

Bihar Budget Analysis 2023-24

The Finance Minister of Bihar, Mr. Vijay Kumar Choudhary, presented the Budget for the state for the financial year 2023-24 on February 28, 2023.

Budget Highlights

- The **Gross State Domestic Product (GSDP)** of Bihar for 2023-24 (at current prices) is projected to be Rs 8.59 lakh crore, amounting to growth of 8.9% over 2022-23 (Rs 7.89 lakh crore).
- **Expenditure (excluding debt repayment)** in 2023-24 is estimated to be Rs 2,38,327 crore, a decrease of 12% from the revised estimate of 2022-23. In addition, debt of Rs 23,559 crore will be repaid by the state. In 2022-23, expenditure (excluding debt repayment) is estimated to be 21% higher than the budget estimate.
- **Receipts (excluding borrowings)** for 2023-24 are estimated to be Rs 2,12,759 crore, an increase of 6% over the revised estimate of 2022-23. In 2022-23, receipts (excluding borrowings) are estimated to be 2% higher than the budget estimate.
- **Revenue surplus** in 2023-24 is estimated to be Rs 4,479 crore (0.5% of GSDP). In 2022-23, the state is expected to observe a revenue deficit of Rs 28,349 crore as per the revised estimates (3.6% of GSDP). The state had estimated a revenue surplus of Rs 4,748 crore in 2022-23 at the budget stage (0.6% of GSDP).
- **Fiscal deficit** in 2023-24 is targeted at 3% of GSDP (Rs 25,568 crore). In 2022-23, as per the revised estimates, fiscal deficit is expected to be 8.8% of GSDP, significantly higher than the budget estimate of 3.5% of GSDP. Given that the permitted fiscal deficit limit for 2022-23 is 4% of GSDP, the revised estimates are unlikely to hold.

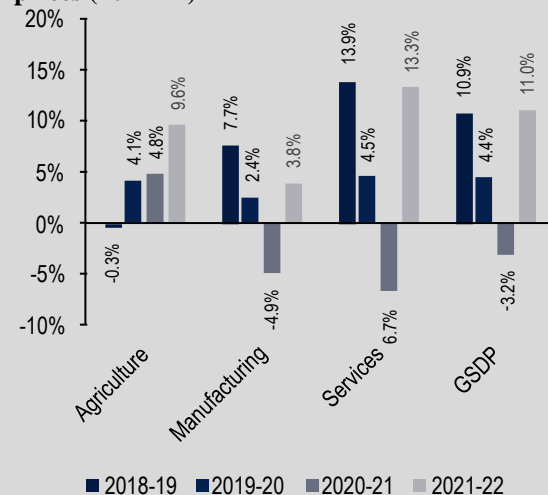
Policy Highlights

- **Agriculture:** Multiple missions are proposed to be launched: (i) Bihar Millet Mission, (ii) Bihar Pulses and Oilseeds Development Mission, and (iii) Crop Diversification Mission. Fourth Agriculture Roadmap will be implemented with special focus on pulses and oilseeds. Infrastructure of state agricultural market yards will be modernised.
- **Groundwater conservation:** A centre of excellence will be established for groundwater conservation.
- **Government recruitment:** Requisition has been given for filling a total of 63,900 posts by Bihar Public Service Commission, Staff Selection Commission, and Technical Service Commission. Approval has been given for creation of 75,543 posts in police.

Bihar's Economy

- **GSDP:** In 2021-22, Bihar's GSDP (at constant prices) is estimated to grow at 11%, over a low base of the previous year. In 2020-21, Bihar's GSDP had contracted by 3.2%. In comparison, national GDP is estimated to grow at a slower rate, by 9.1% in 2021-22, after a contraction of 5.8% in 2020-21 (as per the first revised estimate and the second revised estimate released on February 28, 2023, respectively).
- **Sectors:** In 2021-22, agriculture, manufacturing, and services sectors are estimated to contribute 26%, 15%, and 59% of Bihar's economy, respectively (at current prices).
- **Unemployment:** As per the Periodic Labour Force Survey (July 2021-June 2022), unemployment rate in Bihar was 6%, higher than the unemployment rate at the national level (4.1%). For the 15-29 years age group, unemployment rate in Bihar was 20.1%, higher than the national level (12.4%).

Figure 1: Growth in Bihar's GSDP at constant prices (2011-12)



Note: These numbers are as per constant prices (2011-12) which implies that the growth rate is adjusted for inflation.
Sources: Bihar Economic Survey 2022-23; PRS.

Budget Estimates for 2023-24

- **Expenditure (excluding debt repayment)** in 2023-24 is targeted at Rs 2,38,327 crore, a decrease of 12% from the revised estimate of 2022-23. This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 2,12,759 crore and net borrowing of Rs 25,768 crore. Total receipts in 2023-24 (other than borrowings) are expected to register an increase of 6% over the revised estimate of 2022-23.
- In 2023-24, the state has estimated a **revenue surplus** of Rs 4,479 crore, which is 0.5% of GSDP. In comparison, in 2022-23, the state is expected to observe a revenue deficit of Rs 28,349 crore (3.6% of GSDP). **Fiscal deficit** in 2023-24 is estimated to be 3% of GSDP, which is within the limit of 3.5% of GSDP permitted by the central government as per the Union Budget 2023-24 (of which, 0.5% of GSDP will be made available upon undertaking power sector reforms).
- In 2022-23, as per the revised estimates, expenditure (excluding debt repayment) is expected to be 21% higher than the budget estimate. In comparison, receipts (excluding borrowings) are expected to be only 2% higher than the budget estimate. Consequently, the state's revenue deficit and fiscal deficit are expected to be significantly higher than respective budget estimates. Fiscal deficit in 2022-23 is expected to be 8.8% of GSDP as per the revised estimates. Given that the permitted fiscal deficit limit for 2022-23 is 4% of GSDP, these revised estimates are unlikely to hold. Hence, actual expenditure in 2022-23 might be significantly lower than the revised estimate.

Credibility of Revised Estimates

The purpose of revised estimates presented in the budget documents is to provide a more realistic picture of the ongoing financial year, based on actual data for 9-10 months. However, in Bihar, expenditure estimates at the revised stage are often unrealistic, leading to fiscal deficit estimates being way above the permitted limit. In 2020-21, 2021-22, and 2022-23, as per revised estimates, fiscal deficit as % of GSDP was expected to be 6.8%, 11.3%, and 8.8%, respectively. In 2020-21 and 2021-22, fiscal deficit as % of GSDP as per actuals was 4.8% and 3.8%, respectively. Expenditure estimates at the revised stage for 2021-22 was 18% higher than the budget estimate, however, the actual expenditure in 2021-22 is 12% lower than budgeted (Table 7 in Annexure II).

Table 1: Budget 2023-24 - Key figures (in Rs crore)

Items	2021-22 Actuals	2022-23 BE	2022-23 RE	% change from BE 22-23 to RE 22-23	2023-24 BE	% change from RE 22-23 to BE 23-24
Total Expenditure	1,93,123	2,37,691	2,85,519	20%	2,61,885	-8%
(-) Repayment of debt	8,746	14,670	14,670	0%	23,559	61%
Net Expenditure (E)	1,84,377	2,23,021	2,70,849	21%	2,38,327	-12%
Total Receipts	1,99,270	2,37,892	2,50,792	5%	2,62,085	5%
(-) Borrowings	40,445	40,756	49,327	21%	49,327	0%
Net Receipts (R)	1,58,825	1,97,136	2,01,465	2%	2,12,759	6%
Fiscal Deficit (E-R)	25,551	25,885	69,384	168%	25,568	-63%
as % of GSDP	3.8%	3.5%	8.8%		3.0%	
Revenue Balance*	-422	4,748	-28,349	-697%	4,479	-116%
as % of GSDP	-0.1%	0.6%	-3.6%		0.5%	
Primary Deficit	11,729	9,580	53,079	454%	7,213	-86%
as % of GSDP	1.7%	1.3%	6.7%		0.8%	

Note: BE is Budget Estimates; RE is Revised Estimates. *Positive sign indicates a surplus and negative sign indicates a deficit. Sources: Annual Financial Statement, Budget in Brief, FRBM Statement, Bihar Budget 2023-24; PRS.

Expenditure in 2023-24

- **Revenue expenditure** for 2023-24 is proposed to be Rs 2,07,848 crore, a decrease of 9% from the revised estimate of 2022-23. This includes the expenditure on salaries, pensions, interest, grants, and subsidies. In 2022-23, revenue expenditure is estimated to be 19% higher than the budget estimate.
- **Capital outlay** for 2023-24 is proposed to be Rs 29,257 crore, a decrease of 26% from the revised estimate of 2022-23. Capital outlay indicates the expenditure towards creation of assets. In 2022-23, as per revised estimates, capital outlay is expected to be 33% higher than the budget estimate.

Table 2: Expenditure budget 2023-24 (in Rs crore)

Items	2021-22 Actuals	2022-23 BE	2022-23 RE	% change from BE 22-23 to RE 22-23	2023-24 BE	% change from RE 22-23 to BE 23-24
Revenue Expenditure	1,59,220	1,91,957	2,29,382	19%	2,07,848	-9%
Capital Outlay	23,678	29,750	39,675	33%	29,257	-26%
Loans given by the state	1,479	1,315	1,792	36%	1,221	-32%
Net Expenditure	1,84,377	2,23,021	2,70,849	21%	2,38,327	-12%

Sources: Annual Financial Statement, Bihar Budget 2023-24; PRS.

Committed expenditure: Committed expenditure of a state includes expenditure on payment of salaries, pension, and interest. In 2023-24, Bihar is estimated to spend Rs 78,910 crore on committed expenditure, which is 37% of its revenue receipts. This comprises spending on salaries (15% of revenue receipts), pension (14%), and interest (9%). In 2022-23, on average, states had allocated 54% of their revenue receipts towards committed expenditure items. Lower committed expenditure in Bihar is mainly due to lower spending on salaries. In 2023-24, pension and interest payments are expected to increase by 16% and 13% over the previous year, respectively, whereas expenditure towards salaries is expected to increase by 4%.

Table 3: Committed Expenditure in 2023-24 (in Rs crore)

Items	2021-22 Actuals	2022-23 BE	2022-23 RE	% change from BE 22-23 to RE 22-23	2023-24 BE	% change from RE 22-23 to BE 23-24
Salaries	22,238	29,750	29,963	1%	31,119	4%
Pension	20,258	24,252	25,468	5%	29,437	16%
Interest Payment	13,822	16,305	16,305	0%	18,354	13%
Total Committed Expenditure	56,317	70,307	71,736	2%	78,910	10%

Sources: Annual Financial Statement, Budget in Brief, Bihar Budget 2023-24; PRS.

Sector-wise expenditure: The sectors listed below account for 66% of the total expenditure on sectors in 2023-24. A comparison of Bihar's expenditure on key sectors with that by other states is shown in Annexure 1.

Table 4: Sector-wise expenditure under Bihar Budget 2023-24 (in Rs crore)

Sectors	2021-22 Actuals	2022-23 BE	2022-23 RE	2023-24 BE	% change from RE 22-23 to BE 23-24	Budget Provisions 2023-24 BE
Education, Sports, Arts, and Culture	35,530	40,828	55,111	42,381	-23%	<ul style="list-style-type: none"> Rs 17,789 crore has been allocated as grants towards assistance to schools for salaries. Rs 6,397 crore has been allocated towards salaries and allowances for the Education Department.
Rural Development	19,095	23,553	27,667	25,270	-9%	<ul style="list-style-type: none"> Rs 3,852 crore has been allocated towards MGNREGS. Rs 3,610 crore have been allocated towards PMGSY.
Health and Family Welfare	11,510	15,898	20,183	16,704	-17%	<ul style="list-style-type: none"> Rs 3,691 crore has been allocated towards the provision of health services in urban areas. Rs 1,830 crore has been allocated towards capital outlay on health services.
Social Welfare and Nutrition	13,452	13,208	17,531	14,763	-16%	<ul style="list-style-type: none"> Rs 1,029 crore has been allocated towards Mukhyamantri Vriddhhajan Pension Yojana.
Police	8,875	11,911	12,353	11,686	-5%	<ul style="list-style-type: none"> Rs 6,345 crore has been allocated towards the district police.
Energy	10,426	11,376	16,439	11,436	-30%	<ul style="list-style-type: none"> Rs 9,103 crore has been allocated towards subsidies for affordable power.
Transport	8,963	9,002	12,692	9,887	-22%	<ul style="list-style-type: none"> Rs 3,986 crore has been allocated towards capital outlay on roads and bridges.
Urban Development	5,587	7,133	7,133	8,783	23%	<ul style="list-style-type: none"> Rs 940 crore has been allocated towards the Smart City Mission.
Agriculture and Allied Activities	3,428	7,712	9,520	7,726	-19%	<ul style="list-style-type: none"> Rs 415 crore has been allocated towards subsidies under various schemes administered by the Agriculture Department. This includes subsidy of Rs 100 crore for agricultural mechanisation.
Housing	7,112	9,405	12,543	7,504	-40%	<ul style="list-style-type: none"> Rs 6,789 crore has been allocated towards Indira Awas/Pradhan Mantri Awas Yojana.
% of total expenditure on all sectors	68%	68%	71%	66%	-7%	

Sources: Annual Financial Statement, Bihar Budget 2023-24; PRS.

Receipts in 2023-24

- **Total revenue receipts** for 2023-24 are estimated to be Rs 2,12,327 crore, an increase of 6% over the revised estimate of 2022-23. Of this, Rs 56,212 crore (26%) will be raised by the state through its **own resources**, and Rs 1,56,115 crore (74%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (49% of revenue receipts) and grants (25% of revenue receipts).
- **State's own tax revenue:** Bihar's total own tax revenue is estimated to be Rs 49,700 crore in 2023-24, an increase of 20% over the revised estimates of 2022-23. Own tax revenue as a percentage of GSDP is estimated at 5.8% in 2023-24. For 2022-23, the state had estimated this ratio at 5.6% at the budget stage, however, as per revised estimates, it is expected to be lower (5.2%).
- **Transfers from Centre:** In 2023-24, state's share in central taxes is estimated at Rs 1,02,737 crore, an increase of 8% over the revised estimate of 2022-23. Receipts in the form of grants from centre is estimated at Rs 53,378 crore for 2023-24, a decrease of 8% over the previous year. One of the key reasons for a lower grant is discontinuation of GST compensation grants since June 2022.

Table 5: Break-up of the state government's receipts (in Rs crore)

Sources	2021-22 Actuals	2022-23 BE	2022-23 RE	% change from BE 22-23 to RE 22-23	2023-24 BE	% change from RE 22-23 to BE 23-24
State's Own Tax	34,855	41,387	41,387	0%	49,700	20%
State's Own Non-Tax	3,984	6,136	6,136	0%	6,512	6%
Share in Central Taxes	91,353	91,181	95,510	5%	1,02,737	8%
Grants-in-aid from Centre	28,606	58,001	58,001	0%	53,378	-8%
Revenue Receipts	1,58,797	1,96,705	2,01,034	2%	2,12,327	6%
Non-debt Capital Receipts	28	432	432	0%	432	0%
Net Receipts	1,58,825	1,97,136	2,01,465	2%	2,12,759	6%

Note: BE is Budget Estimates; RE is Revised Estimates.

Sources: Annual Financial Statement, Bihar Budget 2023-24; PRS.

- In 2023-24, State GST (SGST) is estimated to be the largest source of own tax revenue, contributing 63% of the total. SGST revenue is estimated to grow by 26% over the revised estimate for 2022-23.
- In 2022-23, no change is expected in revenue from any of the tax sources when compared to the budget estimates. In the 2022-23 Budget also, a similar trend was observed where the revised estimates for revenue from own tax sources in 2021-22 was same as the budget estimate. However, the actual revenue from these sources in 2021-22, as presented in 2023-24 Budget, is significantly different from these estimates (see Table 8 in Annexure II).

Impact of Prohibition on Government Finances

Bihar imposed prohibition on alcohol in 2016. Alcohol was the primary source of state excise duty. Between 2012-13 and 2015-16, revenue from state excise duty had ranged between 0.8%-1% of GSDP. In 2015-16, the state government earned Rs 3,142 crore from state excise duty, which came down to Rs 30 crore in 2016-17, and has become negligible since then. In comparison, in 2022-23, states on average budgeted revenue of about 1% of GSDP from state excise duty.

Table 6: Major sources of state's own-tax revenue (in Rs crore)

Taxes	2021-22 Actuals	2022-23 BE	2022-23 RE	% change from BE 22-23 to RE 22-23	2023-24 BE	% change from RE 22-23 to BE 23-24
State GST	19,264	24,721	24,721	0%	31,111	26%
Sales Tax/ VAT	6,872	7,210	7,210	0%	7,934	10%
Stamps Duty and Registration Fees	5,224	5,500	5,500	0%	6,300	15%
Taxes on Vehicles	2,475	3,000	3,000	0%	3,300	10%
Land Revenue	284	500	500	0%	550	10%
Taxes and Duties on Electricity	596	287	287	0%	330	15%
GST Compensation Grants	1,945	3,500	3,500	0%	0	-100%
GST Compensation Loans	7,111	0	0	-	0	-

Sources: Annual Financial Statement, Detailed Statement on Revenue and Capital Receipts, Bihar Budget 2023-24; PRS.

Deficits, Debt, and FRBM Targets for 2023-24

The Bihar Fiscal Responsibility and Budget Management Act, 2006 provides annual targets to progressively reduce the outstanding liabilities, revenue deficit and fiscal deficit of the state government.

Revenue surplus: It is the difference of revenue receipts and revenue expenditure. A revenue surplus implies that the government's revenue is sufficient to cover expenses which do not increase its assets or reduces its liabilities. The budget estimates a revenue surplus of Rs 4,479 crore (0.5% of the GSDP) in 2023-24. In 2022-23, as per revised estimates, the state is expected to observe revenue deficit of Rs 28,349 crore (3.6% of GSDP), against a target of revenue surplus of Rs 4,748 crore (0.6% of GSDP) at the budget stage. In 2021-22, the state observed a revenue deficit of Rs 422 crore (0.1% of GSDP).

Fiscal deficit: It is the excess of total expenditure over total receipts. This gap is filled by borrowings by the government and leads to an increase in total liabilities. In 2023-24, the fiscal deficit is estimated to be 3% of GSDP. It is within the limit of 3.5% of GSDP permitted by the central government for 2023-24 as per the Union Budget (of which, 0.5% of GSDP will be made available upon undertaking power sector reforms). As per the revised estimates, in 2022-23, the fiscal deficit of the state is expected to be 8.8% of GSDP, significantly higher than the budget estimate of 3.5% of GSDP. It is also significantly higher than the 4% limit permitted by the central government for 2022-23 (of which, 0.5% of GSDP becomes available upon undertaking power sector reforms). Hence, it is most likely to be an overestimate.

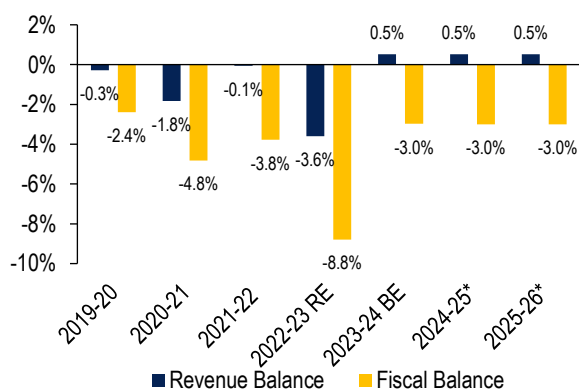
Losses and Liabilities of State Discoms

In Bihar, power distribution is carried out by two state government-owned companies – SBPDCL and NBPDC. These companies have consistently made losses which has put a strain on government finances. In four years between 2017-18 and 2020-21, these companies made cumulative losses worth Rs 9,100 crore. Their AT&C losses are among the highest in the country (35.3% in 2020-21 against national average of 22.3%). AT&C losses signify the percentage of power supplied for which the utility did not collect money. Reasons for high AT&C losses could be theft, sub-optimal distribution infrastructure, and inefficiencies in billing and collection. As per the Budget Speech, pre-paid meters are being installed to address these issues.

In 2021-22 too, at the revised stage, the state estimated a fiscal deficit of 11.3% of GSDP with expenditure (excluding debt repayment) estimated to be 18% higher than the budget estimate. However, as per the actuals presented in the 2023-24 Budget, the fiscal deficit in 2021-22 was 3.8% of GSDP (well within the limit of 4.5% of GSDP permitted by the central government).

Outstanding liabilities: Outstanding liabilities are the accumulation of total borrowings at the end of a financial year, it also includes any liabilities on the public account. At the end of 2023-24, the outstanding liabilities of the state are estimated to be 37.8% of the GSDP. Outstanding liabilities have risen in recent years due to increased reliance on borrowings to fund expenditure in 2020-21 and 2021-22. Outstanding liabilities are expected to come down to 37% of GSDP at the end of 2025-26.

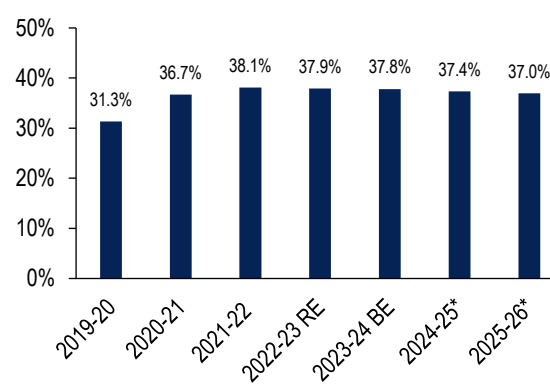
Figure 2: Revenue and Fiscal Balance (% of GSDP)



Note: *Figures for 2024-25 and 2025-26 are projections; RE is Revised Estimates; BE is Budget Estimates.

Sources: FRBM Statement, Bihar Budget 2023-24; PRS.

Figure 3: Outstanding Liabilities (% of GSDP)



Note: *Figures for 2024-25 and 2025-26 are projections; RE: Revised Estimates; BE: Budget Estimates.

Sources: FRBM Statement, Bihar Budget 2023-24; PRS.

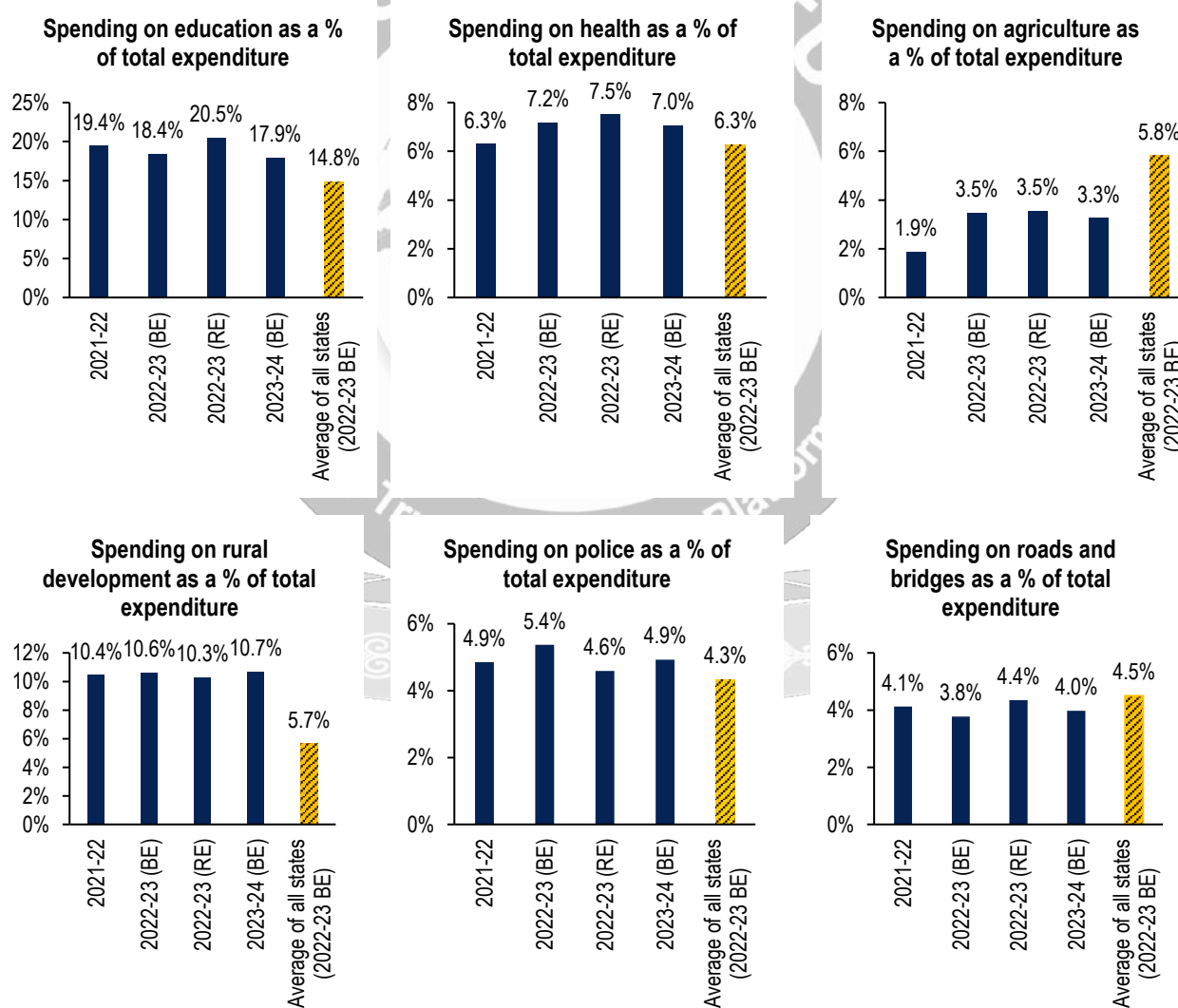
Outstanding Government Guarantees: Outstanding liabilities of states do not include a few other liabilities that are contingent in nature, which states may have to honour in certain cases. State governments guarantee the borrowings of State Public Sector Enterprises from financial institutions. At the end of 2021-22, outstanding guarantees are estimated to be 3.7% of GSDP, a sharp increase from 2.7% of GSDP at the end of 2020-21.

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Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Bihar's expenditure in 2023-24 on six key sectors as a proportion of its total expenditure on all sectors. The average for a sector indicates the average expenditure in that sector by 31 states (including Bihar) as per their budget estimates of 2022-23.¹

- **Education:** Bihar has allocated 17.9% of its expenditure towards education in 2023-24. This is higher than the average allocation for education by states in 2022-23 (14.8%).
- **Health:** Bihar has allocated 7% of its total expenditure towards health, which is higher than the average allocation for health by states (6.3%).
- **Agriculture:** Bihar has allocated 3.3% of its expenditure towards agriculture. This is significantly lower than the average allocation towards agriculture by states (5.8%).
- **Rural Development:** Bihar has allocated 10.7% of its budget towards rural development in 2023-24. This is significantly higher than the average allocation by states (5.7%).
- **Police:** Bihar has allocated 4.9% of its total expenditure towards police, which is higher than the average expenditure on police by states (4.3%).
- **Roads and bridges:** Bihar has allocated 4% of its total expenditure towards roads and bridges, which is lower than the average allocation by states (4.5%).



Note: 2021-22, 2022-23 (BE), 2022-23 (RE), and 2023-24 (BE) figures are for Bihar.
Sources: Annual Financial Statement, Bihar Budget 2023-24; various state budgets; PRS.

¹ The 31 states include the Union Territories of Delhi, Jammu and Kashmir, and Puducherry .

Annexure 2: Comparison of 2021-22 Budget Estimates and Actuals

The following tables compare the actuals of 2021-22 with budget estimates for that year.

Table 7: Overview of Receipts and Expenditure (in Rs crore)

Particular	2021-22 BE	2021-22 Actuals	% change from BE to Actuals
Net Receipts (1+2)	1,86,697	1,58,825	-15%
1. Revenue Receipts (a+b+c+d)	1,86,267	1,58,797	-15%
a. Own Tax Revenue	35,050	34,855	-1%
b. Own Non-Tax Revenue	5,505	3,984	-28%
c. Share in central taxes	91,181	91,353	0%
d. Grants-in-aid from the Centre	54,531	28,606	-48%
Of which GST compensation grants	3,500	1,945	-44%
2. Non-Debt Capital Receipts	430	28	-94%
3. Borrowings	31,805	40,445	345%
Of which GST compensation loan	0	7,111	-
Net Expenditure (4+5+6)	2,09,208	1,84,377	-12%
4. Revenue Expenditure	1,77,071	1,59,220	-10%
5. Capital Outlay	30,788	23,678	-23%
6. Loans and Advances	1,349	1,479	10%
7. Debt Repayment	9,094	8,746	-4%
Revenue Balance*	9,196	-422	-105%
Revenue Balance (as % of GSDP)*	1.2%	-0.1%	
Fiscal Deficit	22,511	25,551	14%
Fiscal Deficit (as % of GSDP)	3.0%	3.8%	

Note: BE: Budget Estimates. *Positive sign indicates a surplus and negative sign indicates a deficit.
Sources: Bihar Budget Documents of various years; PRS.

Table 8: Key Components of State's Own Tax Revenue (in Rs crore)

Tax Source	2021-22 BE	2021-22 Actuals	% change from BE to Actuals
Land Revenue	500	284	-43%
State GST	20,621	19,264	-7%
Taxes on Vehicles	2,500	2,475	-1%
Stamps Duty and Registration Fees	5,000	5,224	4%
Sales Tax/ VAT	6,010	6,872	14%
Taxes and Duties on Electricity	250	596	138%

Sources: Bihar Budget Documents of various years; PRS.

Table 9: Allocation towards Key Sectors (in Rs crore)

Sector	2021-22 BE	2021-22 Actuals	% change from BE to Actuals
Agriculture and Allied Activities	7,604	3,428	-55%
Water Supply and Sanitation	4,990	2,918	-42%
Police	11,558	8,875	-23%
Housing	9,075	7,112	-22%
Rural Development	24,156	19,095	-21%
Urban Development	6,853	5,587	-18%
Health and Family Welfare	13,012	11,510	-12%
Education, Sports, Arts, and Culture	39,467	35,530	-10%
Irrigation and Flood Control	5,047	4,712	-7%
Transport	8,411	8,963	7%
of which Roads and Bridges	7,800	7,547	-3%
Social Welfare and Nutrition	12,610	13,452	7%
Welfare of SC, ST, OBC, and Minorities	3,702	4,294	16%
Energy	8,473	10,426	23%

Sources: Bihar Budget Documents of various years; PRS.