



बिहार सरकार

**Analysis  
Of  
Budgetary Transactions  
Of  
State Government  
2006-07 TO 2008-09 (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 Economic-cum- Purpose Classification of the State Government Budget for the year 2006-07, 2007-08 (RE) and 2008-09 (BE) prepared by the Directorate of Economics and Statistics, Government of Bihar. This is second attempt in new series, with base year 1999-2000, after reorganisation of the state, and is in accordance with the revised methodology prepared by the National Accounts Division, Central Statistical Organization, Govt. of India, New Delhi.

The Annual Budget of a Government comprises merely of the financial transaction and does not contain the economic and social significance of the transaction. It is not possible to get a clear idea of Capital Formation resulting from the budgetary resources, Savings of the State Government and Government's contribution in generation of the State Domestic Product. Needless to mention, a reclassification of the Budget throwing light on economic categorizations like Consumption Expenditure, Capital Formation and Government contribution to the GDP etc, are of utmost importance for planning purposes. Besides, purpose categories like Education, Health, Sanitation, Water Supply, Electricity, Social Services, Housing, General Services etc. would be more meaningful. In the present exercise, an effort has been made to delineate government activities and their distribution among different economic and social categories following the methodology and software supplied by the CSO, Govt. of India.

It is hoped that this publication would be useful to Policymakers, Planners, Administrators and Research Scholars.

Suggestions towards improvement of this publication will be appreciated.

Patna  
March, 2010

(Rameshwar Singh)  
Principal Secretary  
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## PREFACE

The Economic and Purpose Classification of the State Govt. Budget is an attempt to look at the Budgetary Transaction of the State Government according to different economic categories like; Consumption Expenditure, Transfer Payments, Loans and Subsidies, Capital Formation etc. It also looks at these transactions from purpose viewpoint through different purpose or function heads like; General Administration, Education, Social Security, Housing, Economic Services etc.. It enables further Economic Analysis of Budgetary Transaction on pattern of flow of funds into and out of the State Government. These two types of classification are combined to form an 'Economic-cum-Purpose Classification.

This Publication is prepared as a part of the System of Regional Accounts as recommended by the Regional Accounts Committee set up by the Govt. of India in its Final Report on Publication of Regional Accounts.

The Economic Classification is presented in this publication follows the same methodology as adopted by the Economic Division, Department of Economic Affairs, Ministry of Finance, Govt. of India, while the Purpose Classification is prepared by following methodology broadly indicated in the 'Final Report of the RAC' and consequently revised by the CSO, Govt. of India for new series with the base year 1999-2000.

The revised methodology as well as the software prepared by the CSO has been taken into consideration to prepare "Economic-cum-Purpose Classification" of Bihar Government Budget by the Directorate of Economics and Statistics, Department of Planning and Development, for the year 2006-07 (AC), 2007-08 (RE) and 2008-09 (BE).

It is hoped that analysis presented herein will be useful to Administrators and Research Scholars engaged in the study of Budgetary Transactions of the State Government.

The technical guidance and supervision extended by Sri Bishnu Dayal Pandit, Assistant Director, Directorate of Economics and Statistics, Bihar, Patna is highly appreciated and deeply acknowledged.

The sincere efforts put in by Sri Arvind Kumar, J. S.A. is highly appreciated. Sri Sanjay Kumar Sinha, J. S. A. of Computer Cell of the Directorate has taken all care for elegant presentation of this book.

Suggestions towards improvement of this publication will be appreciated

Patna  
March, 2010

(Jitendra Kumar Sinha)  
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# **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 idea 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
5.2	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 2 & 3 for the years 2006-07 (Actual), 2007-08 (RE) and 2008-09 (BE) is presented in Table C-1 to C-3.

## Chapter-2

### INFERENCES BASED ON THE BUDGET ANALYSIS

#### 2.1. Total Receipt of the Government

Revenue receipts are the major component (85-90 %) of Total receipts during the period; from the high of 90 percent plus, it declined to nearly 86 percent in 2007-08 (RE), but it rose again to 88 percent in 2008-09 (BE). Within Revenue receipts, taxes contribute nearly three-fourth, the balance being contributed mainly by revenue grants from Govt. of India. During the period, the contribution of taxes have gradually, though marginally, declined from 75.05 % in 2006-07 to 72.59 % in 2008-09 (BE).

The year-wise details are given below:

a) **2006-07 (Actual) : Rs. 25448.44 Crore**

- (i) Total receipt was Rs. 3790.52 crore more than the receipt for 2005-06 i.e. an increase of 17.5 %.
- (ii) Revenue receipt constituted Rs. 23083.19 crore (91 %), which was 29.4 % more than revenue receipt for the year 2005-06.
  - a. Taxes were Rs. 17324.8 crore which was 24 % more than that for 2005-06 .
  - b. Grants from GOI was Rs. 5247.11 crore which was 57.4 % more than that for 2005-06..
- (iii) Loans and Advances was Rs. 2365.25 crore, which was 40 % less than that for the year 2005-06.

**b) 2007-08 (RE) : Rs33359.47 Crore**

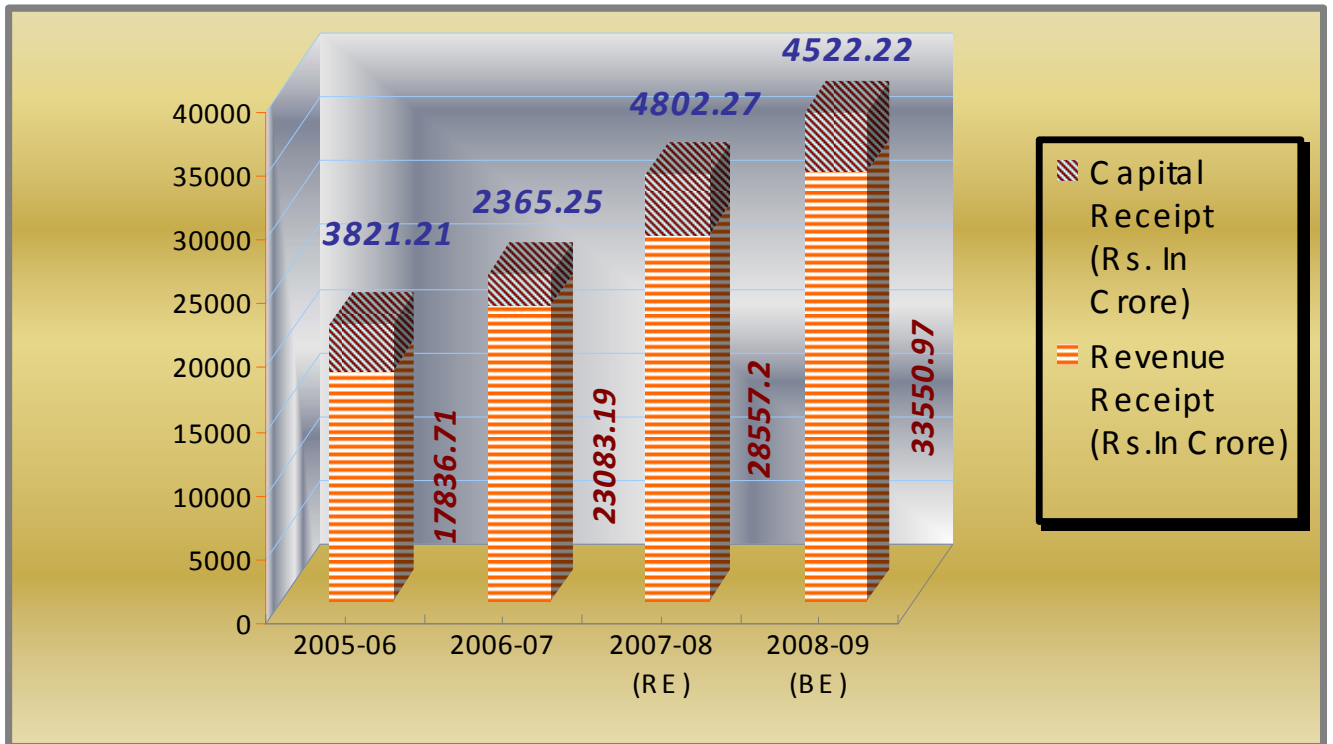
- (i) Total Receipt was Rs. 7911.03 crore more than the receipt for 2006-07 i.e. an increase of 31.09 %
- (ii) Revenue receipt constituted Rs28557.20 crore (86 %) which was 23.71 % more than revenue receipt for the year 2006-07.
  - a.* Taxes were Rs. 21090.87 crore which was 22 % more than that for 2006-07.
  - b.* Grants from GOI were Rs. 7048.01 crore- which was 34% more than that for 2006-07.
- (iii) Loans and Advances was Rs. 4802.27 crore which was 103 % more than that for the year 2006-07.

**c) 2008-09 (BE) : Rs. 38073.19 Crore**

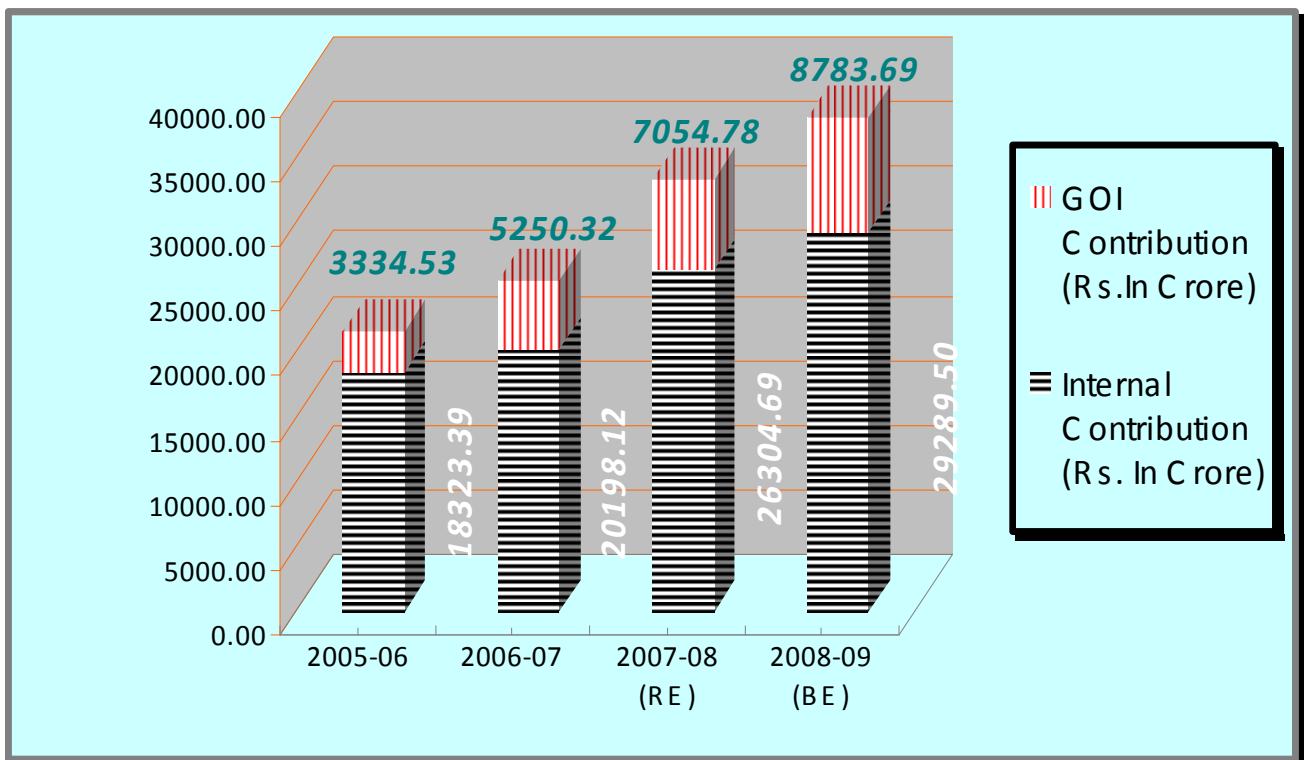
- (i) Total Receipt was Rs. 4713.72 crore more than the receipt for 2007-08 (RE), i.e an increase of 14.13 %.
- (ii) Revenue receipt constituted Rs. 33550.97 crore (88 %) which was 17.49 more than revenue receipt for the year 2007-08(RE),
  - a.* Taxes were Rs. 24353.2 crore which was 11.42 % more than that for 2007-08 (RE).
  - b.* Grants from GOI were Rs. 8775.96 crore- which was 24.52% more than that for 2007-08 (RE).
- (iii) Loans and Advances was Rs. 4522.22 crore which was 6 % less than that for the year 2007-08 (RE).

The trend in growth of Revenue and Capital Receipt could be seen in the following graphs :-

### Total Receipt of the Bihar Government- Revenue and Capital



### Total Receipt of the Bihar Government- Internal and GOI Contribution



## 2.2. Total Expenditure/ Outlay of the Government

Total expenditure increased by 21 % and 24.5 % during 2006-07 and 2007-08 (RE) but the trend was slashed to 14.2 % during 2008-09 (BE). Compensation of Employee (29.8 to 32.1 %), New Constructions (24.7 % to 26.4 %), Purchase of goods & services (9.8 % to 11.0 %), Interest Payment (9.8 % to 12.6 %), Current and Capital Transfer (10.4 % to 14.9 %) and Repayment of Loans & Advances (4.9 % to 5.9 %) were the major component of expenditure. Share of Compensation of Employee and Current & Capital transfer increased continuously over the period 2006-07 to 2008-09 (BE), while percentage share of other components increased during 2007-08 (RE) but slashed during 2008-09 (BE). Year wise position of these components are as follows :

### a) **2006-07 (Actual) : Rs. 27136.47 Crore**

- (i) Total expenditure was Rs. 4711.92 crore more than the expenditure for 2005-06 i.e. an increase of 21 % .
- (ii) Compensation of employees constituted Rs. 8080.44 crore (29.78 percent of total expenditure) which was Rs. 381.50 crore more than that for the year 2005-06 i.e. an increase of 5 % .
- (iii) New construction constituted Rs. 6713.86 crore (24.74 percent of total expenditure) which was Rs. 3943.03 crore more than that for 2005-06, i.e. an increase of 142 % .
- (iv) Purchase of goods & services was worth Rs. 2999.50 crore (11.05 percent of total expenditure)
- (v) Interest Payment was Rs. 3416.09 crore (12.59 percent of total expenditure)
- (vi) Current and Capital Transfer was Rs. 2819.40 crore (10.39 percent of total expenditure)



(vii) Repayment of Loans and Advances was Rs. 1340.30 crore (4.95 percent of total expenditure)

**b) 2007-08 (RE) : Rs 33783.73 Crore**

(i) Total Expenditure was Rs. 6647.26 crore more than the expenditure for 2006-07 i.e. an increase of 24.50 % .

(ii) Compensation of employees constituted Rs. 10366.68 crore (30.69 percent of total expenditure) which was Rs. 2286.24 crore more than that for the year 2006-07 i.e an increase of 28.3 % .

(iii) New construction constituted Rs. 8907.79 crore (26.37 percent of total expenditure) which was Rs. 2193.93 crore more than that for 2006-07 i.e an increase of 32.68 % .

(iv) Purchase of goods & services was worth Rs. 3412.71 crore (10.10 percent of total expenditure)

(v) Interest Payment was Rs. 3816.27 crore (11.30 percent of total expenditure)

(vi) Current and Capital Transfer was Rs. 3954.16 crore (11.70 percent of total expenditure)

(vii) Repayment of Loans and Advances was Rs. 2035.36 crore (5.92 percent of total expenditure)

**c) 2008-09 (BE) : Rs. 38574.12 Crore**

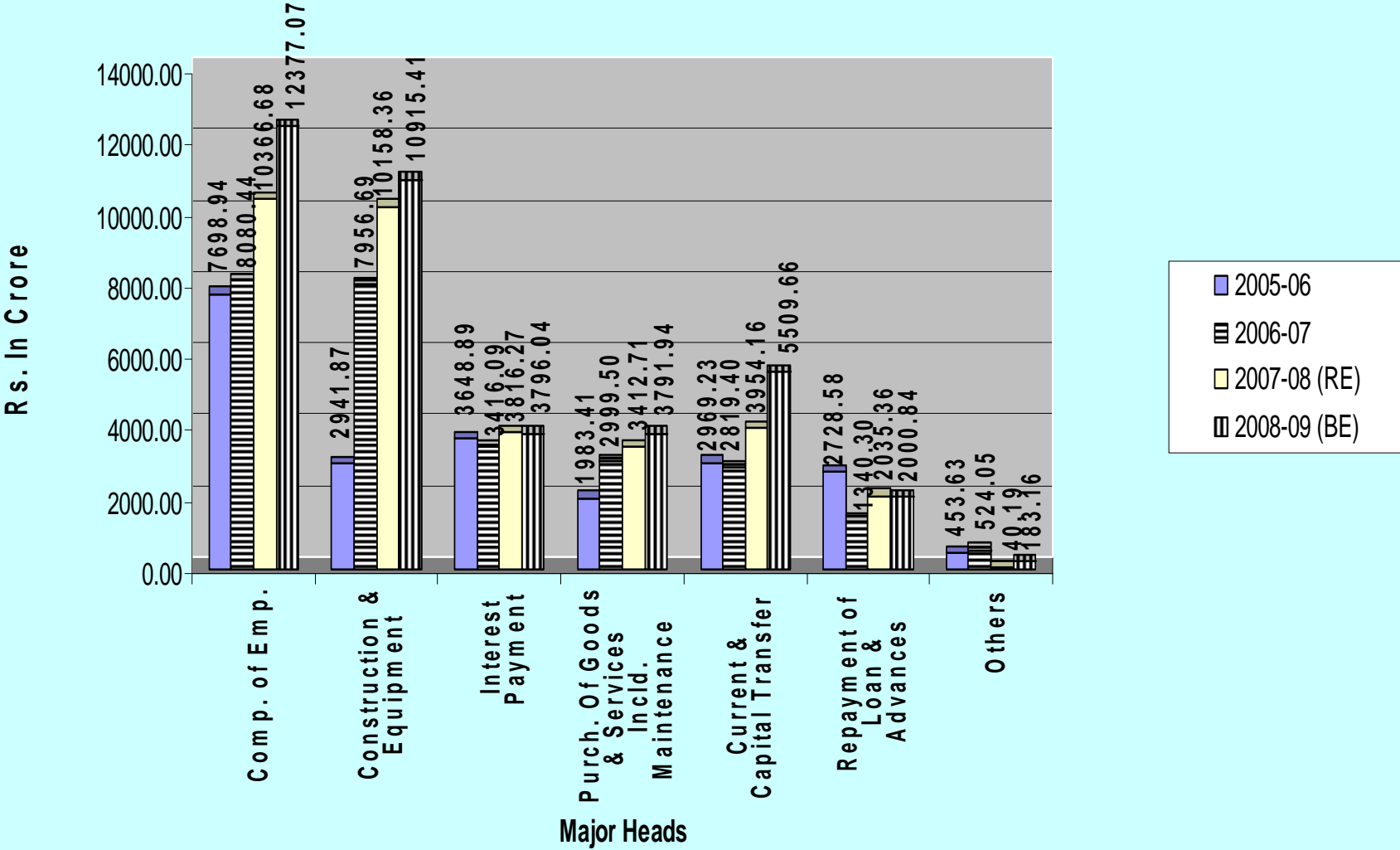
i) Total Expenditure was Rs. 4790.39 crore more than the expenditure for 2007-08. (RE) i.e. an increase of 14.18 %.

(ii) Compensation of employees constituted Rs. 12377.07 crore (32.09 percent of total expenditure) which was Rs. 2010.39 crore more than that for the year 2007-08 (RE) i.e an increase of 19.40 % .

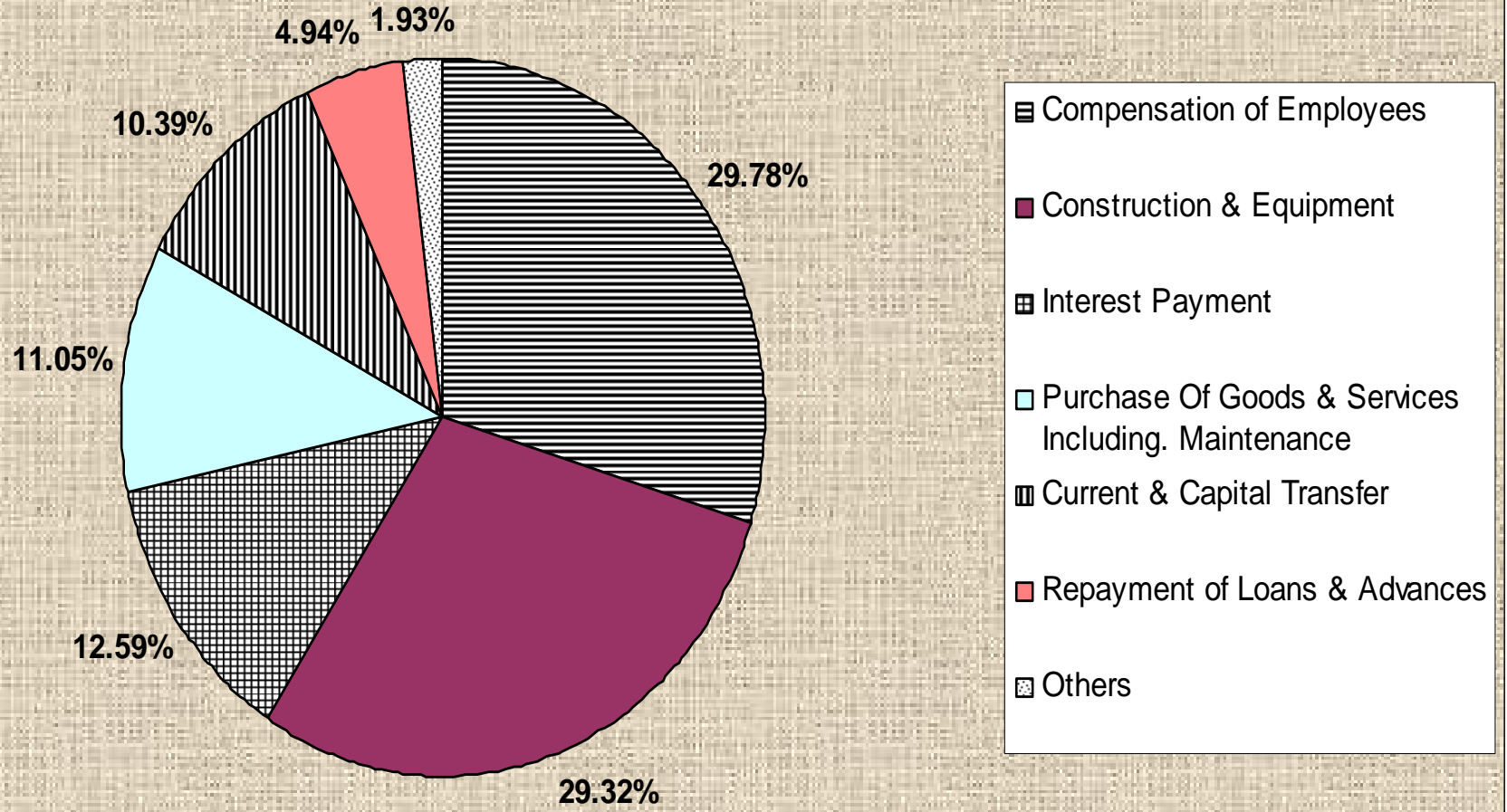
- (iii) New construction constituted Rs. 9741.79 crore (25.25 percent of total expenditure) which was Rs. 834.00 crore more than that for 2007-08 (RE) i.e an increase of 9.36 %
- (iv) Purchase of goods & services was worth Rs. 3791.94 crore (9.83 percent of total expenditure)
- (v) Interest Payment was Rs. 3796.04 crore (9.84 percent of total expenditure)
- (vi) Current and Capital Transfer was Rs. 5509.66 crore (14.9 percent of total expenditure)
- (vii) Repayment of Loans and Advances was Rs. 2000.84 crore (5.18 percent of total expenditure)

The graphical presentation of the growth of expenditure and its components can be seen in the following pages.

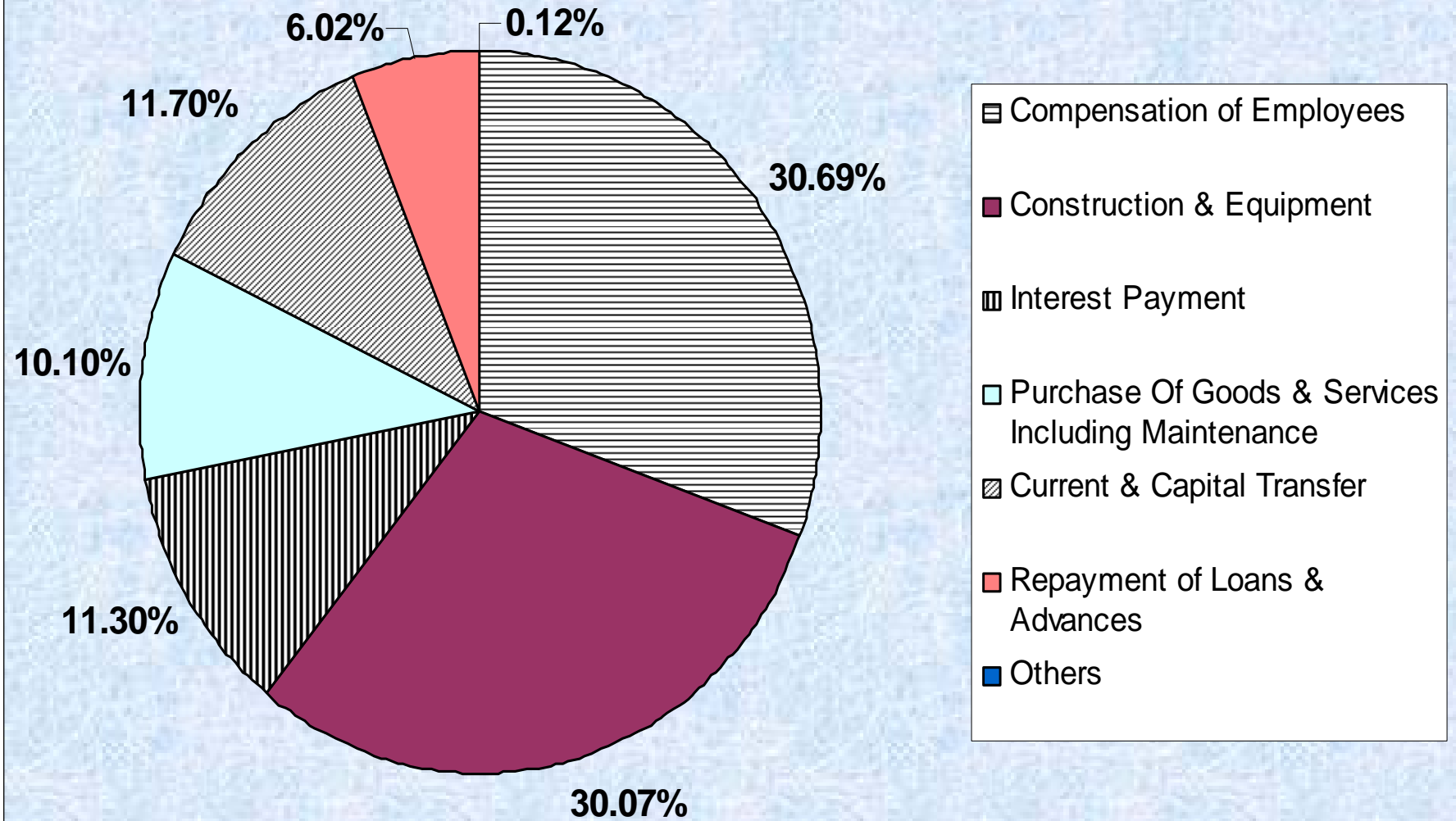
Growth of Expenditure by Major Heads



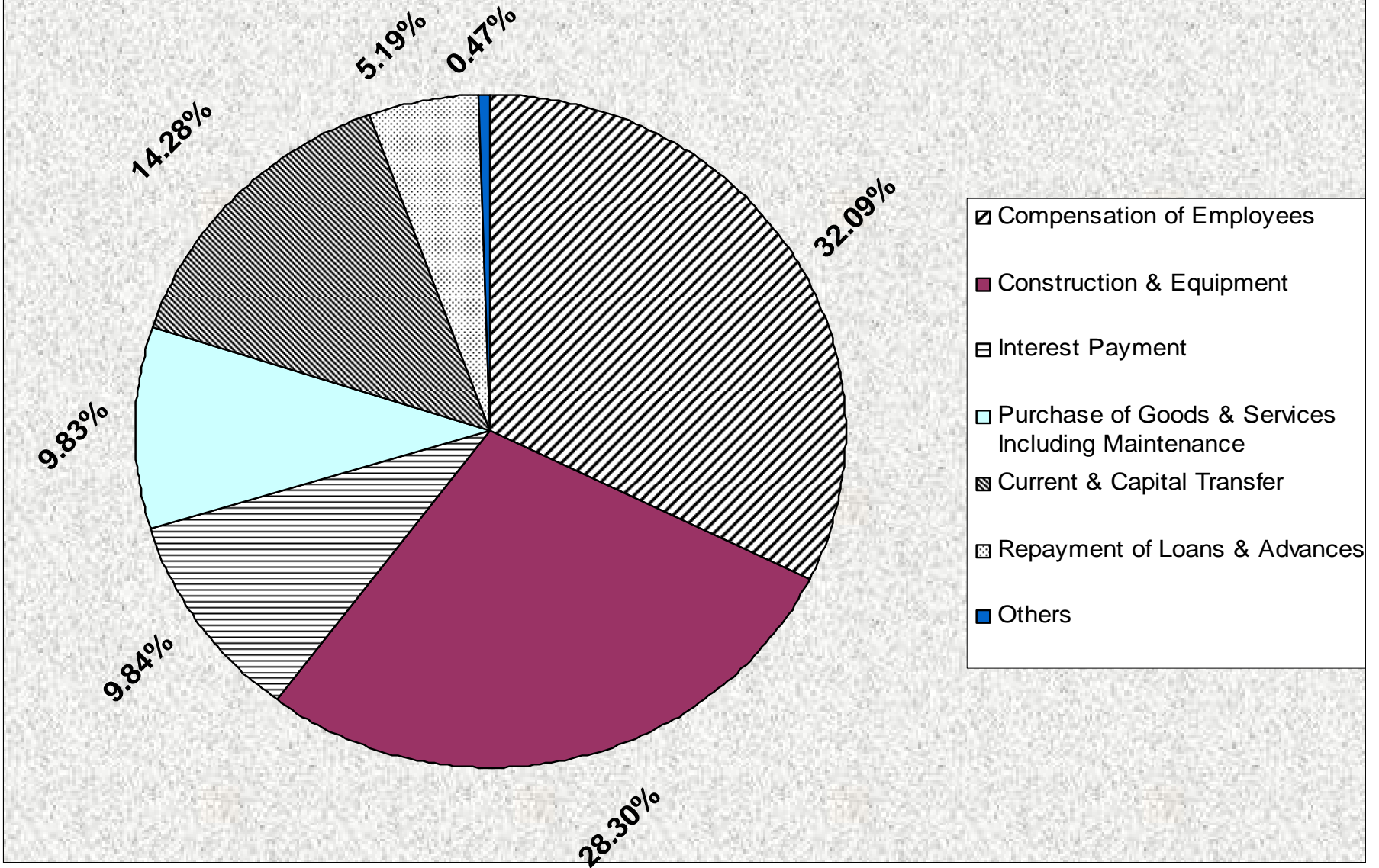
Percentage Distribution of Major Heads of Expenditure 2006-07



Percentage Distribution of Major Heads of Expenditure 2007-08 (RE)



**Percentage Distribution of Major Heads of Expenditure 2008-09 (BE)**



*(Refer to Table No. 2)*

### **2.3. Gross Savings :-**

Gross savings increased smartly during 2006-07 and stabilized with marginal upward trend, whose year wise break-up is as follows :

- (i) Gross Savings was Rs. 5726.00 crore for the year 2006-07. This was Rs. 4216.66 crore more than that for the year 2005-06 i.e. an increase of 279 %.
- (ii) Gross Savings was Rs. 6385.00 crore for the year 2007-08 (RE). This was Rs. 659.00 crore more than that for the year 2006-07 i.e. an increase of 11.51 %.
- (iii) Gross Savings was Rs. 8053.00 crore for the year 2008-09 (BE). This was Rs. 1668.00 crore more than that for the year 2007-08 (RE) i.e. an increase of 26.12 %.

### **2.4. Net Extra Budgetary Borrowing/ Lending:-**

Net Extra Borrowing was taken to support a big jump in the Gross Capital Formation. It increased during 2006-07 and 2007-08(RE) but the trend reversed during 2008-09 (BE).

- (i) Net Extra Budgetary Borrowing/ Lending for the year 2006-07 is Rs. 2623.00 crore which was Rs. 1170.03 crore more than that for the year 2005-06 i.e. an increase of 80.53 % .
- (ii) Net Extra Budgetary Borrowing/ Lending for the year 2007-08 (RE) is Rs. 3812.00 crore which was Rs. 1189.00 crore more than that for the year 2006-07 i.e. an increase of 45.33 %.
- (iii) Net Extra Budgetary Borrowing/ Lending for the year 2008-09 (BE) is Rs. 2935.00 crore which was Rs. 877.00 crore less than that for the year 2007-08 (RE) i.e. a fall of 23.00 %.

## 2.5. Gross Capital Formation by the Administrative Departments & Departmental Commercial Undertakings

Gross Capital Formation took a big jump during 2006-07 with an increase of over 170 percent and the trend stabilized with marginal increase. Year wise position of G. C. F. and its components are as follows:

- (i) Gross Capital Formation for the year 2006-07 is Rs. 7956.69 crore which was Rs. 5014.91 crore more than that for the year 2005-06 i.e. an increase of 170.47 % .

Capital Formation of Administration and DCUs by type of Asset and Industry for the year 2006-07 is stated as follows :

Assets	Amount (Rs. in Crore)
Buildings	1850.30
Roads and Bridges	2226.65
Other Capital Outlay	2636.91
Transport Equipment	0.01
Machinery	1227.18
Software	10.29
Cultivated Assets	5.35
Total	7956.69

- (ii) Gross Capital Formation for the year 2007-08 (RE) is Rs. 10158.36 crore which was Rs. 2201.67 crore more than that for the year 2006-07 i.e. an increase of 27.67 %.

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



Assets	Amount (Rs. in Crore)
Buildings	1647.75
Roads and Bridges	3250.26
Other Capital Outlay	4009.78
Transport Equipment	34.38
Machinery	1140.63
Software	39.56
Cultivated Assets	36.00
Total	10158.36

- (iii) Gross Capital Formation for the year 2008-09 (BE) is Rs. 10915.41 crore which was Rs. 757.05 crore more than that for the year 2007-08 (RE) i.e. an increase of 7.45 %.

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

Assets	Amount (Rs. in Crore)
Buildings	2015.79
Roads and Bridges	2617.69
Other Capital Outlay	5108.31
Transport Equipment	5.09
Machinery	1056.68
Software	82.70
Cultivated Assets	29.15
Total	10915.41

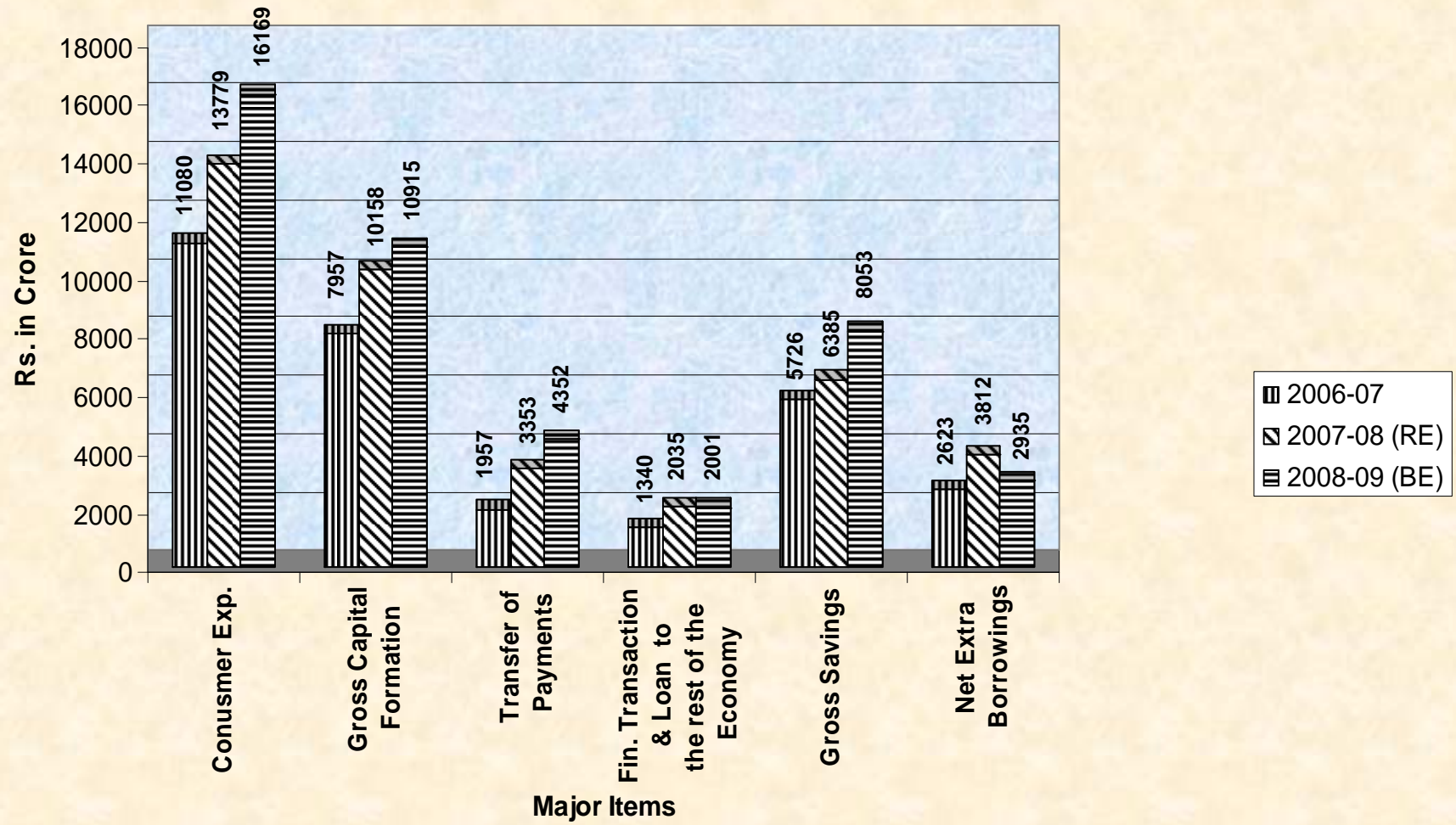
## **2.6. Income Generated by the Government:**

Expenditure made by the State Government contributes towards State Domestic Product. This increased by 19.7 % and 30.6 % respectively during the period 2006-07 and 2007-08 (RE), though increase declined to 13.6 % during 2008-09 (BE). It may be mentioned that the income-expenditure ratio increased continuously over the period from 40.4 % to 42.9 %. Year-wise position is as follows :

- (i) Income Generated by the Government for the year 2006-07 was Rs. 10952.76 crore which was Rs. 1801.83 crore more than that for the year 2005-06 i.e. an increase of 19.69 %.
- (ii) Income Generated by the Government for the year 2007-08 (RE) was Rs. 14299.88 crore which was Rs. 3347.12 crore more than that for the year 2006-07 i.e. an increase of 30.56 %.
- (iii) Income Generated by the Government for the year 2008-09 (BE) was Rs. 16545.08 crore which was Rs. 2245.20 crore more than that for the year 2007-08 (RE) i.e. an increase of 13.57 %.

The graphical presentation of the growth of budgetary expenditure and its components can be seen in the following pages.

## Growth of Major Items of Budgetary Expenditure



**Table No. 1****Total Receipts**

State : Bihar

(Rs. In Crore)

S.NO.	ITEMS	2006-07		2007-08		2008-09	
		Actual	%	RE	%	BE	%
<b>A.</b>	<b>REVENUE RECEIPTS</b>						
1	Taxes (Direct&Indirect)	17324.80	75.05	21090.87	73.85	24353.20	72.59
2	Misc. Receipts & Fees	215.37	0.93	208.47	0.73	226.13	0.67
3	Interest	175.99	0.76	58.89	0.21	57.44	0.17
4	Property Receipts	7.44	0.03	9.26	0.03	8.65	0.03
5	Revenue Grants from Govt. of India	5247.11	22.73	7048.01	24.68	8775.96	26.16
6	Transfer from Non-Govt.	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
8	Sales of Assets	0.00	0.00	0.00	0.00	0.00	0.00
9	Current receipts (total 1 to 8)	<b>22970.71</b>	<b>99.51</b>	<b>28415.50</b>	<b>99.50</b>	<b>33421.38</b>	<b>99.61</b>
10	Sales of Goods and Services including DCUs & Others	112.48	0.49	141.70	0.50	129.59	0.39
	Sub Total (A)	<b>23083.19</b>	<b>100.00</b>	<b>28557.20</b>	<b>100.00</b>	<b>33550.97</b>	<b>100.00</b>
<b>B.</b>	<b>LOAN &amp; ADVANCES</b>						
11	Loan from Govt.Of India	3.21	0.14	6.77	0.14	7.73	0.17
12	Recovery of Loan & Advances	7.40	0.31	25.89	0.54	21.90	0.48
13	Internal Debt of the State Govt.	2354.64	99.55	4769.61	99.32	4492.59	99.35
	Sub Total(B)	<b>2365.25</b>	<b>100.00</b>	<b>4802.27</b>	<b>100.00</b>	<b>4522.22</b>	<b>100.00</b>
	<b>GROSS RECEIPTS (A +B)</b>	<b>25448.44</b>		<b>33359.47</b>		<b>38073.19</b>	

**Table No. 2****Total Expenditure/ Outlay**

State : Bihar

(Rs. In Crore)

S.NO.	ITEMS	2006-07		2007-08		2008-09	
		Actual	%	RE	%	BE	%
1	Compensation of employees	8080.44	29.78	10366.68	30.69	12377.07	32.09
2	Purchase of Goods & Services including Maintenance	2999.50	11.05	3412.71	10.10	3791.94	9.83
3	Current transfer including Subsidy	2602.30	9.59	3727.34	11.03	5004.86	12.97
4	Capital Transfers	217.10	0.80	226.82	0.67	504.8	1.31
5	Interest paid	3416.09	12.59	3816.27	11.30	3796.04	9.84
6	New Construction	6713.86	24.74	8907.79	26.37	9741.79	25.25
7	Machinery & Equipment including Transport & software	1237.48	4.56	1214.57	3.60	1144.47	2.97
8	Cultivated Assets	5.35	0.02	36.00	0.11	29.15	0.08
9	Financial Assets	0.00	0.00	0.00	0.00	0.00	0.00
10	Other Assets	524.05	1.93	40.19	0.12	183.16	0.47
11	Creation of funds (Rev.Cap.)	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
13	Internal Debt of the State Govt.	707.61	2.61	1203.73	3.56	1247.6	3.23
14	Loan & advances	315.32	1.16	409.47	1.21	324.63	0.84
15	Loan & Advance from the Central Govt.	317.37	1.17	422.16	1.25	428.61	1.11
<b>TOTAL EXPENDITURE / OUTLAY</b>		<b>27136.47</b>	<b>100.00</b>	<b>33783.73</b>	<b>100.00</b>	<b>38574.12</b>	<b>100.00</b>

**Table No. 3**  
**Gross Savings**

**State : Bihar**

(Rs. In Crore)

S.NO.	ITEMS	2006-07	2007-08	2008-09
		Actual	RE	BE
	<b>Administrative Departments</b>			
1	<b>Current Receipts</b>	22970.71	28415.50	33421.38
2	<b>Current Expenditure</b>	17245.14	22030.84	25367.85
3	<b>Surplus on Current A/C (1-2)</b>	5725.57	6384.66	8053.53
4	<b>Depreciation (CFC)</b>	0.00	0.00	0.00
5	<b>Gross Savings (3+4)</b>	<b>5725.57</b>	<b>6384.66</b>	<b>8053.53</b>

**Table No. 4**

**Net Extra Budgetary Borrowing/ Lending**

**State : Bihar**

(Rs. In Crore)

S.NO.	ITEMS	2006-07	2007-08	2008-09
		Actual	RE	BE
1	<b>Capital Expenditure on Fixed Assets</b>	8349.00	10197.00	10988.00
2	<b>Add Expenditure on Financial Assets</b>	0.00	0.00	0.00
3	<b>Less Surplus on current Accounts</b>	5726.00	6385.00	8053.00
4	<b>Net Extra Budgetary Receipts(1+2-3)</b>	<b>2623.00</b>	<b>3812.00</b>	<b>2935.00</b>

**Table No. 5**

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

**State : Bihar**

**(Rs. In Crore)**

S.NO.	ITEMS	2006-07	2007-08	2008-09
		Actual	RE	BE
<b>A. Administrative Departments</b>				
1	<b>New Capital Formation (Outlay)</b>	7450.72	9183.74	9457.39
1.1	<b>Construction Works</b>	6213.42	7967.26	8311.60
1.2	<b>Plant &amp; Machinery including Software</b>	1237.29	1180.13	1139.30
1.3	<b>Transport Equipments</b>	0.01	34.38	5.09
1.4	<b>Cultivated Assets</b>	0.00	1.97	1.40
1.5	<b>Others</b>	0.00	0.00	0.00
2	<b>Change in Stock</b>	0.00	0.00	0.00
3	<b>GCF (Admn.) (1+2)</b>	7450.72	9183.74	9457.39
<b>B. Departmental Commercial Undertakings</b>				
4	<b>New Capital Formation (Outlay)</b>	<b>505.97</b>	<b>974.62</b>	<b>1458.02</b>
4.1	<b>Construction Works</b>	500.44	940.53	1430.19
4.2	<b>Plant &amp; Machinery including Software</b>	0.18	0.06	0.08
4.3	<b>Transport Equipments</b>	0.00	0.00	0.00
4.4	<b>Cultivated Assets</b>	5.35	34.03	27.75
4.5	<b>Others</b>	0.00	0.00	0.00
5	<b>Change in Stock</b>	0.00	0.00	0.00
6	<b>GCF (DCUs) (4+5)</b>	505.97	974.62	1458.02
<b>Gross Capital Formation (3+6)</b>		<b>7956.69</b>	<b>10158.36</b>	<b>10915.41</b>

**Table No. 6**  
**Income Generated by the Govt.**

**State : Bihar**

**(Rs.in Crore)**

Sl. No	Item	2006-07		2007-08		2008-09	
		Actual	%	RE	%	BE	%
1	Income generation by the Govt. Administration	8216.24	75.02	10677.06	74.67	12698.21	76.75
	(a) Compensation to the employees	8080.44	73.78	10366.68	72.49	12377.07	74.81
	(b) 34.81% component of the exp. on repair & maintenance	135.80	1.24	300.38	2.10	321.14	1.94
2	Net output of the employees income generation by the D.C.Us	399.43	3.65	522.02	3.65	455.75	2.75
	(a) Compensation to the employees	389.01	3.55	504.89	3.53	437.30	2.64
	(b) 34.81% component of the exp. on repair & maintenance	10.42	0.10	17.13	0.12	18.45	0.11
	(c) Interest	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
3	Wage & Salary Component of Govt outlays on building & Construction estimated as 34.81 % of Total Exp. on building and construction	2337.09	21.34	3100.80	21.68	3391.12	20.50
<b>Total (1+2+3)</b>		<b>10952.76</b>	<b>100.00</b>	<b>14299.88</b>	<b>100.00</b>	<b>16545.08</b>	<b>100.00</b>



**Table No. 7**  
**Borrowing Account**

State : Bihar

(Rs. In Crore)

Items		2006-07 (AC)		2007-08 (RE)		2008-09 (BE)	
		Receipt	Exp.	Receipt	Exp.	Receipt	Exp.
<b>A.</b>	<b>Revenue and Capital Account</b>	23083	25796	28557	31748	33551	36573
<b>B.</b>	<b>Borrowing Account</b>						
	<b>I. Borrowing at Home</b>	0	0	0	0	0	0
	1. Internal Debt	2355	708	4770	1204	4493	1248
	2. Small Savings, Provident Fund etc.	1012	617	1088	838	1124	774
	3. Other Debt	0	0	0	0	0	0
	Total	3367	1325	5857	2042	5616	2022
	Net Receipts (I)	2042	0	3815	0	3595	0
	<b>II. Borrowing Abroad</b>	0	0	0	0	0	0
	1. External Debt	0	0	0	0	0	0
	2. Other Debt	0	0	0	0	0	0
	Total	0	0	0	0	0	0
	Net Receipts (II)	0	0	0	0	0	0
	<b>III. Extra Budgetary Receipts &amp; Adjustments</b>	0	0	0	0	0	0
	1. Loans from Government of India	3	317	7	422	8	429
	2. Loans and Advances from State Government	7	315	26	407	22	325
	3. InterState Settlement	0	0	0	0	0	0
	4. Contingency Fund	0	0	0	0	0	0
	5. Reserve Funds	0	0	675	1375	167	167
	6. Deposits & Advances	3014	2145	2050	2483	2793	2698
	7. Suspense and Miscellaneous	80582	79998	0	0	0	0
	8. Remittances	5038	5101	0	0	0	0
	9. Cash Balance	-1126	-1029	1408	99	99	43
	10. Funds Revenue Account	0	83	0	-627	0	88
	11. Funds Commercial Account	0	0	0	0	0	0
	Total	87519	86931	4165	4163	3089	3750
	Net Receipts (III)	588	0	2	0	-660	0
<b>Check</b>	<b>Total excluding Funds</b>	<b>113969</b>	<b>113969</b>	<b>38580</b>	<b>38580</b>	<b>42257</b>	<b>42257</b>

**Table No. 8**  
**Total Expenditure by Major Type of Expenditure**

**State : Bihar**

**(Rs. In Crore)**

Sl. No	Item	2006-07		2007-08		2008-09	
		Actual	%	RE	%	BE	%
<b>1</b>	<b>Final Outlays</b>	<b>19036.63</b>	<b>70.15</b>	<b>23937.75</b>	<b>70.86</b>	<b>27084.42</b>	<b>70.21</b>
	1(a)Consumption Exp.	11079.94	40.83	13779.39	40.79	16169.01	41.92
	1(b)Gross Capital Formation	7956.69	29.32	10158.36	30.07	10915.41	28.30
<b>2</b>	<b>Transfer payment to the rest of economy</b>	<b>6759.54</b>	<b>24.91</b>	<b>7810.62</b>	<b>23.12</b>	<b>9488.86</b>	<b>24.60</b>
	2(a) Current	6542.44	24.11	7583.80	22.45	8984.06	23.29
	2(b) Capital	217.10	0.80	226.82	0.67	504.80	1.31
<b>3</b>	<b>Fin.trans. &amp; Loans to the rest of the Economy</b>	<b>1340.30</b>	<b>4.94</b>	<b>2035.35</b>	<b>6.02</b>	<b>2000.84</b>	<b>5.19</b>
	<b>Total</b>	<b>27136.47</b>	<b>100.00</b>	<b>33783.72</b>	<b>100.00</b>	<b>38574.12</b>	<b>100.00</b>

Table No. 9

## Income and Outlay Account of Administrative Departments : Receipts

State : Bihar

(Rs. In Crore)

Item of Receipts	2006-07 (AC)	2007-08(RE)	2008-09 (BE)
<b>1. Income from Entrepreneurship and Property</b>	<b>183.43</b>	<b>68.15</b>	<b>66.09</b>
1.1 Profits	0.00	0.00	0.00
1.2 Income from Property	183.43	68.15	66.09
1.2.1 Net Interest Received	175.99	58.89	57.44
a) Public Authorities	0.00	0.00	0.00
i) Centre	0.00	0.00	0.00
ii) State	0.00	0.00	0.00
iii) Local Authorities	0.00	0.00	0.00
b) Foreign	0.00	0.00	0.00
c) From other Sectors	175.99	58.89	57.44
1.2.2 Other Property Receipts	7.44	9.26	8.65
<b>2. Total Tax Revenue</b>	<b>17324.80</b>	<b>21090.87</b>	<b>24353.20</b>
2.1 Total Direct Taxes	6746.72	8214.60	9594.23
a) Corporation Tax	4148.41	5061.06	5854.11
b) Land Revenue	74.65	74.67	74.72
c) Other Direct Taxes	2523.66	3078.87	3665.40
2.2 Total Indirect Taxes	10578.08	12876.27	14758.97
a) Customs	2592.48	3162.83	3814.01
b) Excise, Central	2752.85	3358.48	3747.21
c) Excise, State	381.93	475.00	537.69
d) Sales Tax	2081.49	3107.26	2937.72
e) Service Tax	1275.15	1555.68	2016.05
f) Stamps & Registrations	455.02	550.00	581.02
g) Other Taxes and Duties	1039.16	667.02	1125.27
<b>3. Fees &amp; Miscellaneous Receipts</b>	<b>215.37</b>	<b>208.47</b>	<b>226.13</b>
<b>4. Total Transfers from Public Authorities</b>	<b>5247.11</b>	<b>7048.01</b>	<b>8775.96</b>
4.1 Centre	5247.11	7048.01	8775.96
4.2 State	0.00	0.00	0.00
4.3 Local Authorities	0.00	0.00	0.00
	0.00	0.00	0.00
<b>Total Receipts (1+2+3+4)</b>	<b>22970.71</b>	<b>28415.50</b>	<b>33421.38</b>

**Table No. 10**

**Income and Outlay Account of  
Administrative Departments : Expenditure**

State : Bihar

(Rs. In Crore)

<b>Iteam of Expenditure</b>	<b>2006-07 (AC)</b>	<b>2007-08(RE)</b>	<b>2008-09 (BE)</b>
<b>1. Total Consumption Expenditure</b>	<b>11011.08</b>	<b>13686.23</b>	<b>16071.94</b>
1.1 Compensation of Employees	8080.44	10366.68	12377.07
a) Wages & Salaries	5703.39	7396.69	9061.92
b) Pension	2377.05	2969.99	3315.15
1.2 Net Purchases of Commodities and Services	2930.64	3319.55	3694.87
a) Purchases	2609.38	2549.79	2869.38
b) Maintenance	390.12	862.92	922.56
c) Less Sales	68.86	93.16	97.07
<b>2. Benefits</b>	<b>305.31</b>	<b>477.02</b>	<b>552.68</b>
<b>3. Net Interest Paid to</b>	<b>3416.09</b>	<b>3816.27</b>	<b>3796.04</b>
3.1 Public Authorities	426.55	640.96	608.50
a) Centre	426.55	640.96	608.50
b) State	0.00	0.00	0.00
c) Local Authorities	0.00	0.00	0.00
3.2 Foreign Agencies	0.00	0.00	0.00
3.3 Others	2989.54	3175.31	3187.54
3.4 Less Commercial Interest	0.00	0.00	0.00
<b>4. Subsidies</b>	<b>645.27</b>	<b>950.42</b>	<b>652.59</b>
<b>5. Total Current Transfers to (Other than Inter-Governmen</b>	<b>1317.50</b>	<b>2503.92</b>	<b>2639.21</b>
5.1 Other Sectors	1317.50	2503.92	2639.21
5.2 Foreign	0.00	0.00	0.00
<b>6. Total Inter-Government Transfers</b>	<b>855.20</b>	<b>1074.00</b>	<b>2208.07</b>
6.1 Current to	639.53	852.47	1713.07
a) Centre	0.00	0.00	0.00
b) State	0.00	0.00	0.00
c) Local Authorities	639.53	852.47	1713.07
6.2 Capital to	215.67	221.53	495.00
a) Centre	0.00	0.00	0.00
b) State	0.00	0.00	0.00
c) Local Authorities	215.67	221.53	495.00
<b>7. Total Current Expenditure (1+3+4+5+6)</b>	<b>17245.14</b>	<b>22030.84</b>	<b>25367.85</b>
<b>8. Surplus on Current Account</b>	<b>5725.57</b>	<b>6384.66</b>	<b>8053.53</b>

**Table No. A**  
**Capital Finance Account of Public Authorities**  
**Administration and Enterprises**

**Year: 2006-07**

(Rs. In Crore)

<b>I. Expenditure</b>	<b>2006-07 (AC)</b>	<b>2007-08 (RE)</b>	<b>2008-09 (BE)</b>
<b>Administration</b>			
1. Capital Outlay	7450.72	9183.74	9457.39
2. Net Purchase of Physical Assets	392.00	35.18	69.00
2.1 Second Hand Assets	-20.88	-12.12	-7.00
2.2 Land	413.41	47.30	76.02
3. Change in Stock	0.00	0.00	0.00
3.1 Inventory	0.00	0.00	0.00
3.2 Others	0.00	0.00	0.00
4. Capital Transfers	0.00	3.05	4.20
4.1 for Capital Formation	0.00	3.05	4.20
4.2 for Others	0.00	0.00	0.00
<b>5. Total (1 to 4)</b>	<b>7843.00</b>	<b>9221.97</b>	<b>9530.00</b>
<b>Enterprises</b>	0.00	0.00	0.00
6. Capital Outlay	505.97	974.62	1458.02
7. Net Purchase of Physical Assets	0.00	0.00	0.00
7.1 Second Hand Assets	0.00	0.00	0.00
7.2 Land	0.00	0.00	0.00
8. Change in Stock	0.00	0.00	0.00
<b>9. Total (6 to 8)</b>	<b>505.97</b>	<b>974.62</b>	<b>1458.02</b>
<b>Total Expenditure (5 + 9)</b>	<b>8349.00</b>	<b>10196.59</b>	<b>10988.00</b>
	0.00	0.00	0.00
<b>II. Receipts</b>	0.00	0.00	0.00
11. Surplus on Current Account	5725.57	6384.66	8053.53
12. Consumption of Fixed Capital	0.00	0.00	0.00
13. Foreign Grants	0.00	0.00	0.00
14. Net Budgetary Borrowing	2042.10	3815.48	3594.91
14.1 At Home	2042.10	3815.48	3594.91
14.2 From Abroad	0.00	0.00	0.00
15 Other Liabilities	581.14	-2.80	-660.30
15.1 Net Extra Budgetary Borrowing	587.67	1.57	-660.30
15.2 less Net Purchase of Financial Assets	6.53	4.37	0.00
<b>16. Total Receipts (11 to 15)</b>	<b>8348.81</b>	<b>10197.34</b>	<b>10988.14</b>

**Table No. A-1****Capital Formation from Budget Resource****State : Bihar****(Rs. In Crore)**

Sl. No	Item	2006-07		2007-08		2008-09	
		Actual	%	RE	%	BE	%
1	<b>Gross Cap.For.</b>	<b>7956.69</b>	<b>94.08</b>	<b>10158.36</b>	<b>94.46</b>	<b>10915.41</b>	<b>93.20</b>
	a. Building and Other Construction	6713.86	79.38	8907.79	82.83	9741.79	83.18
	b. machinery & Equipment	1242.83	14.69	1250.57	11.63	1173.62	10.02
2	<b>Fin.Ass. For Capital Formation To the rest of the Budget</b>	<b>500.89</b>	<b>5.92</b>	<b>595.35</b>	<b>5.54</b>	<b>796.97</b>	<b>6.80</b>
	<b>Total</b>	<b>8457.58</b>	<b>100.00</b>	<b>10753.71</b>	<b>100.00</b>	<b>11712.38</b>	<b>100.00</b>

**Table No. A-2**

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

State : Bihar

Year: 2006-07 (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>1850.10</b>	<b>2226.05</b>	<b>2137.27</b>	<b>0.01</b>	<b>1227.00</b>	<b>10.29</b>	<b>0.00</b>	<b>0.00</b>	<b>7450.72</b>	<b>-20.88</b>	<b>0.00</b>	<b>7429.84</b>
2. Construction	0.00	0.00	0.00	0.00	4.48	0.00	0.00	0.00	4.48	0.00	0.00	4.48
3. Water Supply	2.14	0.00	177.96	0.00	71.17	0.00	0.00	0.00	251.27	0.00	0.00	251.27
<b>4. Other Services</b>	<b>587.17</b>	<b>3.20</b>	<b>39.14</b>	<b>0.00</b>	<b>60.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>690.46</b>	<b>0.00</b>	<b>0.00</b>	<b>690.46</b>
I. a) Education (3.2)	465.47	3.20	21.56	0.00	54.14	0.00	0.00	0.00	544.37	0.00	0.00	544.37
b) Medical & Public Health (4.2)	121.70	0.00	17.58	0.00	6.81	0.00	0.00	0.00	146.09	0.00	0.00	146.09
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>589.31</b>	<b>3.20</b>	<b>217.10</b>	<b>0.00</b>	<b>136.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>946.21</b>	<b>0.00</b>	<b>0.00</b>	<b>946.21</b>
6. Public Administration & Defence (1-5)	1260.79	2222.85	1920.17	0.01	1090.40	10.29	0.00	0.00	6504.51	-20.88	0.00	6483.63

Table No. A-3

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

State : Bihar

Year: 2006-07 (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	499.44	0.00	0.00	0.00	0.00	0.00	499.44	0.00	0.00	499.44
2. Forests	0.00	0.00	0.00	0.00	0.03	0.00	5.35	0.00	5.38	0.00	0.00	5.38
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>0.20</b>	<b>0.60</b>	<b>0.20</b>	<b>0.00</b>	<b>0.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.15</b>	<b>0.00</b>	<b>0.00</b>	<b>1.15</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	0.20	0.60	0.20	0.00	0.15	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>0.20</b>	<b>0.60</b>	<b>499.64</b>	<b>0.00</b>	<b>0.18</b>	<b>0.00</b>	<b>5.35</b>	<b>0.00</b>	<b>505.97</b>	<b>0.00</b>	<b>0.00</b>	<b>505.97</b>



Table No. A-4

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

State : Bihar

Year: 2007-08 (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>1641.55</b>	<b>3243.66</b>	<b>3082.05</b>	<b>34.38</b>	<b>1140.57</b>	<b>39.56</b>	<b>1.97</b>	<b>0</b>	<b>9183.74</b>	<b>-12.12</b>	<b>0</b>	<b>9171.62</b>
2. Construction	0	0	0	0	27.66	0	0	0	27.66	0	0	27.66
3. Water Supply	6	0.43	416.24	0	216.24	0	0	0	638.91	0	0	638.91
<b>4. Other Services</b>	<b>418.37</b>	<b>2</b>	<b>69.24</b>	<b>0</b>	<b>49.91</b>	<b>0.02</b>	<b>0</b>	<b>0</b>	<b>539.54</b>	<b>0</b>	<b>0</b>	<b>539.54</b>
I. a) Education (3.2)	309.45	2	41.05	0	11.97	0.02	0	0	364.49	0	0	364.49
b) Medical & Public Health (4.2)	108.92	0	28.19	0	37.94	0	0	0	175.05	0	0	175.05
c) Sanitation	0	0	0	0	0	0	0	0	0	0	0	0
II. Autonomous Bodies	0	0	0	0	0	0	0	0	0	0	0	0
<b>5. Sub Total (2 to 4)</b>	<b>424.37</b>	<b>2.43</b>	<b>485.48</b>	<b>0</b>	<b>293.81</b>	<b>0.02</b>	<b>0</b>	<b>0</b>	<b>1206.11</b>	<b>0</b>	<b>0</b>	<b>1206.11</b>
6. Public Administration & Defence (1-5)	1217.18	3241.23	2596.57	34.38	846.76	39.54	1.97	0	7977.63	-12.12	0	7965.51

Table No. A-5

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

State : Bihar

Year: 2007-08 (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	921.53	0.00	0.00	0.00	0.00	0.00	921.53	0.00	0.00	921.53
2. Forests	4.00	0.00	4.00	0.00	0.04	0.00	34.03	0.00	42.07	0.00	0.00	42.07
3. Manufacturing	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.02	0.00	0.00	0.02
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>2.20</b>	<b>6.60</b>	<b>2.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11.00</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	2.20	6.60	2.20	0.00	0.00	0.00	0.00	0.00	11.00	0.00	0.00	11.00
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>6.20</b>	<b>6.60</b>	<b>927.73</b>	<b>0.00</b>	<b>0.06</b>	<b>0.00</b>	<b>34.03</b>	<b>0.00</b>	<b>974.62</b>	<b>0.00</b>	<b>0.00</b>	<b>974.62</b>

**Table No. A-6**

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

State : Bihar

Year: 2008-09 (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>2010.19</b>	<b>2555.89</b>	<b>3745.52</b>	<b>5.09</b>	<b>1056.6</b>	<b>82.7</b>	<b>1.4</b>	<b>0</b>	<b>9457.39</b>	<b>-13.19</b>	<b>0</b>	<b>9444.2</b>
2. Construction	0	0	0	0	13.16	0	0	0	13.16	0	0	13.16
3. Water Supply	0	0	433.19	0	196.67	0	0	0	629.86	0	0	629.86
<b>4. Other Services</b>	<b>209.91</b>	<b>3.62</b>	<b>38.49</b>	<b>0</b>	<b>47.44</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299.46</b>	<b>0</b>	<b>0</b>	<b>299.46</b>
I. a) Education (3.2)	98.65	3.62	30.99	0	8.96	0	0	0	142.22	0	0	142.22
b) Medical & Public Health (4.2)	111.26	0	7.5	0	38.48	0	0	0	157.24	0	0	157.24
c) Sanitation	0	0	0	0	0	0	0	0	0	0	0	0
II. Autonomous Bodies	0	0	0	0	0	0	0	0	0	0	0	0
<b>5. Sub Total (2 to 4)</b>	<b>209.91</b>	<b>3.62</b>	<b>471.68</b>	<b>0</b>	<b>257.27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>942.48</b>	<b>0</b>	<b>0</b>	<b>942.48</b>
6. Public Administration & Defence (1-5)	1800.28	2552.27	3273.84	5.09	799.33	82.7	1.4	0	8514.91	-13.19	0	8501.72

Table No. A-7

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

State : Bihar

Year: 2008-09 (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	55.00	1357.19	0.00	0.00	0.00	0.00	0.00	1412.19	0.00	0.00	1412.19
2. Forests	4.00	2.00	4.00	0.00	0.06	0.00	27.75	0.00	37.81	0.00	0.00	37.81
3. Manufacturing	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.02	0.00	0.00	0.02
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>1.60</b>	<b>4.80</b>	<b>1.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</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	1.60	4.80	1.60	0.00	0.00	0.00	0.00	0.00	8.00	0.00	0.00	8.00
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>5.60</b>	<b>61.80</b>	<b>1362.79</b>	<b>0.00</b>	<b>0.08</b>	<b>0.00</b>	<b>27.75</b>	<b>0.00</b>	<b>1458.02</b>	<b>0.00</b>	<b>0.00</b>	<b>1458.02</b>

*Table No. B-1*

Income Deficit of the State Govt.				
State : Bihar		(Rs.in Crore)		
Sl. No	Item	2006-07	2007-08	2008-09
		Actual	RE	BE
1	Gross Capital Form. By the Govt.	7956.69	10158.36	10915.41
2	Gross Savings of. the Govt.	5725.57	6384.66	8053.53
<b>Income Deficit of the Govt.(2-1)</b>		<b>-2231.12</b>	<b>-3773.70</b>	<b>-2861.88</b>

**Table No. B-2**

## **Estimates of Net Product from Public Administration**

**State : Bihar**

**Year: 2006-07 (Actual)**

**(Rs.in Crore)**

Item	Salary	Pension	Others	Total
<b>1. Total</b>	<b>5272.46</b>	<b>2377.05</b>	<b>430.93</b>	<b>8080.44</b>
2. Construction (Repair & Maintenance)	152.13	68.59	10.54	231.26
3. Water Supply	87.11	39.27	5.62	132.00
<b>4. Other Services</b>	<b>2816.44</b>	<b>1269.77</b>	<b>143.82</b>	<b>4230.03</b>
I. (a) Education (3.2)	2422.42	1092.13	117.67	3632.22
(b) Medical & Public Health (4.2)	394.02	177.64	26.15	597.81
(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>3055.68</b>	<b>1377.63</b>	<b>159.98</b>	<b>4593.29</b>
6. Public Administration & Defence (1-5)	2216.78	999.42	270.95	3487.15

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

State : Bihar

Year: 2007-08 (RE)

(Rs.in Crore)

Item	Salary	Pension	Others	Total
<b>1. Total</b>	<b>6653.70</b>	<b>2969.99</b>	<b>742.99</b>	<b>10366.68</b>
2. Construction (Repair & Maintenance)	195.81	87.40	19.11	302.32
3. Water Supply	117.50	52.45	13.89	183.84
<b>4. Other Services</b>	<b>3200.91</b>	<b>1428.78</b>	<b>185.78</b>	<b>4815.47</b>
I. (a) Education (3.2)	2730.45	1218.78	155.00	4104.23
(b) Medical & Public Health (4.2)	470.46	210.00	30.78	711.24
(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>3514.22</b>	<b>1568.63</b>	<b>218.78</b>	<b>5301.63</b>
6. Public Administration & Defence (1-5)	3139.48	1401.36	524.21	5065.05

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

State : Bihar

Year: 2008-09 (BE)

(Rs.in Crore)

Item	Salary	Pension	Others	Total
<b>1. Total</b>	<b>8242.92</b>	<b>3317.05</b>	<b>819.00</b>	<b>12378.97</b>
2. Construction (Repair & Maintenance)	222.22	89.42	20.17	331.81
3. Water Supply	130.07	52.34	15.37	197.78
<b>4. Other Services</b>	<b>4540.34</b>	<b>1827.09</b>	<b>202.65</b>	<b>6570.08</b>
I. (a) Education (3.2)	4042.97	1626.94	165.66	5835.57
(b) Medical & Public Health (4.2)	497.37	200.15	36.99	734.51
(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>4892.63</b>	<b>1968.85</b>	<b>238.19</b>	<b>7099.67</b>
6. Public Administration & Defence (1-5)	3350.29	1348.20	580.81	5279.30

## Table No. C-1

### Economic-cum-Purpose Classification

State- Bihar

Year-2006-07 (AC)

(Rs. In Lakh)

Purpose Code	Description	Consumption of Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total col.3to6)	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	190199	0	46792	10632	247623	32586	29	0	32615	0
1.1	General Administration, External affairs, Public Order & Safety	190171	0	46784	10632	247587	32586	29	0	32615	0
1.1.1	Public Order & safety	121496		26281	90	147867	0	0		0	0
1.1.2	Planning & Statistical Activities	1186		307	0	1493	0	0		0	0
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	67489		20196	10542	98227	32586	29		32615	0
1.2	General Research	28		8	0	36	0	0		0	0
2	Defence	965		5882	0	6847	0	0		0	0
3	Education Affairs and Services	259591	0	86930	10326	356847	17427	82133	0	99560	0
3.1	Administration, Regulation & Research	5582	0	9255	7352	22189	0	100	0	100	0
3.1.1	Primary Education	3252		165	7352	10769	0	0		0	0
3.1.2	Secondary Education	1555		8785	0	10340	0	0		0	0
3.1.3	Higher Secondary and University Education	97		26	0	123	0	0		0	0
3.1.4	Other Educational Administration n.e.c.	678		279	0	957	0	100		100	0
3.2	Education Services n.e.c.	254009	0	77675	2974	334658	17427	82033	0	99460	0
3.2.1	Primary Education	191563		67220	1786	260569	14788	0		14788	0
3.2.2	Secondary Education	55517		8303	0	63820	2373	0		2373	0
3.2.3	Higher Secondary and University Education	6803		1847	416	9066	0	81623		81623	0
3.2.4	Education Services n.e.c.	126		305	772	1203	266	410		676	0
4	Health Affairs and Services	45265	0	27584	5484	78333	0	0	0	0	0
4.1	Administration, Regulation and Research	3248	0	294	0	3542	0	0	0	0	0
4.1.1	Allopathic	3248		294	0	3542	0	0		0	0
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	42017	0	27290	5484	74791	0	0	0	0	0
4.2.1	Allopathic	40841		27221	5484	73546	0	0		0	0
4.2.2	Homeopathic	112		7	0	119	0	0		0	0
4.2.3	Ayurvedic	942		57	0	999	0	0		0	0
4.2.4	Unani	122		5	0	127	0	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	32729	0	33822	4	66555	14	0	0	14	0
5.1	Social Security Affairs and Services	2644		80	0	2724	0	0		0	0
5.2	Welfare affairs and Services	30085		33742	4	63831	14	0		14	0
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	1296	0	7518	375	9189	3552	1077	0	4629	0
6.1	Housing and Community Services	249		1630	326	2205	3018	660		3678	0
6.2	Sanitary affairs Services	0		0	49	49	15	417		432	0
6.3	Housing and Community Amenity Affairs and Services n.e.c.	1047		5888	0	6935	519	0		519	0

Economic-cum-Purpose Classification

State- Bihar

Year-2006-07 (AC)

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, Pl, Pfa)	Sub. Total (co12to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Construction	Machinery & Equipment	Change in stock	Sub. Total (co16to18)	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	0	0	0	183196	2340	0	185536	0	0	0	0	0	465774
1.1	General Administration, External affairs, Public Order & Safety	0	0	0	183196	2340	0	185536	0	0	0	0	0	465738
1.1.1	Public Order & safety	0	0	0	1742	1167	0	2909	0	0	0	0	0	150776
1.1.2	Planning & Statistical Activities	0	0	0	0	8	0	8	0	0	0	0	0	1501
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	0	0	0	181454	1165	0	182619	0	0	0	0	0	313461
1.2	General Research	0	0	0	0	0	0	0	0	0	0	0	0	36
2	Defence	0	0	0	0	0	0	0	0	0	0	0	0	6847
3	Education Affairs and Services	0	0	0	78529	5434	0	83963	0	0	0	0	0	540370
3.1	Administration, Regulation & Research	0	0	0	29506	20	0	29526	0	0	0	0	0	51815
3.1.1	Primary Education	0	0	0	29506	20	0	29526	0	0	0	0	0	40295
3.1.2	Secondary Education	0	0	0	0	0	0	0	0	0	0	0	0	10340
3.1.3	Higher Secondary and University Education	0	0	0	0	0	0	0	0	0	0	0	0	123
3.1.4	Other Educational Administration n.e.c.	0	0	0	0	0	0	0	0	0	0	0	0	1057
3.2	Education Services n.e.c.	0	0	0	49023	5414	0	54437	0	0	0	0	0	488555
3.2.1	Primary Education	0	0	0	17957	0	0	17957	0	0	0	0	0	293314
3.2.2	Secondary Education	0	0	0	24537	4750	0	29287	0	0	0	0	0	95480
3.2.3	Higher Secondary and University Education	0	0	0	3020	662	0	3682	0	0	0	0	0	94371
3.2.4	Education Services n.e.c.	0	0	0	3509	2	0	3511	0	0	0	0	0	5390
4	Health Affairs and Services	0	0	0	13928	681	0	14609	0	0	0	0	0	92942
4.1	Administration, Regulation and Research	0	0	0	0	0	0	0	0	0	0	0	0	3542
4.1.1	Allopathic	0	0	0	0	0	0	0	0	0	0	0	0	3542
4.1.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.3	Ayurvedic	0	0	0	0	0	0	0	0	0	0	0	0	0
4.1.4	Unani	0	0	0	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	0	0	0
4.2	Health Services	0	0	0	13928	681	0	14609	0	0	0	0	0	89400
4.2.1	Allopathic	0	0	0	13928	678	0	14606	0	0	0	0	0	88152
4.2.2	Homeopathic	0	0	0	0	0	0	0	0	0	0	0	0	119
4.2.3	Ayurvedic	0	0	0	0	3	0	3	0	0	0	0	0	1002
4.2.4	Unani	0	0	0	0	0	0	0	0	0	0	0	0	127
4.2.5	Other Medical Services	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Social Security and Welfare Affairs and Services	0	0	0	6585	2	0	6587	0	0	0	0	0	73156
5.1	Social Security Affairs and Services	0	0	0	0	0	0	0	0	0	0	0	0	2724
5.2	Welfare affairs and Services	0	0	0	6585	2	0	6587	0	0	0	0	0	70432
5.3	Social Security and Welfare Affairs Services n.e.c.	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Housing and Community Amenity Affairs and Services	0	0	0	72275	0	0	72275	21567	0	0	0	0	107660
6.1	Housing and Community Services	0	0	0	72275	0	0	72275	0	0	0	0	0	78158
6.2	Sanitary affairs Services	0	0	0	0	0	0	0	0	0	0	0	0	481
6.3	Housing and Community Amenity Affairs and Services n.e.c.	0	0	0	0	0	0	0	21567	0	0	0	0	29021



Economic-cum-Purpose Classification

State- Bihar

Year-2006-07 (AC)

(Rs. In Lakh)

Purpose Code	Description	Consumption of Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total col.3to6)	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	1701	0	1350	0	3051	0	354	0	354	0
7.1	Art and Cultural Affairs Services	464		382	0	846	0	152		152	0
7.2	Recreational and Sporting Services	815		654	0	1469	0	0		0	0
7.3	Tourism Affairs and Services	218		206	0	424	0	0		0	0
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.	204		108	0	312	0	202		202	0
8	Economic Affairs and Services	38259	0	50294	12191	100744	10374	4749	0	15123	64509
8.1	General Administration, Regulation and Research	3719		35659	0	39378	0	0		0	0
8.2	Agriculture, Forestry, Fishing and Hunting	20129		10159	136	30424	0	4521		4521	49010
8.3	Mining, Manufacturing and Construction	2862		508	0	3370	0	0		0	965
8.4	Electricity, Gas, Steam and Other Sources of Energy	-11949	0	11	0	-11938	0	0	0	0	12140
8.4.1	Electricity, Gas and Steam	-12000		0	0	-12000	0	0		0	12140
8.4.2	Atomic Energy	0		0	0	0	0	0		0	0
8.4.3	Non-Conventional Sources of Energy	51		11	0	62	0	0		0	0
8.5	Water Supply	9299		3312	230	12841	9581	0		9581	2271
8.6	Transport and Communication	10494	0	547	11825	22866	0	0	0	0	123
8.6.1	Road Transport	10472		546	11825	22843	0	0		0	0
8.6.2	Water Transport	22		1	0	23	0	0		0	0
8.6.3	Air Transport	0		0	0	0	0	0		0	123
8.6.4	Transport and Communication n.e.c.	0		0	0	0	0	0		0	0
8.7	Other Economic Services	3705		98	0	3803	793	228		1021	0
9	Environmental Protection	27	0	2	0	29	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	27		2	0	29	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
0.0	Others	0	237705	0	0	237705	0	0	43408	43408	0
10	Relief on Calamities	307	0	764	0	1071	0	0	0	0	18
10.1	Relief on Calamities	307		764	0	1071	0	0		0	18
10.2	Other Miscellaneous Services	0		0	0	0	0	0		0	0
	<b>Total</b>	<b>570339</b>	<b>237705</b>	<b>260938</b>	<b>39012</b>	<b>1107994</b>	<b>63953</b>	<b>88342</b>	<b>43408</b>	<b>195703</b>	<b>64527</b>

Economic-cum-Purpose Classification

State- Bihar

Year-2006-07 (AC)

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, PI, Pfa)	Sub. Total (co12to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Construction	Machinery & Equipment	Change in stock	Sub. Total (co16to18)	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	0	1994	6	0	2000	0	0	0	0	0	5405
7.1	Art and Cultural Affairs Services	0	0	0	0	6	0	6	0	0	0	0	0	1004
7.2	Recreational and Sporting Services	0	0	0	0	0	0	0	0	0	0	0	0	1469
7.3	Tourism Affairs and Services	0	0	0	1713	0	0	1713	0	0	0	0	0	2137
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.	0	0	0	281	0	0	281	0	0	0	0	0	795
8	Economic Affairs and Services	0	0	64509	264835	115266	0	380101	0	0	0	0	0	560477
8.1	General Administration, Regulation and Research	0	0	0	0	2	0	2	0	0	0	0	0	39380
8.2	Agriculture, Forestry, Fishing and Hunting	0	0	49010	17269	5	0	17274	0	0	0	0	0	101229
8.3	Mining, Manufacturing and Construction	0	0	965	0	13	0	13	0	0	0	0	0	4348
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	12140	43550	107750	0	151300	0	0	0	0	0	151502
8.4.1	Electricity, Gas and Steam	0	0	12140	43376	107750	0	151126	0	0	0	0	0	151266
8.4.2	Atomic Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8.4.3	Non-Conventional Sources of Energy	0	0	0	174	0	0	174	0	0	0	0	0	236
8.5	Water Supply	0	0	2271	18509	7117	0	25626	0	0	0	0	0	50319
8.6	Transport and Communication	0	0	123	185507	359	0	185866	0	0	0	0	0	208855
8.6.1	Road Transport	0	0	0	185507	359	0	185866	0	0	0	0	0	208709
8.6.2	Water Transport	0	0	0	0	0	0	0	0	0	0	0	0	23
8.6.3	Air Transport	0	0	123	0	0	0	0	0	0	0	0	0	123
8.6.4	Transport and Communication n.e.c.	0	0	0	0	0	0	0	0	0	0	0	0	0
8.7	Other Economic Services	0	0	0	0	20	0	20	0	0	0	0	0	4844
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0	29
9.1	Waste Management	0	0	0	0	0	0	0	0	0	0	0	0	0
9.2	Waste Water Management	0	0	0	0	0	0	0	0	0	0	0	0	0
9.3	Prevention and Control of Pollution	0	0	0	0	0	0	0	0	0	0	0	0	29
9.4	Environmental Research & Education	0	0	0	0	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	0	0	0	0
0.0	Others	341609	52405	394014	50044	553	0	50597	0	143	70761	31737	31532	859897
10	Relief on Calamities	0	0	18	0	1	0	1	0	0	0	0	0	1090
10.1	Relief on Calamities	0	0	18	0	1	0	1	0	0	0	0	0	1090
10.2	Other Miscellaneous Services	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>341609</b>	<b>52405</b>	<b>458541</b>	<b>671386</b>	<b>124283</b>	<b>0</b>	<b>795669</b>	<b>21567</b>	<b>143</b>	<b>70761</b>	<b>31737</b>	<b>31532</b>	<b>2713647</b>

# Table No. C-2

## Economic-cum-Purpose Classification

State- Bihar

Year-2007-08 (RE)  
(Rs. In Lakh)

Purpose Code	Description	Consumption of Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total coi.3to6)	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	228148	0	61851	14635	304634	34497	117	0	34614	0
1.1	General Administration, External affairs, Public Order & Safety	228112	0	61836	14607	304555	34497	117	0	34614	0
1.1.1	Public Order & safety	141147		38692	192	180031	0	0		0	0
1.1.2	Planning & Statistical Activities	2162		719	0	2881	0	0		0	0
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	84803		22425	14415	121643	34497	117		34614	0
1.2	General Research	36		15	28	79	0	0		0	0
2	Defence	1161		5968	0	7129	0	0		0	0
3	Education Affairs and Services	294223	0	100369	6377	400969	22487	87540	0	110027	0
3.1	Administration, Regulation & Research	5678	0	662	3608	9948	0	116	0	116	0
3.1.1	Primary Education	2921		96	3608	6625	0	0		0	0
3.1.2	Secondary Education	1911		102	0	2013	0	0		0	0
3.1.3	Higher Secondary and University Education	97		37	0	134	0	0		0	0
3.1.4	Other Educational Administration n.e.c.	749		427	0	1176	0	116		116	0
3.2	Education Services n.e.c.	288545	0	99707	2769	391021	22487	87424	0	109911	0
3.2.1	Primary Education	214544		95178	12	309734	14598	0		14598	0
3.2.2	Secondary Education	65835		2791	0	68626	7389	0		7389	0
3.2.3	Higher Secondary and University Education	8060		1485	2195	11740	0	87424		87424	0
3.2.4	Education Services n.e.c.	106		253	562	921	500	0		500	0
4	Health Affairs and Services	56139	0	17353	7059	80551	0	0	0	0	0
4.1	Administration, Regulation and Research	6015	0	334	102	6451	0	0	0	0	0
4.1.1	Allopathic	6015		334	102	6451	0	0		0	0
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	50124	0	17019	6957	74100	0	0	0	0	0
4.2.1	Allopathic	48775		16813	6956	72544	0	0		0	0
4.2.2	Homeopathic	146		13	1	160	0	0		0	0
4.2.3	Ayurvedic	1053		188	0	1241	0	0		0	0
4.2.4	Unani	150		5	0	155	0	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	47815	0	37044	32	84891	50	0	0	50	0
5.1	Social Security Affairs and Services	3600		301	0	3901	0	0		0	0
5.2	Welfare affairs and Services	44215		36743	32	80990	50	0		50	0
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	2373	0	9959	1419	13751	18920	487	0	19407	0
6.1	Housing and Community Services	328		1656	1060	3044	9975	0		9975	0
6.2	Sanitary affairs Services	0		0	55	55	15	487		502	0
6.3	Housing and Community Amenity Affairs and Services n.e.c.	2045		8303	304	10652	8930	0		8930	0

Economic-cum-Purpose Classification

State- Bihar

Year-2007-08 (RE)

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, Pl, Pfa)	Sub. Total (co12to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Construction	Machinery & Equipment	Change in stock	Sub. Total (co16to18)	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	0	0	0	246742	14801	0	261543	0	0	0	0	0	600791
1.1	General Administration, External affairs, Public Order & Safety	0	0	0	246742	14793	0	261535	0	0	0	0	0	600704
1.1.1	Public Order & safety			0	1591	10168		11759	0					191790
1.1.2	Planning & Statistical Activities			0	0	15		15	0					2896
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c			0	245151	4610		249761	0					406018
1.2	General Research			0	0	8		8	0					87
2	Defence			0	3	0		3	0					7132
3	Education Affairs and Services	0	0	0	39366	4260	0	43626	0	0	0	0	0	554622
3.1	Administration, Regulation & Research	0	0	0	4116	3061	0	7177	0	0	0	0	0	17241
3.1.1	Primary Education			0	4066	10		4076	0					10701
3.1.2	Secondary Education			0	0	76		76	0					2089
3.1.3	Higher Secondary and University Education			0	0	0		0	0					134
3.1.4	Other Educational Administration n.e.c.			0	50	2975		3025	0					4317
3.2	Education Services n.e.c.	0	0	0	35250	1199	0	36449	0	0	0	0	0	537381
3.2.1	Primary Education			0	27659	21		27680	0					352012
3.2.2	Secondary Education			0	2120	600		2720	0					78735
3.2.3	Higher Secondary and University Education			0	3093	536		3629	0					102793
3.2.4	Education Services n.e.c.			0	2378	42		2420	0					3841
4	Health Affairs and Services	0	0	0	13750	3797	0	17547	0	0	0	0	0	98098
4.1	Administration, Regulation and Research	0	0	0	39	3	0	42	0	0	0	0	0	6493
4.1.1	Allopathic			0	39	3		42	0					6493
4.1.2	Homeopathic			0	0	0		0	0					0
4.1.3	Ayurvedic			0	0	0		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	0	0	0	13711	3794	0	17505	0	0	0	0	0	91605
4.2.1	Allopathic			0	13711	3774		17485	0					90029
4.2.2	Homeopathic			0	0	0		0	0					160
4.2.3	Ayurvedic			0	0	18		18	0					1259
4.2.4	Unani			0	0	2		2	0					157
4.2.5	Other Medical Services			0	0	0		0	0					0
5	Social Security and Welfare Affairs and Services	0	0	0	14568	743	0	15311	500	0	0	0	0	100752
5.1	Social Security Affairs and Services			0	57	5		62	0					3963
5.2	Welfare affairs and Services			0	14511	738		15249	500					96789
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	0	0	0	73144	0	0	73144	21653	0	0	0	0	127955
6.1	Housing and Community Services			0	73144	0		0	0					13019
6.2	Sanitary affairs Services			0	0	0		0	0					557
6.3	Housing and Community Amenity Affairs and Services n.e.c.			0	0	0		73144	21653					114379

Economic-cum-Purpose Classification

State- Bihar

Year-2007-08 (RE)

(Rs. In Lakh)

Purpose Code	Description	Consumption of Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total coi.3to6)	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	2043	0	1481	176	3700	0	326	0	326	0
7.1	Art and Cultural Affairs Services	533		458	11	1002	0	241		241	0
7.2	Recreational and Sporting Services	1043		701	165	1909	0	0		0	0
7.3	Tourism Affairs and Services	235		16	0	251	0	0		0	0
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.	232		306	0	538	0	85		85	0
8	Economic Affairs and Services	107435	0	16834	27314	151583	8963	8153	0	17116	6845
8.1	General Administration, Regulation and Research	44394		516	0	44910	0	0		0	0
8.2	Agriculture, Forestry, Fishing and Hunting	26843		10881	2188	39912	0	8093		8093	6335
8.3	Mining, Manufacturing and Construction	3668		698	2	4368	0	0		0	10
8.4	Electricity, Gas, Steam and Other Sources of Energy	74	0	141	0	215	0	0	0	0	0
8.4.1	Electricity, Gas and Steam	0		0	0	0	0	0		0	0
8.4.2	Atomic Energy	0		0	0	0	0	0		0	0
8.4.3	Non-Conventional Sources of Energy	74		141	0	215	0	0		0	0
8.5	Water Supply	13175		3557	1700	18432	8963	0		8963	500
8.6	Transport and Communication	15311	0	765	23424	39500	0	0	0	0	0
8.6.1	Road Transport	15282		764	23424	39470	0	0		0	0
8.6.2	Water Transport	29		1	0	30	0	0		0	0
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	3970		276	0	4246	0	60		60	0
9	Environmental Protection	23	0	5	0	28	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	23		5	0	28	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
0.0	Others	0	296999	0	0	296999	0	0	153769	153769	0
10	Relief on Calamities	309	0	4115	29280	33704	30	0	0	30	30550
10.1	Relief on Calamities	309		4115	29280	33704	30	0		30	30550
10.2	Other Miscellaneous Services	0		0	0	0	0	0		0	0
	<b>Total</b>	<b>739669</b>	<b>296999</b>	<b>254979</b>	<b>86292</b>	<b>1377939</b>	<b>84947</b>	<b>96623</b>	<b>153769</b>	<b>335339</b>	<b>37395</b>

Economic-cum-Purpose Classification

State- Bihar

Year-2007-08 (RE)

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, PI, Pfa)	Sub. Total (co12to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Construction	Machinery & Equipment	Change in stock	Sub. Total (co16to18)	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	0	2799	69	0	2868	0	0	0	0	0	6894
7.1	Art and Cultural Affairs Services			0	0	3		3	0					1246
7.2	Recreational and Sporting Services			0	0	0		0	0					1909
7.3	Tourism Affairs and Services			0	2350	16		2366	0					2617
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.			0	449	50		499	0					1122
8	Economic Affairs and Services	0	0	6845	406084	97753	0	503837	0	0	0	0	0	679381
8.1	General Administration, Regulation and Research			0	10	211		221	0					45131
8.2	Agriculture, Forestry, Fishing and Hunting			6335	44967	339		45306	0					99646
8.3	Mining, Manufacturing and Construction			10	6	919		925	0					5303
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	57986	72000	0	129986	0	0	0	0	0	130201
8.4.1	Electricity, Gas and Steam			0	57486	72000		129486	0					129486
8.4.2	Atomic Energy			0	0	0		0	0					0
8.4.3	Non-Conventional Sources of Energy			0	500	0		500	0					715
8.5	Water Supply			500	43935	21629		65564	0					93459
8.6	Transport and Communication	0	0	0	259180	2655	0	261835	0	0	0	0	0	301335
8.6.1	Road Transport			0	259180	2655		261835	0					301305
8.6.2	Water Transport			0	0	0		0	0					30
8.6.3	Air Transport			0	0	0		0	0					0
8.6.4	Transport and Communication n.e.c.			0	0	0		0	0					0
8.7	Other Economic Services			0	0	0		0	0					4306
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0	28
9.1	Waste Management			0	0	0		0	0					0
9.2	Waste Water Management			0	0	0		0	0					0
9.3	Prevention and Control of Pollution			0	0	0		0	0					28
9.4	Environmental Research & Education			0	0	0		0	0					0
9.5	Environmental Protection n.e.c.			0	0	0		0	0					0
0.0	Others	381627	4019	385646	94143	3409		97552	0	529	120373	42215	40947	1138030
10	Relief on Calamities	0	0	30550	180	225	0	405	0	0	0	0	0	64689
10.1	Relief on Calamities			30550	180	225		405	0					64689
10.2	Other Miscellaneous Services			0	0	0		0	0					0
	<b>Total</b>	<b>381627</b>	<b>4019</b>	<b>423041</b>	<b>890779</b>	<b>125057</b>	<b>0</b>	<b>1015836</b>	<b>22153</b>	<b>529</b>	<b>120373</b>	<b>42215</b>	<b>40947</b>	<b>3378372</b>

# Table No. C-3

Economic-cum-Purpose Classification

State- Bihar

Year-2008-09 (BE)

(Rs. In Lakh)

Purpose Code	Description	Consumption of Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total coi.3to6)	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	274615	0	57854	14593	347062	42218	191	0	42409	0
1.1	General Administration, External affairs, Public Order & Safety	274574	0	57840	14593	347007	42218	191	0	42409	0
1.1.1	Public Order & safety	176999		36849	51	213899	0	0		0	0
1.1.2	Planning & Statistical Activities	2214		403	0	2617	0	0		0	0
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c	95361		20588	14542	130491	42218	191		42409	0
1.2	General Research	41		14	0	55	0	0		0	0
2	Defence	1423		6411	0	7834	0	0		0	0
3	Education Affairs and Services	428293	0	100216	3955	532464	104097	85401	0	189498	0
3.1	Administration, Regulation & Research	7430	0	711	1008	9149	0	226	0	226	0
3.1.1	Primary Education	4182		283	1008	5473	0	0		0	0
3.1.2	Secondary Education	2370		152	0	2522	0	0		0	0
3.1.3	Higher Secondary and University Education	71		22	0	93	0	0		0	0
3.1.4	Other Educational Administration n.e.c.	807		254	0	1061	0	226		226	0
3.2	Education Services n.e.c.	420863	0	99505	2947	523315	104097	85175	0	189272	0
3.2.1	Primary Education	336271		91006	0	427277	94628	0		94628	0
3.2.2	Secondary Education	74441		5872	0	80313	9469	0		9469	0
3.2.3	Higher Secondary and University Education	9731		2367	2207	14305	0	84375		84375	0
3.2.4	Education Services n.e.c.	420		260	740	1420	0	800		800	0
4	Health Affairs and Services	57537	0	22436	21177	101150	0	0	0	0	0
4.1	Administration, Regulation and Research	4101	0	356	102	4559	0	0	0	0	0
4.1.1	Allopathic	4101		356	102	4559	0	0		0	0
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	53436	0	22080	21075	96591	0	0	0	0	0
4.2.1	Allopathic	51904		21966	21000	94870	0	0		0	0
4.2.2	Homeopathic	164		13	0	177	0	0		0	0
4.2.3	Ayurvedic	1202		97	75	1374	0	0		0	0
4.2.4	Unani	166		4	0	170	0	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	54813	0	72411	1	127225	50	0	0	50	0
5.1	Social Security Affairs and Services	3797		427	0	4224	0	0		0	0
5.2	Welfare affairs and Services	51016		71984	1	123001	50	0		50	0
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	2883	0	3184	1690	7757	24220	850	0	25070	0
6.1	Housing and Community Services	589		157	750	1496	24220	0		24220	0
6.2	Sanitary affairs Services	0		0	528	528	0	850		850	0
6.3	Housing and Community Amenity Affairs and Services n.e.c.	2294		3027	412	5733	0	0		0	0

Economic-cum-Purpose Classification

State- Bihar

Year-2008-09 (BE)

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, Pl, Pfa)	Sub. Total (co12to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Construction	Machinery & Equipment	Change in stock	Sub. Total (co16to18)	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	0	0	0	248888	5607	0	254495	0	0	0	0	0	643966
1.1	General Administration, External affairs, Public Order & Safety	0	0	0	248888	5607	0	254495	0	0	0	0	0	643911
1.1.1	Public Order & safety			0	8741	3281		12022	0					225921
1.1.2	Planning & Statistical Activities			0	0	20		20	0					2637
1.1.3	General Administration, External affairs, Public Order & Safety, n.e.c			0	240147	2306		242453	0					415353
1.2	General Research			0	0	0		0	0					55
2	Defence			0	3	0		3	0					7837
3	Education Affairs and Services	0	0	0	14326	1216	0	15542	0	0	0	0	0	737504
3.1	Administration, Regulation & Research	0	0	0	1000	320	0	1320	0	0	0	0	0	10695
3.1.1	Primary Education			0	0	10		10	0					5483
3.1.2	Secondary Education			0	0	0		0	0					2522
3.1.3	Higher Secondary and University Education			0	0	0		0	0					93
3.1.4	Other Educational Administration n.e.c.			0	1000	310		1310	0					2597
3.2	Education Services n.e.c.	0	0	0	13326	896	0	14222	0	0	0	0	0	726809
3.2.1	Primary Education			0	511	0		511	0					522416
3.2.2	Secondary Education			0	6393	100		6493	0					96275
3.2.3	Higher Secondary and University Education			0	3012	696		3708	0					102388
3.2.4	Education Services n.e.c.			0	3410	100		3510	0					5730
4	Health Affairs and Services	0	0	0	11916	3851	0	15767	0	0	0	0	0	116917
4.1	Administration, Regulation and Research	0	0	0	40	3	0	43	0	0	0	0	0	4602
4.1.1	Allopathic			0	40	3		43	0					4602
4.1.2	Homeopathic			0	0	0		0	0					0
4.1.3	Ayurvedic			0	0	0		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	0	0	0	11876	3848	0	15724	0	0	0	0	0	112315
4.2.1	Allopathic			0	11835	3826		15661	0					110531
4.2.2	Homeopathic			0	0	1		1	0					178
4.2.3	Ayurvedic			0	41	21		62	0					1436
4.2.4	Unani			0	0	0		0	0					170
4.2.5	Other Medical Services			0	0	0		0	0					0
5	Social Security and Welfare Affairs and Services	0	0	0	3328	634	0	3962	200	0	0	0	0	131437
5.1	Social Security Affairs and Services			0	3328	0		3328	0					7552
5.2	Welfare affairs and Services			0	0	634		634	200					123885
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	0	0	0	97265	900	0	98165	49300	0	0	0	0	180292
6.1	Housing and Community Services			0	97265	900		19185	49300					94201
6.2	Sanitary affairs Services			0	0	0		0	0					1378
6.3	Housing and Community Amenity Affairs and Services n.e.c.			0	0	0		78980	0					84713



Economic-cum-Purpose Classification

State- Bihar

Year-2008-09 (BE)

(Rs. In Lakh)

Purpose Code	Description	Consumption of Expenditure					Transfer of payments				Subsidies
		Compensation of employee	Pension	Purchase of goods & services	Maintenance	(sub total coi.3to6)	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	2111	0	2046	188	4345	0	940	0	940	0
7.1	Art and Cultural Affairs Services	629		642	13	1284	0	260		260	0
7.2	Recreational and Sporting Services	992		732	175	1899	0	0		0	0
7.3	Tourism Affairs and Services	217		299	0	516	0	0		0	0
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.	273		373	0	646	0	680		680	0
8	Economic Affairs and Services	84216	0	20278	26952	131446	692	5979	0	6671	65008
8.1	General Administration, Regulation and Research	5637		1827	29	7493	0	0		0	0
8.2	Agriculture, Forestry, Fishing and Hunting	38454		10190	2540	51184	0	5800		5800	62809
8.3	Mining, Manufacturing and Construction	3974		4400	3	8377	0	0		0	1522
8.4	Electricity, Gas, Steam and Other Sources of Energy	71	0	24	0	95	0	0	0	0	0
8.4.1	Electricity, Gas and Steam	0		0	0	0	0	0		0	0
8.4.2	Atomic Energy	0		0	0	0	0	0		0	0
8.4.3	Non-Conventional Sources of Energy	71		24	0	95	0	0		0	0
8.5	Water Supply	14587		2923	1880	19390	592	0		592	500
8.6	Transport and Communication	17101	0	669	22500	40270	0	0	0	0	177
8.6.1	Road Transport	17069		668	22500	40237	0	0		0	0
8.6.2	Water Transport	32		1	0	33	0	0		0	0
8.6.3	Air Transport	0		0	0	0	0	0		0	177
8.6.4	Transport and Communication n.e.c.	0		0	0	0	0	0		0	0
8.7	Other Economic Services	4392		245	0	4637	100	179		279	0
9	Environmental Protection	27	0	5	0	32	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	27		5	0	32	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
0.0	Others	0	331515	0	0	331515	0	0	170560	170560	0
10	Relief on Calamities	274	0	2097	23700	26071	30	0	0	30	250
10.1	Relief on Calamities	274		2097	23700	26071	30	0		30	250
10.2	Other Miscellaneous Services	0		0	0	0	0	0		0	0
	<b>Total</b>	<b>906192</b>	<b>331515</b>	<b>286938</b>	<b>92256</b>	<b>1616901</b>	<b>171307</b>	<b>93361</b>	<b>170560</b>	<b>435228</b>	<b>65258</b>

Economic-cum-Purpose Classification

State- Bihar

Year-2008-09 (BE)

(Rs. In Lakh)

Purpose Code	Description	Interest	Others (F, PI, Pfa)	Sub. Total (co12to14)	Capital Formation				Capital Transfer		Public Debt		Loan & Advances	Grand Total
					Construction	Machinery & Equipment	Change in stock	Sub. Total (co16to18)	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	0	3448	9	0	3457	0	0	0	0	0	8742
7.1	Art and Cultural Affairs Services			0	0	4		4	0					1548
7.2	Recreational and Sporting Services			0	0	0		0	0					1899
7.3	Tourism Affairs and Services			0	2348	0		2348	0					2864
7.4	Cultural, Recreational and Religious Affairs Services n.e.c.			0	1100	5		1105	0					2431
8	Economic Affairs and Services	0	0	65008	428536	102242	0	530778	0	0	0	0	0	733903
8.1	General Administration, Regulation and Research			0	748	1909		2657	0					10150
8.2	Agriculture, Forestry, Fishing and Hunting			62809	84941	4908		89849	0					209642
8.3	Mining, Manufacturing and Construction			1522	850	2553		3403	0					13302
8.4	Electricity, Gas, Steam and Other Sources of Energy	0	0	0	85586	72000	0	157586	0	0	0	0	0	157681
8.4.1	Electricity, Gas and Steam			0	85486	72000		157486	0					157486
8.4.2	Atomic Energy			0	0	0		0	0					0
8.4.3	Non-Conventional Sources of Energy			0	100	0		100	0					195
8.5	Water Supply			500	43469	19667		63136	0					83618
8.6	Transport and Communication	0	0	177	212747	1205	0	213952	0	0	0	0	0	254399
8.6.1	Road Transport			0	212747	1205		213952	0					254189
8.6.2	Water Transport			0	0	0		0	0					33
8.6.3	Air Transport			177	0	0		0	0					177
8.6.4	Transport and Communication n.e.c.			0	0	0		0	0					0
8.7	Other Economic Services			0	195	0		195	0					5111
9	Environmental Protection	0	0	0	0	0	0	0	0	0	0	0	0	32
9.1	Waste Management			0	0	0		0	0					0
9.2	Waste Water Management			0	0	0		0	0					0
9.3	Prevention and Control of Pollution			0	0	0		0	0					32
9.4	Environmental Research & Education			0	0	0		0	0					0
9.5	Environmental Protection n.e.c.			0	0	0		0	0					0
0.0	Others	379604	18316	397920	143019	2783		145802	0	980	124760	42861	32463	1246861
10	Relief on Calamities	0	0	250	23450	120	0	23570	0	0	0	0	0	49921
10.1	Relief on Calamities			250	23450	120		23570	0					49921
10.2	Other Miscellaneous Services			0	0	0		0	0					0
	<b>Total</b>	<b>379604</b>	<b>18316</b>	<b>463178</b>	<b>974179</b>	<b>117362</b>	<b>0</b>	<b>1091541</b>	<b>49500</b>	<b>980</b>	<b>124760</b>	<b>42861</b>	<b>32463</b>	<b>3857412</b>

## ANNEXURE-1

### 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
Caprng	Capital Transfers from Non-Government / Individuals
Caprf	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**

<b><u>Code</u></b>	<b><u>Description</u></b>
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.

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## **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.

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