0	0				44
9.1	Waste Management		0	0	0	0	0	0	0	0				0
9.2	Waste Water Management		0	0	0	0	0	0	0	0				0
9.3	Prevention and Control of Pollution		0	0	0	0	0	0	0	0				44
9.4	Environmental Research & Education		0	0	0	0	0	0	0	0				0
9.5	Environmental Protection n.e.c.		0	0	0	0	0	0	0	0				0
10	Relief on Calamities		0	0	0	0	0	0	0	0				62042
10.1	Relief on Calamities		0	0	0	0	0	0	0	0				62042
10.2	Other Miscellaneous Services		0	0	0	0	0	0	0	0				0
0.0	Others	375294	37808	413102	33480	5	23911	57396	0	0	125360	42867	55105	693830
	<b>Total</b>	<b>375294</b>	<b>74239</b>	<b>598122</b>	<b>738070</b>	<b>11339</b>	<b>24751</b>	<b>774160</b>	<b>1664</b>	<b>20263</b>	<b>125360</b>	<b>42867</b>	<b>55105</b>	<b>3718126</b>

# Table No. P-3

**Economic-cum-Purpose Classification**

**State- Bihar**

**Year-2009-10 (Actual)**

**(Rs. In Lakh)**

Purpose Code	Description	Consumption Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total Col. 3 to 6)	Local bodies	Auto. bodies	Others	Sub. Total (col 8to10)	
1	2	3	4	5	6	7	8	9	10	11	12
1	General Public Services	286366	122250	85141	112	493869	10747	62	3202	14011	0
1.1	General Administration, External affairs, Public Order & Safety	286268	122209	85101	112	493690	10747	62	3202	14011	0
1.1.1	Public Order & safety	205126	87555	40973	104	333758			633	633	0
1.1.2	Planning & Statistical Activities	1811	764	268	0	2843			0	0	0
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	79331	33890	43860	8	157089	10747	62	2569	13378	0
1.2	General Research	98	41	40	0	179			0	0	0
2	Defence	1834	787	6671	0	9292			32	32	0
3	Education Affairs and Services	405471	175541	60258	332	641602	41222	103542	95691	240455	0
3.1	Administration, Regulation & Research	3867	1563	479	0	5909	0	526	10081	10607	0
3.1.1	Primary Education	351	106	91	0	548		0	0	0	0
3.1.2	Secondary Education	2313	952	175	0	3440			3259	3259	0
3.1.3	Higher Secondary and University Education	231	101	36	0	368			0	0	0
3.1.4	Other Educational Administration n.e.c.	972	404	177	0	1553		526	6822	7348	0
3.2	Education Services n.e.c.	401604	173978	59779	332	635693	41222	103016	85610	229848	0
3.2.1	Primary Education	305209	132356	49716	1	487282	34467		48484	82951	0
3.2.2	Secondary Education	83743	36263	6684	0	126690	6755	600	32226	39581	0
3.2.3	Higher Secondary and University Education	12223	5178	3355	331	21087		102416	4900	107316	0
3.2.4	Education Services n.e.c.	429	181	24	0	634			0	0	0
4	Health Affairs and Services	69199	29807	34785	344	134135	0	0	8321	8321	0
4.1	Administration, Regulation and Research	4026	1718	1480	0	7224	0	0	0	0	0
4.1.1	Allopathic	3230	1382	1447	0	6059			0	0	0
4.1.2	Homeopathic	0			0	0			0	0	
4.1.3	Ayurvedic	796	336	33	0	1165			0	0	0
4.1.4	Unani	0			0	0			0	0	
4.1.5	Other Medical Administration n.e.c.	0			0	0			0	0	
4.2	Health Services	65173	28089	33305	344	126911	0	0	8321	8321	0
4.2.1	Allopathic	64154	27652	33161	344	125311			8321	8321	0
4.2.2	Homeopathic	190	82	9	0	281			0	0	0
4.2.3	Ayurvedic	644	274	124	0	1042			0	0	0
4.2.4	Unani	185	81	3	0	269			0	0	0
4.2.5	Other Medical Services	0	0	8	0	8			0	0	0
5	Social Security and Welfare Affairs and Services	51749	19304	118719	1	189773	9546	93	124428	134067	0
5.1	Social Security Affairs and Services	2062	891	4061	0	7014			67868	67868	0
5.2	Welfare affairs and Services	49687	18413	114658	1	182759	9546	93	56560	66199	0
5.3	Social Security and Welfare Affairs Services n.e.c.	0			0	0			0	0	
6	Housing and Community Amenity Affairs and Services	46162	20013	52246	465	118886	82697	1053	105095	188845	0
6.1	Housing and Community Services	46162	20013	52246	465	118886	79697	0	95099	174796	0
6.2	Sanitary affairs Services	0	0	0	0	0	3000	1053	9996	14049	0
6.3	Housing and Community Amenity Affairs and Services n.e.c.	0			0	0			0	0	

**Economic-cum-Purpose Classification**

**State- Bihar**

**Year-2009-10 (Actual)**

**(Rs. In Lakh)**

Purpose Code	Description	Consumption Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total Col. 3 to 6)	Local bodies	Auto. bodies	Others	Sub. Total (col 8to10)	
1	2	3	4	5	6	7	8	9	10	11	12
7	Cultural, Recreational and Religious Affairs Services	4001	1704	5502	0	11207	0	53	10091	10144	0
7.1	Art and Cultural Affairs Services	1396	605	573	0	2574		53	9695	9748	0
7.2	Recreational and Sporting Services	2312	977	4602	0	7891			395	395	0
7.3	Tourism Affairs and Services	293	122	327	0	742			1	1	0
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.	0			0	0			0	0	
8	Economic Affairs and Services	86692	37036	35065	14534	173327	4364	9343	68832	82539	189438
8.1	General Administration, Regulation and Research	5454	2317	1272	0	9043			60	60	0
8.2	Agriculture, Forestry, Fishing and Hunting	39058	16812	24533	7628	88031		450	66940	67390	92739
8.3	Mining, Manufacturing and Construction	4806	2033	1738	0	8577		8893	1261	10154	8115
8.4	Electricity, Gas, Steam and Other Sources of Energy	604	215	2414	0	3233	0	0	0	0	86261
8.4.1	Electricity, Gas and Steam	526	183	1892	0	2601			0	0	86261
8.4.2	Atomic Energy	0			0	0			0	0	
8.4.3	Non-Conventional Sources of Energy	78	32	522	0	632			0	0	0
8.5	Water Supply	16191	6914	4441	1	27547	4364	0	1	4365	0
8.6	Transport and Communication	15709	6679	515	6900	29803	0	0	0	0	0
8.6.1	Road Transport	15584	6628	428	6900	29540			0	0	0
8.6.2	Water Transport	34	14	0	0	48			0	0	0
8.6.3	Air Transport	91	37	87	0	215			0	0	0
8.6.4	Transport and Communication n.e.c.	0			0	0			0	0	
8.7	Other Economic Services	4870	2066	152	5	7093		0	570	570	2323
9	Environmental Protection	48	21	-4	0	65	0	0	0	0	0
9.1	Waste Management	0			0	0			0	0	
9.2	Waste Water Management	0			0	0			0	0	
9.3	Prevention and Control of Pollution	48	21	-4	0	65			0	0	0
9.4	Environmental Research & Education	0			0	0			0	0	
9.5	Environmental Protection n.e.c.	0			0	0			0	0	
10	Relief on Calamities	-1470	-679	-3982	0	-6131	0	0	1189	1189	0
10.1	Relief on Calamities	-1470	-679	-3982	0	-6131		0	1189	1189	0
10.2	Other Miscellaneous Services	0			0	0			0	0	
0.0	Others	0			0	0			0	0	
<b>Total</b>		<b>950052</b>	<b>405784</b>	<b>394401</b>	<b>15788</b>	<b>1766025</b>	<b>148576</b>	<b>114146</b>	<b>416881</b>	<b>679603</b>	<b>189438</b>

Economic-cum-Purpose Classification

State- Bihar

Year-2009-10 (Actual)

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, Pl, Pfa etc.)	Sub. Total (co12 to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Constr-uction	Machinery & Equipment	Change in stock etc.	Sub Total (co16 to18)	Local bodies	Others	Internal Debt of the State Govt.	Loan & Advance from the Central Govt.		
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25
1	General Public Services		8373	8373	36950	6267	0	43217	0	0				559470
1.1	General Administration, External affairs, Public Order & Safety		8373	8373	36950	6267	0	43217	0	0				559291
1.1.1	Public Order & safety		2875	2875	7322	2532	0	9854		0				347120
1.1.2	Planning & Statistical Activities		0	0	0	0	0	0		0				2843
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c		5498	5498	29628	3735	0	33363		0				209328
1.2	General Research		0	0	0	0	0	0		0				179
2	Defence		0	0	12	0	0	12		0				9336
3	Education Affairs and Services		2208	2208	68151	8877	0	77028	0	9179				970472
3.1	Administration, Regulation & Research		0	0	1742	2924	0	4666	0	0				21182
3.1.1	Primary Education		0	0	0	2924	0	2924		0				3472
3.1.2	Secondary Education		0	0	1742	0	0	1742		0				8441
3.1.3	Higher Secondary and University Education		0	0	0	0	0	0		0				368
3.1.4	Other Educational Administration n.e.c.		0	0	0	0	0	0		0				8901
3.2	Education Services n.e.c.		2208	2208	66409	5953	0	72362	0	9179				949290
3.2.1	Primary Education		0	0	48390	4848	0	53238		0				623471
3.2.2	Secondary Education		1700	1700	13681	140	0	13821		0				181792
3.2.3	Higher Secondary and University Education		508	508	4338	965	0	5303		9179				143393
3.2.4	Education Services n.e.c.		0	0	0	0	0	0		0				634
4	Health Affairs and Services		0	0	9033	1700	0	10733	0	0				153189
4.1	Administration, Regulation and Research		0	0	0	1	0	1	0	0				7225
4.1.1	Allopathic		0	0	0	0	0	0		0				6059
4.1.2	Homeopathic		0	0	0	0	0	0		0				0
4.1.3	Ayurvedic		0	0	0	1	0	1		0				1166
4.1.4	Unani		0	0	0	0	0	0		0				0
4.1.5	Other Medical Administration n.e.c.		0	0	0	0	0	0		0				0
4.2	Health Services		0	0	9033	1699	0	10732	0	0				145964
4.2.1	Allopathic		0	0	9033	1698	0	10731		0				144363
4.2.2	Homeopathic		0	0	0	0	0	0		0				281
4.2.3	Ayurvedic		0	0	0	1	0	1		0				1043
4.2.4	Unani		0	0	0	0	0	0		0				269
4.2.5	Other Medical Services		0	0	0	0	0	0		0				8
5	Social Security and Welfare Affairs and Services		273	273	19972	1	0	19973	0	566				344652
5.1	Social Security Affairs and Services		0	0	0	0	0	0		0				74882
5.2	Welfare affairs and Services		273	273	19972	1	0	19973		566				269770
5.3	Social Security and Welfare Affairs Services n.e.c.		0	0	0	0	0	0		0				0
6	Housing and Community Amenity Affairs and Services		0	0	125290	0	0	125290	28054	39417				500492
6.1	Housing and Community Services		0	0	119689	0	0	119689	28054	39317				480742
6.2	Sanitary affairs Services		0	0	5601	0	0	5601		100				19750
6.3	Housing and Community Amenity Affairs and Services n.e.c.		0	0	0	0	0	0		0				0

Economic-cum-Purpose Classification

State- Bihar

Year-2009-10 (Actual)

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, Pl, Pfa etc.)	Sub. Total (co12 to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Constr- uction	Machinary & Equipment	Change in stock etc.	Sub Total (co16 to18)	Local bodies	Others	Internal Debt of the State Govt.	Loan & Advance from the Central Govt.		
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25
7	Cultural, Recreational and Religious Affairs Services		0	0	4357	54	0	4411	0	963				26725
7.1	Art and Cultural Affairs Services		0	0	1177	54	0	1231		40				13593
7.2	Recreational and Sporting Services		0	0	402	0	0	402		923				9611
7.3	Tourism Affairs and Services		0	0	2778	0	0	2778		0				3521
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.		0	0	0	0	0	0		0				0
8	Economic Affairs and Services		26453	215891	506419	3942	0	510361	0	867				982985
8.1	General Administration, Regulation and Research		0	0	70	289	0	359		15				9477
8.2	Agriculture, Forestry, Fishing and Hunting		0	92739	71099	22	0	71121		752				320033
8.3	Mining, Manufacturing and Construction		26453	34568	406	2992	0	3398		0				56697
8.4	Electricity, Gas, Steam and Other Sources of Energy		0	86261	37600	0	0	37600	0	0				127094
8.4.1	Electricity, Gas and Steam		0	86261	37600	0	0	37600		0				126462
8.4.2	Atomic Energy		0	0	0	0	0	0		0				0
8.4.3	Non-Conventional Sources of Energy		0	0	0	0	0	0		0				632
8.5	Water Supply		0	0	39104	1	0	39105		0				71017
8.6	Transport and Communication		0	0	358140	638	0	358778	0	0				388581
8.6.1	Road Transport		0	0	358091	638	0	358729		0				388269
8.6.2	Water Transport		0	0	0	0	0	0		0				48
8.6.3	Air Transport		0	0	49	0	0	49		0				264
8.6.4	Transport and Communication n.e.c.		0	0	0	0	0	0		0				0
8.7	Other Economic Services		0	2323	0	0	0	0		100				10086
9	Environmental Protection		0	0	0	0	0	0	0	0				65
9.1	Waste Management		0	0	0	0	0	0		0				0
9.2	Waste Water Management		0	0	0	0	0	0		0				0
9.3	Prevention and Control of Pollution		0	0	0	0	0	0		0				65
9.4	Environmental Research & Education		0	0	0	0	0	0		0				0
9.5	Environmental Protection n.e.c.		0	0	0	0	0	0		0				0
10	Relief on Calamities		0	0	5313	176	0	5489	0	0				547
10.1	Relief on Calamities		0	0	5313	176	0	5489		0				547
10.2	Other Miscellaneous Services		0	0	0	0	0	0		0				0
0.0	Others	368548	16342	384890	58799	4	0	58803		0	116932	81367	89679	731671
	<b>Total</b>	<b>368548</b>	<b>53649</b>	<b>611635</b>	<b>834296</b>	<b>21021</b>	<b>0</b>	<b>855317</b>	<b>28054</b>	<b>50992</b>	<b>116932</b>	<b>81367</b>	<b>89679</b>	<b>4279604</b>

# Table No. P-4

## Economic-cum-Purpose Classification

State- Bihar

Year-2010-11 (RE)

(Rs. In Lakh)

Purpose Code	Description	Consumption Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total Col. 3 to 6)	Local bodies	Auto. bodies	Others	Sub. Total (col 8to10)	
1	2	3	4	5	6	7	8	9	10	11	12
1	General Public Services	350665	170657	135868	2299	659489	412	2560	9806	12778	1
1.1	General Administration, External affairs, Public Order & Safety	350523	170590	135787	2299	659199	412	2560	9806	12778	1
1.1.1	Public Order & safety	245799	118781	52561	1135	418276			1345	1345	0
1.1.2	Planning & Statistical Activities	3155	1616	13793	0	18564			7384	7384	0
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	101569	50193	69433	1164	222359	412	2560	1077	4049	1
1.2	General Research	142	67	81	0	290			0	0	0
2	Defence	2157	1003	15584	8	18752			260	260	0
3	Education Affairs and Services	415343	220363	242999	2496	881201	75838	133899	60238	269975	3
3.1	Administration, Regulation & Research	5399	2706	10314	60	18479	0	593	1953	2546	0
3.1.1	Primary Education	504	243	1612	0	2359		150	306	456	0
3.1.2	Secondary Education	3304	1688	877	0	5869			907	907	0
3.1.3	Higher Secondary and University Education	365	179	53	0	597			0	0	0
3.1.4	Other Educational Administration n.e.c.	1226	596	7772	60	9654		443	740	1183	0
3.2	Education Services n.e.c.	409944	217657	232685	2436	862722	75838	133306	58285	267429	3
3.2.1	Primary Education	291700	156153	215191	0	663044	53630		1665	55295	0
3.2.2	Secondary Education	102743	53640	5148	0	161531	22208	680	47735	70623	0
3.2.3	Higher Secondary and University Education	14863	7559	12315	2436	37173		132626	8885	141511	3
3.2.4	Education Services n.e.c.	638	305	31	0	974			0	0	0
4	Health Affairs and Services	84493	42377	38438	2762	168070	0	0	3004	3004	0
4.1	Administration, Regulation and Research	5628	2797	439	12	8876	0	0	977	977	0
4.1.1	Allopathic	4443	2187	402	12	7044			977	977	0
4.1.2	Homeopathic	0			0	0			0	0	0
4.1.3	Ayurvedic	1185	610	37	0	1832			0	0	0
4.1.4	Unani	0			0	0			0	0	0
4.1.5	Other Medical Administration n.e.c.	0			0	0			0	0	0
4.2	Health Services	78865	39580	37999	2750	159194	0	0	2027	2027	0
4.2.1	Allopathic	77302	38806	37866	2675	156649			2027	2027	0
4.2.2	Homeopathic	360	161	16	0	537			0	0	0
4.2.3	Ayurvedic	929	475	104	75	1583			0	0	0
4.2.4	Unani	274	138	13	0	425			0	0	0
4.2.5	Other Medical Services	0	0	0	0	0			0	0	0
5	Social Security and Welfare Affairs and Services	73858	25557	147246	1	246662	10510	280	166006	176796	0
5.1	Social Security Affairs and Services	3272	1612	318	1	5203			94138	94138	0
5.2	Welfare affairs and Services	70586	23945	146928	0	241459	10510	280	71868	82658	0
5.3	Social Security and Welfare Affairs Services n.e.c.	0			0	0			0	0	0
6	Housing and Community Amenity Affairs and Services	53579	26807	94191	1420	175997	129792	1300	13335	144427	0
6.1	Housing and Community Services	53579	26807	94191	1420	175997	124892	300	12128	137320	0
6.2	Sanitary affairs Services	0	0	0	0	0	4900	1000	1207	7107	0
6.3	Housing and Community Amenity Affairs and Services n.e.c.	0			0	0			0	0	0



**Economic-cum-Purpose Classification**

**State- Bihar**

**Year-2010-11 (RE)**

**(Rs. In Lakh)**

Purpose Code	Description	Consumption Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total Col. 3 to 6)	Local bodies	Auto. bodies	Others	Sub. Total (col 8to10)	
1	2	3	4	5	6	7	8	9	10	11	12
7	Cultural, Recreational and Religious Affairs Services	4975	2382	7011	320	14688	0	132	12468	12600	0
7.1	Art and Cultural Affairs Services	1232	604	1026	315	3177		132	12361	12493	0
7.2	Recreational and Sporting Services	3449	1637	5578	5	10669			107	107	0
7.3	Tourism Affairs and Services	294	141	407	0	842			0	0	0
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.				0	0			0	0	
8	Economic Affairs and Services	105145	52323	138372	53012	348852	6500	4004	82524	93028	293234
8.1	General Administration, Regulation and Research	7341	3628	2004	29	13002			204	204	0
8.2	Agriculture, Forestry, Fishing and Hunting	45232	23218	102273	10308	181031		450	62316	62766	138777
8.3	Mining, Manufacturing and Construction	6295	3109	15541	0	24945		1939	13939	15878	1451
8.4	Electricity, Gas, Steam and Other Sources of Energy	1235	611	535	644	3025	0	0	2000	2000	153006
8.4.1	Electricity, Gas and Steam	1146	567	514	644	2871			0	0	153006
8.4.2	Atomic Energy	0			0	0			0	0	
8.4.3	Non-Conventional Sources of Energy	89	44	21	0	154			2000	2000	0
8.5	Water Supply	19571	9633	14858	2251	46313	6500	0	720	7220	0
8.6	Transport and Communication	19917	9331	998	39730	69976	0	0	0	0	0
8.6.1	Road Transport	19776	9264	908	39700	69648			0	0	0
8.6.2	Water Transport	47	21	3	0	71			0	0	0
8.6.3	Air Transport	94	46	87	30	257			0	0	0
8.6.4	Transport and Communication n.e.c.	0			0	0			0	0	
8.7	Other Economic Services	5554	2793	2163	50	10560		1615	3345	4960	0
9	Environmental Protection	54	26	7	0	87	0	0	0	0	0
9.1	Waste Management	0			0	0			0	0	
9.2	Waste Water Management	0			0	0			0	0	
9.3	Prevention and Control of Pollution	54	26	7	0	87			0	0	0
9.4	Environmental Research & Education	0			0	0			0	0	
9.5	Environmental Protection n.e.c.	0			0	0			0	0	
10	Relief on Calamities	1563	809	3618	505	6495	0	30	66702	66732	0
10.1	Relief on Calamities	1563	809	3618	505	6495		30	66702	66732	0
10.2	Other Miscellaneous Services	0			0	0			0	0	
0.0	Others	0		0	0	0	0	0	0	0	
	<b>Total</b>	<b>1091832</b>	<b>542304</b>	<b>823334</b>	<b>62823</b>	<b>2520293</b>	<b>223052</b>	<b>142205</b>	<b>414343</b>	<b>779600</b>	<b>293238</b>

Economic-cum-Purpose Classification

State- Bihar

Year-2010-11 (RE)

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, Pl, Pfa etc.)	Sub. Total (co12 to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Construction	Machinery & Equipment	Change in stock etc.	Sub Total (co16 to18)	Local bodies	Others	Internal Debt of the State Govt.	Loan & Advance from the Central Govt.		
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25
1	General Public Services		13232	13233	43480	18706	0	62186	0	0				747686
1.1	General Administration, External affairs, Public Order & Safety		13232	13233	43480	18706	0	62186	0	0				747396
1.1.1	Public Order & safety		1750	1750	18924	13639	0	32563		0				453934
1.1.2	Planning & Statistical Activities		0	0	0	31	0	31		0				25979
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c		11482	11483	24556	5036	0	29592		0				267483
1.2	General Research		0	0	0	0	0	0		0				290
2	Defence		0	0	3	0	0	3						19015
3	Education Affairs and Services		762	765	67905	8796	0	76701	0	3416				1232058
3.1	Administration, Regulation & Research		0	0	6	0	0	6	0	0				21031
3.1.1	Primary Education		0	0	0	0	0	0		0				2815
3.1.2	Secondary Education		0	0	0	0	0	0		0				6776
3.1.3	Higher Secondary and University Education		0	0	0	0	0	0		0				597
3.1.4	Other Educational Administration n.e.c.		0	0	6	0	0	6		0				10843
3.2	Education Services n.e.c.		762	765	67899	8796	0	76695	0	3416				1211027
3.2.1	Primary Education		0	0	37030	4000	0	41030		2600				761969
3.2.2	Secondary Education		100	100	19903	1695	0	21598		0				253852
3.2.3	Higher Secondary and University Education		662	665	10966	3101	0	14067		816				194232
3.2.4	Education Services n.e.c.		0	0	0	0	0	0		0				974
4	Health Affairs and Services		140	140	17073	5685	0	22758	0	0				193972
4.1	Administration, Regulation and Research		0	0	0	6	0	6	0	0				9859
4.1.1	Allopathic		0	0	0	0	0	0		0				8021
4.1.2	Homeopathic		0	0	0	0	0	0		0				0
4.1.3	Ayurvedic		0	0	0	6	0	6		0				1838
4.1.4	Unani		0	0	0	0	0	0		0				0
4.1.5	Other Medical Administration n.e.c.		0	0	0	0	0	0		0				0
4.2	Health Services		140	140	17073	5679	0	22752	0	0				184113
4.2.1	Allopathic		140	140	17073	5644	0	22717		0				181533
4.2.2	Homeopathic		0	0	0	1	0	1		0				538
4.2.3	Ayurvedic		0	0	0	32	0	32		0				1615
4.2.4	Unani		0	0	0	2	0	2		0				427
4.2.5	Other Medical Services		0	0	0	0	0	0		0				0
5	Social Security and Welfare Affairs and Services		300	300	54803	651	0	55454	0	20				479232
5.1	Social Security Affairs and Services		0	0	0	103	0	103		0				99444
5.2	Welfare affairs and Services		300	300	54803	548	0	55351		20				379788
5.3	Social Security and Welfare Affairs Services n.e.c.		0	0	0	0	0	0		0				0
6	Housing and Community Amenity Affairs and Services		1400	1400	247474	8	0	247482	200	18200				587706
6.1	Housing and Community Services		1400	1400	241137	8	0	241145	200	18100				574162
6.2	Sanitary affairs Services		0	0	6337	0	0	6337		100				13544
6.3	Housing and Community Amenity Affairs and Services n.e.c.		0	0	0	0	0	0		0				0

Economic-cum-Purpose Classification

State- Bihar

Year-2010-11 (RE)

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, PI, Pfa etc.)	Sub. Total (co12 to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Constr- uction	Machinary & Equipment	Change in stock etc.	Sub Total (co16 to18)	Local bodies	Others	Internal Debt of the State Govt.	Loan & Advance from the Central Govt.		
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25
7	Cultural, Recreational and Religious Affairs Services		393	393	6151	212	0	6363	0	0				34044
7.1	Art and Cultural Affairs Services		0	0	800	47	0	847		0				16517
7.2	Recreational and Sporting Services		0	0	2900	165	0	3065		0				13841
7.3	Tourism Affairs and Services		393	393	2451	0	0	2451		0				3686
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.		0	0	0	0	0	0		0				0
8	Economic Affairs and Services		18574	311808	681854	19524	133	701511	0	1205				1456404
8.1	General Administration, Regulation and Research		0	0	254	63	0	317		25				13548
8.2	Agriculture, Forestry, Fishing and Hunting		0	138777	87303	927	133	88363		1080				472017
8.3	Mining, Manufacturing and Construction		18300	19751	1196	16447	0	17643		0				78217
8.4	Electricity, Gas, Steam and Other Sources of Energy		0	153006	104006	2	0	104008	0	0				262039
8.4.1	Electricity, Gas and Steam		0	153006	104006	2	0	104008		0				259885
8.4.2	Atomic Energy		0	0	0	0	0	0		0				0
8.4.3	Non-Conventional Sources of Energy		0	0	0	0	0	0		0				2154
8.5	Water Supply		0	0	79714	645	0	80359		0				133892
8.6	Transport and Communication		0	0	407885	1440	0	409325	0	0				479301
8.6.1	Road Transport		0	0	407885	507	0	408392		0				478040
8.6.2	Water Transport		0	0	0	0	0	0		0				71
8.6.3	Air Transport		0	0	0	933	0	933		0				1190
8.6.4	Transport and Communication n.e.c.		0	0	0	0	0	0		0				0
8.7	Other Economic Services		274	274	1496	0	0	1496		100				17390
9	Environmental Protection		0	0	0	0	0	0	0	0				87
9.1	Waste Management		0	0	0	0	0	0		0				0
9.2	Waste Water Management		0	0	0	0	0	0		0				0
9.3	Prevention and Control of Pollution		0	0	0	0	0	0		0				87
9.4	Environmental Research & Education		0	0	0	0	0	0		0				0
9.5	Environmental Protection n.e.c.		0	0	0	0	0	0		0				0
10	Relief on Calamities		0	0	7800	2148	0	9948	0	0				83175
10.1	Relief on Calamities		0	0	7800	2148	0	9948		0				83175
10.2	Other Miscellaneous Services		0	0	0	0	0	0		0				0
0.0	Others	448476	147730	596206	110787	282	0	111069	0	0	176551	46643	82839	1013308
	<b>Total</b>	<b>448476</b>	<b>182531</b>	<b>924245</b>	<b>1237330</b>	<b>56012</b>	<b>133</b>	<b>1293475</b>	<b>200</b>	<b>22841</b>	<b>176551</b>	<b>46643</b>	<b>82839</b>	<b>5846687</b>

# Table No. P-5

## Economic-cum-Purpose Classification

State- Bihar

Year-2011-12 (BE)

(Rs. In Lakh)

Purpose Code	Description	Consumption Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total Col. 3 to 6)	Local bodies	Auto. bodies	Others	Sub. Total (col 8to10)	
1	2	3	4	5	6	7	8	9	10	11	12
1	General Public Services	429184	161729	125642	16950	733505	412	2059	9768	12239	0
1.1	General Administration, External affairs, Public Order & Safety	429008	161664	125467	16950	733089	412	2059	9768	12239	0
1.1.1	Public Order & safety	309538	115842	65613	3704	494697	0	0	1168	1168	0
1.1.2	Planning & Statistical Activities	3358	1316	15763	0	20437	0	0	7384	7384	0
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	116112	44506	44091	13246	217955	412	2059	1216	3687	0
1.2	General Research	176	65	175	0	416	0	0	0	0	0
2	Defence	2432	913	19718	8	23071	0	0	274	274	0
3	Education Affairs and Services	551036	220838	174367	2507	948748	75441	163352	86711	325504	3
3.1	Administration, Regulation & Research	5513	2076	13568	151	21308	0	2028	2636	4664	0
3.1.1	Primary Education	595	216	1686	150	2647	0	450	150	600	0
3.1.2	Secondary Education	3184	1222	1483	0	5889	0	0	2100	2100	0
3.1.3	Higher Secondary and University Education	429	163	38	0	630	0	0	0	0	0
3.1.4	Other Educational Administration n.e.c.	1305	475	10361	1	12142	0	1578	386	1964	0
3.2	Education Services n.e.c.	545523	218762	160799	2356	927440	75441	161324	84075	320840	3
3.2.1	Primary Education	424806	171394	151114	0	747314	53629	0	5750	59379	0
3.2.2	Secondary Education	100895	39603	6042	0	146540	21812	780	67940	90532	0
3.2.3	Higher Secondary and University Education	19142	7493	3612	2356	32603	0	160544	10385	170929	3
3.2.4	Education Services n.e.c.	680	272	31	0	983	0	0	0	0	0
4	Health Affairs and Services	100736	39391	46309	2978	189414	0	0	4041	4041	0
4.1	Administration, Regulation and Research	6854	2675	455	12	9996	0	0	1007	1007	0
4.1.1	Allopathic	5400	2114	398	12	7924	0	0	1007	1007	0
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	1454	561	57	0	2072	0	0	0	0	0
4.1.4	Unani	0	0	0	0	0	0	0	0	0	0
4.1.5	Other Medical Administration n.e.c.	0	0	0	0	0	0	0	0	0	0
4.2	Health Services	93882	36716	45854	2966	179418	0	0	3034	3034	0
4.2.1	Allopathic	91966	35978	45610	2876	176430	0	0	3034	3034	0
4.2.2	Homeopathic	406	145	44	0	595	0	0	0	0	0
4.2.3	Ayurvedic	1165	457	172	90	1884	0	0	0	0	0
4.2.4	Unani	345	136	28	0	509	0	0	0	0	0
4.2.5	Other Medical Services	0	0	0	0	0	0	0	0	0	0
5	Social Security and Welfare Affairs and Services	82516	22495	192036	21	297068	18619	550	182004	201173	0
5.1	Social Security Affairs and Services	2755	1046	3177	21	6999	0	0	91852	91852	0
5.2	Welfare affairs and Services	79761	21449	188859	0	290069	18619	550	90152	109321	0
5.3	Social Security and Welfare Affairs Services n.e.c.	0	0	0	0	0	0	0	0	0	0
6	Housing and Community Amenity Affairs and Services	56158	22026	156877	1121	236182	208381	1050	14516	223947	0
6.1	Housing and Community Services	56158	22026	156820	1121	236125	206881	250	13016	220147	0
6.2	Sanitary affairs Services	0	0	57	0	57	1500	800	1500	3800	0
6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0	0	0	0	0	0

**Economic-cum-Purpose Classification**

**State- Bihar**

**Year-2011-12 (BE)**

**(Rs. In Lakh)**

Purpose Code	Description	Consumption Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total Col. 3 to 6)	Local bodies	Auto. bodies	Others	Sub. Total (col 8to10)	
1	2	3	4	5	6	7	8	9	10	11	12
7	Cultural, Recreational and Religious Affairs Services	5794	2192	7482	350	15818	0	132	12699	12831	0
7.1	Art and Cultural Affairs Services	1391	524	1190	344	3449	0	132	12176	12308	0
7.2	Recreational and Sporting Services	4013	1520	5899	6	11438	0	0	123	123	0
7.3	Tourism Affairs and Services	390	148	393	0	931	0	0	400	400	0
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.	0			0	0			0	0	
8	Economic Affairs and Services	117931	45952	117570	55833	337286	2327	2750	70791	75868	235251
8.1	General Administration, Regulation and Research	7252	2813	2201	25	12291	0	0	471	471	0
8.2	Agriculture, Forestry, Fishing and Hunting	47257	18931	100901	11571	178660	0	450	28593	29043	125869
8.3	Mining, Manufacturing and Construction	6366	2472	7561	0	16399	0	810	39554	40364	1382
8.4	Electricity, Gas, Steam and Other Sources of Energy	1322	501	570	968	3361	0	0	1053	1053	108000
8.4.1	Electricity, Gas and Steam	1232	466	547	968	3213	0	0	0	0	108000
8.4.2	Atomic Energy	0			0	0			0	0	
8.4.3	Non-Conventional Sources of Energy	90	35	23	0	148	0	0	1053	1053	0
8.5	Water Supply	25659	10052	4874	2514	43099	2327	50	720	3097	0
8.6	Transport and Communication	24668	9065	1026	40730	75489	0	0	0	0	0
8.6.1	Road Transport	24494	9002	911	40700	75107	0	0	0	0	0
8.6.2	Water Transport	64	23	2	0	89	0	0	0	0	0
8.6.3	Air Transport	110	40	113	30	293	0	0	0	0	0
8.6.4	Transport and Communication n.e.c.	0			0	0			0	0	
8.7	Other Economic Services	5407	2118	437	25	7987	0	1440	400	1840	0
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0
9.1	Waste Management	0			0	0			0	0	
9.2	Waste Water Management	0			0	0			0	0	
9.3	Prevention and Control of Pollution	0	0	0	0	0	0	0	0	0	0
9.4	Environmental Research & Education	0			0	0			0	0	
9.5	Environmental Protection n.e.c.	0			0	0			0	0	
10	Relief on Calamities	1851	716	5237	500	8304	0	30	24878	24908	0
10.1	Relief on Calamities	1851	716	5237	500	8304	0	30	24878	24908	0
10.2	Other Miscellaneous Services	0			0	0			0	0	
0.0	Others	0		0	0	0	0	0	0	0	0
	<b>Total</b>	<b>1347638</b>	<b>516252</b>	<b>845238</b>	<b>80268</b>	<b>2789396</b>	<b>305180</b>	<b>169923</b>	<b>405682</b>	<b>880785</b>	<b>235254</b>

Economic-cum-Purpose Classification

State- Bihar

Year-2011-12 (BE)

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, Pl, Pfa etc.)	Sub. Total (co12 to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Constr-uction	Machinery & Equipment	Change in stock etc.	Sub Total (co16 to18)	Local bodies	Others	Internal Debt of the State Govt.	Loan & Advance from the Central Govt.		
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25
1	General Public Services		10977	10977	138694	12229		150923	0	0				907644
1.1	General Administration, External affairs, Public Order & Safety		10977	10977	138694	12229		150923	0	0				907228
1.1.1	Public Order & safety		4843	4843	35440	7290		42730	0	0				543438
1.1.2	Planning & Statistical Activities		0	0	43	1069		1112	0	0				28933
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c.		6134	6134	103211	3870		107081	0	0				334857
1.2	General Research		0	0	0	0		0	0	0				416
2	Defence		0	0	9	0		9	0	0				23354
3	Education Affairs and Services		204	207	130255	14148		144403	0	800				1419662
3.1	Administration, Regulation & Research		0	0	2	50		52	0	0				26024
3.1.1	Primary Education		0	0	0	0		0	0	0				3247
3.1.2	Secondary Education		0	0	0	0		0	0	0				7989
3.1.3	Higher Secondary and University Education		0	0	0	0		0	0	0				630
3.1.4	Other Educational Administration n.e.c.		0	0	2	50		52	0	0				14158
3.2	Education Services n.e.c.		204	207	130253	14098		144351	0	800				1393638
3.2.1	Primary Education		0	0	66067	7252		73319	0	800				880812
3.2.2	Secondary Education		0	0	24649	2050		26699	0	0				263771
3.2.3	Higher Secondary and University Education		204	207	39537	4796		44333	0	0				248072
3.2.4	Education Services n.e.c.		0	0	0	0		0	0	0				983
4	Health Affairs and Services		180	180	14700	10890		25590	0	0				219225
4.1	Administration, Regulation and Research		0	0	0	30		30	0	0				11033
4.1.1	Allopathic		0	0	0	0		0	0	0				8931
4.1.2	Homeopathic		0	0	0	0		0	0	0				0
4.1.3	Ayurvedic		0	0	0	30		30	0	0				2102
4.1.4	Unani		0	0	0	0		0	0	0				0
4.1.5	Other Medical Administration n.e.c.		0	0	0	0		0	0	0				0
4.2	Health Services		180	180	14700	10860		25560	0	0				208192
4.2.1	Allopathic		180	180	14700	10833		25533	0	0				205177
4.2.2	Homeopathic		0	0	0	1		1	0	0				596
4.2.3	Ayurvedic		0	0	0	23		23	0	0				1907
4.2.4	Unani		0	0	0	3		3	0	0				512
4.2.5	Other Medical Services		0	0	0	0		0	0	0				0
5	Social Security and Welfare Affairs and Services		200	200	65557	628		66185	0	0				564626
5.1	Social Security Affairs and Services		0	0	0	83		83	0	0				98934
5.2	Welfare affairs and Services		200	200	65557	545		66102	0	0				465692
5.3	Social Security and Welfare Affairs Services n.e.c.		0	0	0	0		0	0	0				0
6	Housing and Community Amenity Affairs and Services		7930	7930	255152	9		255161	9800	22972				755992
6.1	Housing and Community Services		7930	7930	249052	9		249061	9800	22972				746035
6.2	Sanitary affairs Services		0	0	6100	0		6100	0	0				9957
6.3	Housing and Community Amenity Affairs and Services n.e.c.		0	0	0	0		0	0	0				0

Economic-cum-Purpose Classification

Year-2011-12 (BE)

State- Bihar

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, Pl, Pfa etc.)	Sub. Total (co12 to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Constr- uction	Machinary & Equipment	Change in stock etc.	Sub Total (co16 to18)	Local bodies	Others	Internal Debt of the State Govt.	Loan & Advance from the Central Govt.		
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25
7	Cultural, Recreational and Religious Affairs Services		393	393	2051	239		2290	0	0				31332
7.1	Art and Cultural Affairs Services		0	0	0	72		72	0	0				15829
7.2	Recreational and Sporting Services		0	0	0	167		167	0	0				11728
7.3	Tourism Affairs and Services		393	393	2051	0		2051	0	0				3775
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.		0	0	0	0		0	0	0				0
8	Economic Affairs and Services		2240	237491	651324	19142	133	670599	0	1130				1322374
8.1	General Administration, Regulation and Research		0	0	10	345		355	0	40				13157
8.2	Agriculture, Forestry, Fishing and Hunting		0	125869	98797	750	133	99680	0	990				434242
8.3	Mining, Manufacturing and Construction		1793	3175	500	15903		16403	0	0				76341
8.4	Electricity, Gas, Steam and Other Sources of Energy		0	108000	94240	2		94242	0	0				206656
8.4.1	Electricity, Gas and Steam		0	108000	94240	2		94242	0	0				205455
8.4.2	Atomic Energy		0	0	0	0		0	0	0				0
8.4.3	Non-Conventional Sources of Energy		0	0	0	0		0	0	0				1201
8.5	Water Supply		0	0	32694	539		33233	0	0				79429
8.6	Transport and Communication		0	0	423770	1603		425373	0	0				500862
8.6.1	Road Transport		0	0	423470	908		424378	0	0				499485
8.6.2	Water Transport		0	0	0	0		0	0	0				89
8.6.3	Air Transport		0	0	300	695		995	0	0				1288
8.6.4	Transport and Communication n.e.c.		0	0	0	0		0	0	0				0
8.7	Other Economic Services		447	447	1313	0		1313	0	100				11687
9	Environmental Protection		0	0	0	0		0	0	0				0
9.1	Waste Management		0	0	0	0		0	0	0				0
9.2	Waste Water Management		0	0	0	0		0	0	0				0
9.3	Prevention and Control of Pollution		0	0	0	0		0	0	0				0
9.4	Environmental Research & Education		0	0	0	0		0	0	0				0
9.5	Environmental Protection n.e.c.		0	0	0	0		0	0	0				0
10	Relief on Calamities		0	0	7541	1258		8799	0	20				42031
10.1	Relief on Calamities		0	0	7541	1258		8799	0	20				42031
10.2	Other Miscellaneous Services		0	0	0	0		0	0	0				0
0.0	Others	473851	243876	717727	133904	266		134170	0	0	244210	46579	103661	1246347
	<b>Total</b>	<b>473851</b>	<b>266000</b>	<b>975105</b>	<b>1399187</b>	<b>58809</b>	<b>133</b>	<b>1458129</b>	<b>9800</b>	<b>24922</b>	<b>244210</b>	<b>46579</b>	<b>103661</b>	<b>6532587</b>



# ANNEXURES



## Abbreviations for Economic Classification Codes

### (Base Year 1999-2000) Receipts

<u>Code</u>	<u>Description</u>
Dt.	Direct Taxes
It	Indirect Taxes
G	Sale, Goods, and Services
Mr	Fees and Miscellaneous Receipts
Into	Interest from Non-Government Bodies
Ints	Interest from State Governments
Intl	Interest from Local Authorities
Pr	Property Receipts
Tc	Transfers from Central Government
Ts	Transfers from State Government
Tf	Transfers from Foreign Government
Tl	Transfers from Local Authorities
Tn	Transfers from Non-Profit Institutions/ Individuals
Captng	Capital Transfers from Non-Government / Individuals
Captf	Capital Transfers from Foreign Countries / Organizations
Pn	Pension Contribution
Cr	Commercial Receipts
F	Receipts to Funds
Ssh	Sale, Second Hand Assets
Sl	Sale, Land
Sfa	Sale, Financial Assets

## Expenditure

### *Administrative Department*

<u>Code</u>	<u>Description</u>
S	Salaries
W	Wages
A	Allowances
Bcs	Benefits, Social (Cash)
Bco	Benefits, others (Cash)
Bk	Benefits, Kind
P1	Pension Payments
P2	Employer's Contributions to Pension Fund
G	Purchase, Goods and Services
Bm	Maintenance, Buildings
Rm	Maintenance, Roads
Cm	Maintenance, Other Construction
Sub	Subsides
Tl	Transfers, Local Authorities
Ti	Transfers, Individuals
Tp	Transfers, Private Institutions
Ta	Transfers, Autonomous Bodies
Tf	Transfers, foreign Governments
Ts	Transfers, State Government
Bo	Outlay, Buildings
Ro	Outlay, Roads
Co	Outlay, Other Capital
Tro	Outlay, Transport
Mo	Outlay, Machinery

<b><u>Code</u></b>	<b><u>Description</u></b>
So	Outlay, Software
Cao	Outlay, Cultivated Assets
Aso	Outlay, Animal Assets
Psh	Purchase, Second Hand Assets
Pl	Purchase, Land
Stof	Change in Stock, food
Stoi	Change in Stock, Inventory
Pfa	Purchase, Financial Assets
Capti	Capital Transfers, Individuals
Captp	Capital Transfers, Private Institutions
Capta	Capital Transfers, Autonomous Bodies
Capts	Capital Transfers, State Government
Captl	Capital Transfers, Local Authorities
Captf	Capital Transfers, Foreign Countries/ Organizations
Into	Interest, Non-Government Bodies or Individuals
Intf	Interest, Foreign Governments/ Organizations
Intc	Interest, Central Government
Intl	Interest, Local Authorities
Ints	Interest, State Government
F	Contribution to Funds
Ang	Advances, Non-Government Organizations
Af	Advances, Foreign Countries/ Organizations
Al	Advances, Local Authorities
Rol	Repayment of Loan

### *Departmental Commercial Undertakings*

<u>Code</u>	<u>Description</u>
Dp	Depreciation
Dr	Rent, DCU
Dint	Commercial Interest, DCU
Dre	Recoveries, DCU
Dci	Change in Stock, DCU

Note: The nomenclature under Departmental Commercial Undertakings will be similar to that of Administrative Department except that for other abbreviations a 'D' Will be attached at the beginning.

## ANNEXURE-2

### DEFINITIONS OF THE ITEMS USED IN ECONOMIC CLASSIFICATION

1. **Income from Property and Entrepreneurship**: This flow records the income receivable by the State Government from departmental commercial undertakings as well as the net rent and dividends accruing to it from the ownership of buildings or financial assets.
  
2. **Direct Taxes** : Direct taxes in the SNA include two components , viz.. direct taxes on income and other direct taxes . Direct taxes cover levies by public authorities on income from employment, property, capital gains or any other source except for social security contribution. Other direct taxes include levies by public authorities at regular intervals on the financial assets or total net worth of enterprises, private non-profit institutions or households. Non-recurrent or occasional levies on these items are excluded and treated as capital transfers. It would be noted that levies on the possession and use of goods, for example, motor vehicle licenses are included here only when paid by household. When paid by producers, they are classified as indirect taxes. The taxes which can be categorized as Direct Taxes include :
  - 1 Corporate tax
  - 2 Taxes on income other than Corporation tax ( e . g . income tax)
  - 3 Hotels receipts tax
  - 4 Other taxes on income and expenditure (e.g. Profession tax)
  - 5 Land revenue
  - 6 Estate duty
  - 7 Taxes on wealth
  - 8 Gift tax

3. **Indirect taxes** : Indirect taxes are defined as taxes assessed on producers that are chargeable to the cost of goods and services produced or sold. They include import and export duties, excise, sales, entertainment and turnover taxes, real estate and land taxes unless they are merely administrative device for collecting income tax, levies on value added and the employment of labour, motor vehicle driving license, airport and passport fees when paid by producers. The taxes which can be categorized as Indirect Taxes include:

1. Stamps & Registration fees
2. Customs
3. Union & State Excise
4. Sales Tax / Value Added Tax (VAT)
5. Service Tax
6. Taxes on Vehicles
7. Taxes on Goods & Passengers
8. Taxes and duties on electricity
9. Entertainment Tax
10. Foreign Travel Tax
11. Fees Under Factories & Mines Acts
12. Import & Export License Application
13. Patent Fees
14. Registration of Trade Marks Fees
15. Registration of Joint Stock Companies
16. Fees for Stamping Weights & Measures.
- 17.

4. **Miscellaneous receipts**: These receipts are in the nature of fees, fines and forfeitures.

5. **Revenue Transfer**: Revenue grants/ contributions are mostly from other public authorities viz transaction from centre to state or inter-state transactions.
6. **Compensation of Employees**: This item comprises the remuneration of general government employees such as salaries, wages, allowances and honorarium other than traveling and daily allowance, contributions to provident fund by the government as well as all pension payments to government employees are included.
  - 6.1 **Salary, wages & Allowances**: These include pay of officers and establishment, honorarium and allowances other than traveling and daily allowances, wages to different contractual employees.
  - 6.2 **Pension**: This includes pension payment to government employees as well as employer's contributions to the Pension Fund.
7. **Goods and Services**: This included all contingent expenditure on contingency such as office supplies, rent, rates and taxes, fuel and light, printing, travel expenses, telephone and telegraph charges and other items for current operations less sales by general government of goods and services to enterprises and households. Whole of the expenditure on current repairs and maintenance is also included here. Also included are all payments/ charges for services rendered for other agencies/departments. Strictly speaking, rent paid is one of the factor payments and should be classified accordingly. But the same is not being done due to non-availability of data.
8. **Maintenance** : It is the expenses towards maintenance of buildings, roads, machinery, other constructions etc.
9. **Benefits**: These include expenditure on social benefits (Bcs) viz., medical and educational e.g medical charges and reimbursement of medical expenditure, cost of textbooks to the children of law-paid govt. employees.

Other benefits like (Leave Travel Concessions) in cash (Bcs). The items like compassionate allowance, family pension, leave encashment, gratuities, commuted value of pension and other retirement benefits currently given under the account head 2071 are also covered under this category (i.e Bco). Payments in Kind e.g., cost of liveries and uniforms rations supplied to police and defence personnel etc. are to be treated as Benefits in Kind (Bk).

- 10. Interest:** Interest payment comprises interest on public debt and other obligations other than on commercial debt. The interest paid to or received from other public authorities are to be shown separately. These do not accrue to the Public and are merely inter-departmental or inter-account transfers, which ultimately get cancelled. However, in case of states, all these payments are shown separately.

The interest from Departmental Commercial Undertakings is deducted from both interest received and interest paid so that there is no double counting.

- 11. Subsidies:** Subsidies include all grants on current account, which entrepreneurs received from the government. These may take the form of direct payments to producers of differentials between the buying and selling prices of government trading organizations. Thus subsidies are transfers, which in the light of the basis of making the grants are additional incomes of the producers from current production. The grants may, for example, be based on the amount of value of commodities produced, exported or consumed, the labour or land employed in production, or the manner in which production is organized and carried on. Transfers by the public authorities to private industries for investment purposes or to cover destruction, damage and other losses in capital and working assets are classified as capital transfers rather than as subsidies. Current grants made to private non-profit institutions serving households are not to be considered



subsidies. Such payments will be classified as purchases of goods and services or current transfers by general government, depending on the circumstances and conditions of a given payment. The value of coupons made available by government agencies to specific groups of the population to enable them to obtain goods at prices lower than the current market prices are classified as current transfers to households. Under certain circumstances subsidies include the grants made by government to public corporation in the compensation for losses, i.e., negative operation surplus in connection with the losses of Departmental Commercial Undertakings. This will be the case when the loss is clearly the consequence of the policy of the government to maintain prices at a level so that the proceeds of the public industry will not cover the current cost of production. In order to determine whether this is the situation, it may be necessary to investigate the considerations behind the policy of determining the prices charged by the public industry. All current transfers to public corporations, irrespective whether they are made to maintain the price level or for other purpose are to be treated as subsidies. In the case of departmental undertakings, losses which are not compensated for by subsidies will be transferred to the income and outlay account of general government as negative operating surplus. Rebate on the sale of handloom cloth, loss on the sale of fertilizers, improved seeds, pesticides and agricultural implements, loss suffered by the cooperative societies etc. are to be treated as subsidies. The losses by the Department Commercial Undertakings e.g. Irrigation, Electricity and Village & Small industries etc. are to be treated as imputed subsidies.

12. **Current Transfers**: Current transfers or grants paid may be classified under three main categories. Firstly, these can be to other Government like Central Government, State Government and Local Authorities. Secondly to the rest of the world (Foreign) and thirdly to other sectors including households

(grants to aided schools, Scholarships and Stipends, Welfare of the weaker sections of the society), private institutions and autonomous bodies.

13. **Capital Transfers**: Capital transfers cover grants to finance the construction of buildings, purchase of machinery and equipment and for public works, water supply and sewage disposal schemes etc. Capital transfers are intended to assist capital formation in other sectors of economy.
14. **Savings on Current Account**: This is derived as the balancing item on the current account of government administration, i.e. surplus of current receipts over current expenditure.
15. **Gross Fixed Capital Formation** : This represents the gross value of goods, which are added to the domestic capital stocks during a year. It comprises the expenditure on the acquisition as well as own account production of fixed assets. This also includes 'renewals and replacements'. The gross fixed capital formation has been classified into :
  - 15.1 **Buildings** : Buildings include all expenditure on new constructions and major alternations to residential and non-residential buildings during the year. It includes construction costs of the buildings together with cost of external and internal fixtures during the year.
  - 15.2 **Other Construction** : This includes expenditure incurred on power and irrigation projects, flood, forest clearance, land reclamation, water supply and sanitation etc.
  - 15.3 **Road & Bridges**: Expenditure on construction of roads and bridges is considered.
  - 15.4 **Other Capital outlay**: This includes office assets acquired by the administrative departments which are necessary for day to day functioning of the government e.g., office furniture etc.
  - 15.5 **Transport Equipment**: This includes expenditure incurred on the purchase of various equipments such as buses, jeeps, trucks, and tractors for road haulage.

- 15.6**     **Machinery** : This includes expenditure incurred on the purchase of various machinery such as power generating machinery, agricultural machinery and implements machinery and equipment and instruments used by professional men. Under this head the expenditure shown against renewals and replacements refers mainly to Departmental Commercial Undertakings.
- 15.7**     **Software**: This includes all software purchased or generated within the government for the improvement in day to day work. However, the software which is inseparable with the computer such as Operating System has to be included in the machinery itself.
- 15.8**     **Animal Assets**: This is prevalent particularly defence services & other departments concerned with security and animal husbandry departments by way of horses, camels etc.
- 16.**     **Change in stock** : This represents the value of physical change in raw materials, work in progress (other than the work in progress in buildings which are included in fixed capital formation) and finished products, held by commercial enterprises and in government stockpiles. In the case of administrative department, the stock held are (i) in the nature of policy stocks like food, fertilizers etc. and (ii) work stores under the civil works department which consist of cement, bricks, steel etc. Purchases or additions less sales/ withdrawals during the year, as given in the detailed Demands for Grants, are taken as change in stock.
- 17.**     **Loans & Advances** :These include loans and advances given to provincial local governments, foreign countries /organizations, government servants and others.
- 18.**     **Receipts on Capital account**: This part deals with the financing of the capital formation and the sources for the same are described here under:
- a.     **Savings**: The savings on current account is directly taken from Income and Outlay Account.

- b. **Net Borrowings:** Items like internal debt, small savings, provident fund etc. are included here.
- c. **Other Liabilities:** All investments in the share capital of statutory corporations, cooperative societies are classified as financial assets and are shown against other liabilities as negative figure. Also included are the extra-budgetary receipts like loans from Government of India, inter-state debt settlements, contingency fund, deposits and advances, suspense remittances and cash balance etc. Besides, items like famine relief fund, road fund etc. maintained by State Govt. are also covered here.

## ANNEXURE-3

### ILLUSTRATION OF PURPOSE CLASSIFICATION OF SOME IMPORTANT ITEMS

Expenditure on general administration is of two types viz..

- (i) Expenditure on administrative work related to various purpose categories like education, health, defence, agriculture, industries etc.
- (ii) Expenditure on general administration of the government as a whole like department of personnel, administration reforms, home, external affairs, jails, justice, etc .

Both types of administration or secretariat expenditure are given in the budget. For our purposes, the expenditures related to type (i) are shown under the general administration and those related to type (ii) are shown under the related purpose categories

Expenditure on education can be split into three groups:

- (a) General education provided in schools, colleges, universities, centres of higher research & learning and other institutions providing specialized trainings.
- (b) In-service training or on the job training for the employees deputed by any organization or office.
- (c) Apprenticeship or similar other training in specialized fields organized for persons with the object of fixing them in employment on the basis of performance in the training

In regard to purpose classification, category (a) above is classified as expenditure on education. The other two categories are classified into purpose categories in accordance with the character of the body organizing the training.

The medical colleges and nursing schools are grouped under the category education even though they are reported under other account heads "Health". The educational activities which are integral part of other services are, however, grouped along with respective services. Thus, expenditure relating to police training schools are grouped under police, prisons reformatory schools with jails, training of I.A.S. are included in general government services. All types of scholarships to students whether paid by the Department of Education, Department of Social Welfare or any other body etc., grouped under category education. Expenditure on cultural, recreational and religious activities (including that for NCC, youth welfare and physical education) are classified under the recreational services. Expenditure in regard to physical training in the educational institutions, are however, grouped under education.

Hospitals and dispensaries are grouped under category 'health' but the hospitals attached to medical colleges are considered as integral part of medical education and therefore they are grouped under 'education' rather than 'health'. Expenditure incurred on registration of births, deaths, diseases etc., are considered as expenditure on health research and, therefore, classified under 'health'. Family planning activities are treated as those relating to welfare services and classified accordingly.

The expenditure relating to account heads "Rural Development", "Community Development", "National Extension Services", etc. have been broken, to the extent possible, on the basis of information provided in the budget. The overhead expenditure on the specific general expenditure relating to those account heads are classified under category housing and community amenities.

The expenditure on P.W.D. are also split up and classified under different categories according to the nature of offices for which construction has been done. Thus, expenditure on construction of school building is classified under the category "education" hospital buildings

under "health" and general government office building under "general government services". If an office building is constructed for a definite purpose, say defence headquarter, University Grants Commission, National Museum, etc. then they are classified under relevant purpose category and not under general government services. Expenditure on residential quarters for employees (including their controlling office i.e. Estate Office) is classified under the category "housing and community amenities" irrespective of the fact that whether the accommodations are for schools teachers or for hospital doctors. The overhead expenditure of establishment has been distributed to related purpose categories based on some norms.

Cooperation in general is classified under the category "Other Economic Service". But expenditure for cooperative societies serving particular economic activity is classified under that category. All India Radio is classified as recreational and cultural service. However, the expenditure relating to the news division of All India Radio has been separated out and grouped under "General Government Service".

Expenditures incurred on publicity relates to various purposes like family planning, improved agricultural products, tourism, etc. Thus, the expenditures are put under various purpose categories according to the nature of service. But expenditures incurred in regard to Press Information Bureau and Directorate of Information and Publicity, which serve all the departments of the government, are classified under "general government services".

Refugees' relief is a typical item and has been grouped under the category relief operation along with famine relief, flood relief, drought relief etc. Expenditure under this head are also meant for some specific types of services such as medical, housing, education etc. Such expenditure is attributed to specific purpose for which they are spent. Those, which

cannot be attributed to specific purposes, are classified under relief operation.

\*\*\*\*\*

## **ANNEXURE - 4**

### **BRIEF COVERAGE UNDER VARIOUS PURPOSE CATEGORIES**

#### **1. GENERAL PUBLIC SERVICES**

##### **1.1 General Administration, External Affairs, Public Order and Safety**

###### **1.1.1 Public Order & Safety:**

Organs to maintain internal order viz., expenditure on Ministry of Home Affairs, Police department including Traffic Police, Fire Protection. This includes expenditure on prisons, jails, lockups and other places of detention and correction /reformatory schools, Intelligence Department, district and sub-divisional establishment, judicial system viz: expenditure on Ministry of Law, Law Courts, administrative tribunals, registration of legal titles of properties. This includes expenditure on general legal tribunals, transfer payments for legal aid to households and private non-profit institutions, operation of regular and auxiliary police forces, of port, border and Coast guards.

###### **1.1.2 Planning & Statistical Activities :**

Planning Commission, Central Statistical Organisation, State Statistical Bureau, etc. including Administration and operation of overall economic and social planning. But excludes services connected with a specific function (to be classified according to function).

###### **1.1.3 General Administration, External Affairs, Public Order and Safety n.e.c.**



Expenditure on organs of government viz., President, Governors including their staff, library research and other facilities, District and Sub-divisional establishments, Parliament and State Legislature including expenditure for Ministries (pay, allowance, TA, expenditure on elections).

The offices serving the government as a whole viz., Department of Personnel and Training, Financial affairs and fiscal administration viz., expenditure on Ministry of Finance i.e., Department of Revenue, Department of Expenditure, cost of collection of taxes and revenue like Income Tax Department, Customs Departments, Excise Department, Land Revenue, Department of Land Record Survey and Settlements (but not consolidation on holdings) expenditures on Audit department. This also includes gold control administration, national saving schemes, state lotteries, etc.

This also includes expenditure on operation and maintenance of government buildings, control of general pool government quarters (but not construction of quarters), printing and stationary, expenditure pertaining to all departments, purchase and disposal office serving all the departments (i.e. DGS & D), publicity and publication departments serving whole of the government (i.e. D.A.V.P., Publication Departments Division, Press Information Bureau, Audio Visual Scheme; in case of Delhi it is Directorate of Information and Publicity) Central Motor Vehicles pools etc.

Permanent and ad-hoc commissions on behalf of General Administration viz., expenditure on pay commission, Inter-State water disputes, etc.

Foreign policy viz. expenditure of External Affairs and its offices abroad including libraries and attached cells/ units located in foreign

countries. Aid to foreign countries and U.N. bodies viz. all expenditure on foreign economic aid and contribution to international bodies other than military alliances and organization. This includes expenditure on broadcasting services and other means of information directed to foreign countries like overseas communication services, expenditure on libraries and other cultural activities conducted abroad, all grants and loans in kind and cash as economic aid to foreign countries including its controlling departments, expenditure on technical assistance to foreign countries etc.

## **1.2 General Research**

Institutions and organizations engaged in basic and general research and promotions of such research and in general scientific knowledge and endeavors. This covers expenditure of the Department of Science and Technology, Department of Electronics, Institute of Economic Growth, anthropological and botanical and zoological surveys (but not gardens), Archeological Departments, National Archives (but excluding archeological gardens), Standing Commission for Scientific and Technical Terminology, Preparation of encyclopedia, grants to American Studies and Research Centre, India International Centre, Ford and Rockefeller Foundations, etc.

## **2. CIVIL DEFENCE / DEFENCE**

Central administration and research in connection with activities carried out for defence purposes namely, expenditure on Ministry of Defence, Defence Science Organization, Defence Production Units.

Military viz. all types of expenditures for armed forces, army, navy and air force, their recruitment equipment moving, feeding, clothing, medical aid, housing including quarters for their family members, military construction, inspection, transport and storage, expenditure on military schools and Border Security Force, etc.

**Civil Defence** viz training of civil defence personnel and expenditure on Home Guards.

Military aid to other countries i.e., expenditure for providing military aid to other countries, military alliances, contribution to international military organizations or groups.

### **3. EDUCATION AFFAIRS AND SERVICES**

Each of the categories (3.1 or 3.2) are sub-divided into the following four minor groups and they are self explanatory.

#### **3.1 Administrations, Regulation and Research**

Administration of Ministries or central departments of education i.e., expenditure of the Department of Education, Directorate of Education, etc.

General regulation and promotion of school system, institutions of higher learning and adult and other educational activities i.e., expenditure on Board of Higher Secondary Education, University Grants Commission.

Research into objectives, organization, administration and methodology of all types of education i.e., grants to National Council of Educational Research and Training, Commission to study educational system, expenditure on production of text books, collection of educational statistics etc. Expenditure on collective services is to be categorized under one of the following according to its level:

##### **3.1.1 Primary Education Affairs**

##### **3.1.2 Secondary Education Affairs**

##### **3.1.3 Higher Secondary and University Education Affairs**

##### **3.1.4 Education Affairs n.e.c**

#### **3.2 Schools, Universities & Institutions including subsidiary services**

Educational services i.e., all types of expenditure for primary and secondary schools, colleges, universities, technical training institutes like medical colleges and schools (including attached hospitals), nursing colleges/schools, veterinary colleges/schools, engineering colleges, art schools/colleges, music colleges and schools etc. This includes all expenditure on education for backward classes, adult education, and education for disabled persons, non-custodians type schools for deaf, dumb and blind. Items of expenditure like introduction of Hindi in universities, development of Sanskrit education; Central Institute of Fisheries Education, Marine Engineering training school etc. are also included. Expenditure on custodian type schools for deaf, dumb and blind is however, excluded and grouped under welfare services (class-5). Expenditures for development of any language like development of Sanskrit, development of Hindi etc. are also excluded and classified as cultural services (class-7).

Scholarships for education and research i.e. all types of scholarships for study in schools, colleges, universities or for research in any subject in India or abroad including payment of maintenance allowance for students doing research or study. (This does not include maintenance allowance for in service trainees).

Loans and grants for education i.e. grants to Universities, colleges, schools, educational institutions or to individuals.

Subsidiary educational services i.e. expenditure for mid-day meals for students, free transport to attend schools, colleges etc. or free supply of test books or any other facilities to attract attendance in schools. The expenditure is to be categorized under one of the following according to its level :

### **3.2.1. Primary Education services**

### **3.2.2. Secondary Education Services**

### **3.2.3 Higher Secondary and University Education Services**

### **3.2.4 Educational Services n.e.c.**

## **4. HEALTH AFFAIRS AND SERVICES**

Each of the categories (4.1 or 4.2) is sub-divided into the following five minor groups and they are self explanatory.

### **4.1 Administration, Regulation and Research**

Administration of Ministries and central departments for health i.e. expenditure of Department of health.

Administration of national health schemes i.e. expenditure for medical insurance schemes.

Expenditure for regulation of hospital, medical and dental clinics, doctors, dentists, nurses and mid-wives. This includes expenditure of Directorate of Health Services, Expenditure for drug control, Central Drug Control, Central Drug Laboratory, etc Medical, dental and health research i.e. expenditure on and grants to research institutes like All India Institute of Medical Sciences, National Institute of Communicable Diseases, All India Institute of Physical Medicine and Rehabilitation, Institute of Public Health etc.

Registration of information on vital events, diseases i.e. expenditure for registration of Birth and death, expenditure for collection, analysis and research on vital statistics. This includes a part (vital statistics) of the office of the Registrar General. The expenditure is to be categorized under one of the following categories :

#### **4.1.1 Allopathic**

#### **4.1.2 Homeopathic**

#### **4.1.3 Ayurvedic**

#### **4.1.4 Unani**

#### **4.1.5 Other Medical Services**

### **4.2 Hospitals, Clinics and Other Health services**

All expenditure on hospitals, dispensaries, health clinics including insane asylums and care of mentally defective persons. These include expenditure on drugs supplied, provisions of appliances, cost of construction and maintenance of hospitals, dispensaries and their development. Expenditure on CGHS, ESI and veterinary hospitals are also covered.

Medical and health schemes i.e., expenditure on drugs and appliance of National Health Scheme or programme for immunization, vaccination-and other expenditure for eradication of epidemic disease like Malaria /Filaria Control Programme etc.

Loans and grants for medical or health purposes to private hospitals, clinics, health centers, other bodies and individual doctors. The expenditure is to be categorized under one of the following categories:

#### **4.2.1 Allopathic**

#### **4.2.2 Homeopathic**

#### **4.2.3 Ayurvedic**

#### **4.2.4 Unani**

#### **4.2.5 Other Medical Services**

### **5. WELFARE AFFAIRS AND SERVICES**

#### **5.1 Social welfare services include**

Administration i.e., expenditure of Department of Social Welfare, Department of Family Planning etc.

Public relief i.e. expenditure on civil supply or rationing systems, subsidies on food scheme etc.

Child welfare services i.e., Expenditure for child and mothers care, maternity benefits, child welfare clinics, institutions / homes for child and mother like maternity homes, orphanages etc.

Care of aged, disabled persons i.e., expenditure and grants to institutions for care of aged and other helpless persons blind, dumb and deaf, women home etc.

Family Welfare Services, i.e., expenditure on family planning, family guardians and widows' allowances, applied nutrition programme.

Other welfare services i.e. payment of pensions to freedom fighters, territorial and political-persons, unspecified and general expenditure on welfare of backward classes, grants/ loans etc., to institutions/ organizations engaged in welfare activities like Red Cross Society and contributions for unspecified charitable purposes.

#### **5.2 Social Security Affairs and Services**

Expenditure on unemployment benefits, old age pensions, accident injury and sickness compensation and other benefits, to compensate loss in income etc. This includes expenditure on personal injuries, compensation insurance schemes, state insurance schemes, and grants to Life Insurance Corporation etc.

## **6. HOUSING AND COMMUNITY AMENITIES AFFAIRS AND SERVICES**

### **6.1 Housing and community services**

Administration, preparations of regulation of standards and their enforcement Promotional activities and facilities in respect of housing and community development, are covered. This includes expenditure of Ministry of Work and Housing, Department of Community Development.

Housing and related slum clearance activities, expenditure for Provision, assistance or support of residential house building activities, cost of acquisition of land for housing or urban development, loans to individuals or Organization for construction of residential houses, expenditure of the departments engaged in mortgage and financing for residential buildings, the liabilities of which are solely to the government are included.

Town and country Planning i.e. all types of expenditure for planning and development of towns, colonies etc is covered. This includes loans / grants to town and country planning organization, Delhi Development Authority, Metropolitan Development Organization, expenditure for development of border areas, expenditure of National Building Organization etc.

Community facilities i.e., expenditure on community development schemes (general and unspecified items), national extension schemes, local development works etc. are also covered

### **6.2 Sanitary affairs services**

Urban and rural renewal and municipal amenities i.e. all types of expenditure for collection and disposal of garbage, refuse, development



and maintenance of sewerage and drainage system, street cleaning, smoke regulation etc.

### **6.3 Housing and Community Amenities affairs and services n.e.c.**

Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets relating to Housing and Community Amenities affairs and services, preparation and enforcement of legislation and standards relating to Housing and Community Amenities affairs and services, production and dissemination of general information, technical documentation and statistics relating to Housing and Community Amenities affairs and services.

## **7. CULTURAL, RECREATIONAL AND RELIGIOUS AFFAIRS AND SERVICES**

### **7.1 Art & Cultural Affairs Services**

Administration and Central departments connecting with culture, recreation and religion i.e., expenditure of Department of Culture, Cultural and literary activities i.e. expenditure including grants/loans for studies of civilization, language, literature, libraries etc. This includes loans/grants for and to central institute of Indian Languages, children book banks in regional languages, National Book fair, expenditure for prizes for writers for best books, development of Sanskrit Language, development of Hindi language and other states languages (under development of Hindi following are excluded: Commission for Scientific and Technical Terminology, preparation of Hindi Encyclopedia, translations of manuals and forms in Hindi, correction of Hindi text books, opening of Hindi departments in colleges and universities). Religions services i.e., grants for religious purpose including repairs and maintenance of ancient temples, contribution to religious Institutions and

memorial of religious leaders like Guru Nanak Birth Anniversary, Dushehra Exhibitions.

## **7.2 Recreational and Sporting services**

Directorate of Physical Education and Sports, Ministry of Information and Broadcasting, Recreational organs i. e. expenditure on All India Radio (excluding news division) film production, film censor departments, T.V. Programme, Songs and Drama Division, organization of film festival, grants/loans to organization or Institution engaged in research and production of film, National School of Drama, film production training centres, art exhibition etc. are covered. Recreational places i.e. expenditure on maintenance and improvement of botanical and zoological gardens (excluding botanical and zoological surveys and research), parks, playgrounds, beaches, swimming pools, expenditure for camps, hostel and other lodging places (excluding student hostel) upliftment of youth welfare, NCC, physical education and sports are covered. Expenditure incurred on publicity relates to various purposes like family planning, improved agricultural products, tourism etc. Thus, the expenditures are put under various purpose categories according to the nature of the service. But expenditures incurred in regard to Press Information Bureau and Directorate of Advertisement and Visual Publicity, which serve all the departments of the government, are classified under 'general government services'.

## **7.3 Tourism affairs and services**

Administration, supervision, inspection, operation or support of activities relating to tourism, development of tourism, grants, loans or subsidies to support activities relating to tourism, Memorials of great personalities, maintenance and development of tourist places, museum etc. are covered.

## **7.4 Cultural, Recreational and Religious affairs and services n.e.c.**

Administration, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets for the promotion of sport, recreation, culture and religion: preparation and enforcement of legislation and standards for the provision of recreational and culture services; production and dissemination of general information, technical documentation and statistics on recreation, culture and religion not else where classified (other than 7.1, 7.2 & 7.3)

## **8. ECONOMIC AFFAIRS AND SERVICES**

### **8.1. General administration, regulation and research includes**

Ministries and Central departments, concerned with the general administration of general economic, commercial and labour affairs, i.e. expenditure on Department of Labour and Employment, Department of Commerce, Department of Company Affairs, Department of Banking,. This also includes expenditure on manpower of Directorate, Commercial Intelligence and Statistics.

General policy formulation regulation and registration of business, i.e., expenditure on wage board, price Control board, regulation of markets, shops establishments, regulation and standardization of weights and measures patents, trademark ,copyrights, company registration etc.

Labour affairs of general character i.e., expenditure on employment exchanges including training centres for unemployed persons with the object of providing them with employment, expenditure on factory inspection (Unspecified or general) and regulation of working conditions of labour (unspecified or general), expenditure on inspection of mines, inspection of steam boilers etc., expenditure on labour arbitration boards, labour tribunals, general labour statistics etc are covered.

Research on technological engineering, market, labour and similar other research not allocable to any specific kind of industry. Expenditure on market research, research on manpower, employment survey etc are included. General meteorological and map making services, i.e., expenditure on meteorological departments and centres including weather forecasting, expenditure on National Atlas and Thematic Mapping Organization, Survey of India etc. is covered.

## **8.2 Agriculture, Forestry, Fishing and Hunting**

Administration, regulation and research i.e., expenditure on Ministry of Food and Agriculture, I.C.A.R.

Development of Agriculture, i.e., expenditure on Agricultural farms, implementation of improved method of agricultural practices including its demonstration, exhibitions, publicity, etc. distribution and control of seeds and fertilizers, storing facilities for agricultural produce, marketing of agricultural produce, expenditure on agricultural price support schemes, expenditure on grow more food scheme. This also includes expenditure on improvement of conditions of agricultural labourer, development of jute, cotton, tea plantation, sericulture and other cash crops.

Development and use of soil, i.e, expenditure on soil conservation, irrigation and drainage of lands, reclamation of wastelands, land settlement, etc. This also included drainage of lands, reclamation of wastelands, land settlement etc. This also includes consolidation of holding, flood control measures, settlement of land disputes. Forest, i.e., expenditure on preservation of wild life etc., forest fire protection services and hunting forest crops reforestation etc. is covered. Livestock and animal husbandry, i.e., research on animal husbandry, development of animal husbandry and livestock, expenditure on poultry farms, fodder

development scheme and research on it, expenditure on development of milk production, wool production etc. (expenditure on manufacturing, grading and processing of wool, etc. are excluded).

Fishing, i.e., expenditure for production of fish both inland and coastal, development of fisheries and research on it, mechanization of fish catching station, construction and improvement of fish landing station, expenditure on fish nurseries, fish preservation and cold storage for fish. This also includes improvement of working conditions of fishermen, contribution to fishermen cooperative societies.

### **8.3 Mining, Manufacturing and Construction**

Administration, regulation and research, i.e. expenditure on Ministry of Industry, Ministry of Steel and Mines, Ministry of Petroleum and Chemicals, expenditure on geological survey, Commission for Oil & Nature Gas, Indian Standards Institute. Mining, i.e, expenditure on promotion, investment grants, subsidies and other assistance for extraction of coal, petroleum, natural gas and other mineral ores, expenditure for development of mines and working conditions of mines including labour welfare activities is covered.

Manufacturing, i.e, expenditure on promotion, investment, grants, subsidies, and other assistance for industrial development including village and small scale industries like khadi Industries and marketing of Khadi and Village Industrial products are covered.

### **8.4 Electricity, gas, steam and Atomic Energy**

#### **8.4.1 Electricity, Gas and Steam**

Expenditure on promotion, regulation, research, investment grants, subsidies and other assistance for generation, transmission, and distribution of electric power, gas, steam, heat etc. This includes loans

and advances to bodies like State Electricity Boards, etc. (Subsidies given for consumption of electric power for the benefit of a particular industry say Khadi Industry, is excluded from here and taken into account in that industry).

#### **8.4.2 Atomic Energy**

Administration and research, i.e. expenditure on Department of Atomic Energy. expenditure on Atomic Energy Commission, Atomic Energy Research and Nuclear Schemes, Space Research Programmes like Thumba Equatorial Rocket Launching Stations. Grants and donations to scientific societies and institutes is covered.

#### **8.4.3 Non-conventional Sources of Energy**

Administration, supervision, inspection, operation or support of Non-conventional Sources of Energy viz., solar energy, wind energy etc.

Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such energy systems.

#### **8.5 Drinking Water Supply**

Expenditure on promotion, regulation, research investment grants, subsidies and other assistance for storing, purification and distribution of water, development of tanks and other water reservoirs in the rural/urban areas, digging of wells in the rural/urban areas for drinking purposes. (Tube wells and other water resources for irrigation purposes are excluded).

#### **8.6 Transportation and Communication**

##### **8.6.1 Road Transport Highways, road, bridges and tunnels :**

Expenditure on construction, repairs, maintenance and other outlays for highways, road, bridges and tunnels development and regulation of parking places terminal facilities for buses, trucks etc.

Bridge, tunnels, car parks & highways etc, for which tolls are charged excluded.

#### **8.6.2 Water Transport Waterways and other navigation :**

Expenditure including assistance, loans, etc to commercial enterprises for promoting, providing for and maintaining facilities for inland and coastal waterways, regulation and control of waterways. This included expenditure on dredging of canals, rivers, lakes including construction and operation of light house, buoys and other navigational aids, construction, maintenance and operation of docks, harbors and port facilities, expenditure on protection of sea coast, river coast and canal banks. (Canals, harbors and ports which are operated by commercial enterprises are excluded).

#### **8.6.3 Air transport and other communications :**

Expenditure as investment, grants, subsidies and other assistance for transport, railways, post and telegraphs, telecommunication services. This includes expenditure on overseas communication services. Communication includes postal, telephone, telegraph, wireless and satellite communication systems.

#### **8.6.4 Transport & Communication n.e.c. :**

Transport and Communication services not covered in 8.6.1 to 8.6.3 are covered here, e.g. transport by pipelines, transport by cable cars, ropeway etc.

#### **8.7 Other Economic Services :**

The activities covered under this item include storage and warehousing, i.e., expenditure on promotion, regulation, research and

other outlays for storage and warehousing of general character (storage for specific items are grouped in appropriate category of that item).

Trade activity, i.e. expenditure on promotion, regulation research and other outlays for trade promotion activity like Ministry of Foreign Trade, Export Promotion Directorate, Trade Development Authority, Directorate of Commercial Publicity, government trading, Trade Commissioner etc.

Cooperative activity, i.e. expenditure on promotion, regulation, research and other outlays, assistance, loans etc. for cooperative activities of general character. This includes expenditure on office for registration and control of cooperative societies, development of cooperative movement in the country.

## **ENVIRONMENTAL PROTECTION**

### **9.1 Waste Management**

Administration, supervision, inspection, operation or support of waste collection, treatment and disposal systems.

Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such systems.

### **9.2 Waste Water Management**

Administration, supervision, inspection, operation or support of sewage system and waste water management.

Grants, loans or subsidies to support the operation, construction, maintenance or upgrading of such systems.

### **9.3 Prevention and Control of Pollution**



Administration, supervision, inspection, operation or support of activities relating to pollution abatement and control.

Grants, loans or subsidies to support activities relating to pollution abatement and control.

#### **9.4 Environmental research & Education**

Administration and operation of government agencies engaged in applied research and experimental development relating to environmental protection.

Grants, loans or subsidies to support applied research and experimental development relating to environmental protection undertaken by non-government bodies.

#### **9.5 Environmental Protection n.e.c.**

Administration, supervision, inspection, operation or support of activities such as formulation, administration, coordination and monitoring of overall policies, plans, programmes and budgets for the promotion of environmental protection, preparation and enforcement of legislation and standards for the provision of environmental protection services, production and dissemination of general information, technical documentation and statistics on environmental protection.

### **10. OTHER SERVICES**

#### **10.1 Relief on Calamities**

This category covers food relief, drought relief work on other disasters and calamities.

Refugee relief and rehabilitation, i.e., expenditure on the Department of Rehabilitation, feeding and other expenditure on refugees, management of camps, grants/loans to refugees for business etc. is covered.

## **10.2 Other Miscellaneous services**

Other outlays, not elsewhere classified i.e., expenditure on payment of compensation on zamindari abolition, grants to Bharat sevak samaj etc., Also include are the imputed banking charges (FISIM) at All-India level.

\*\*\*\*\*