

Bihar Budget Analysis 2022-23

The Deputy Chief Minister of Bihar, Mr. Tarkishore Prasad, presented the Budget for the state for the financial year 2022-23 on February 28, 2022.

Budget Highlights

- The Gross State Domestic Product (GSDP) of Bihar for 2022-23 (at current prices) is projected to be Rs 7,45,310 crore. This is a growth of 9.7% over the revised estimate of GSDP for 2021-22 (Rs 6,79,473 crore). In 2021-22, GSDP is estimated to grow at 9.8% over the previous year (at current prices).
- Expenditure (excluding debt repayment) in 2022-23 is estimated to be Rs 2,23,021 crore, a 9% decrease over the revised estimates of 2021-22 (Rs 2,46,379 crore). In addition, debt of Rs 14,670 crore will be repaid by the state in 2022-23. In 2021-22, expenditure (excluding debt repayment) is estimated to be 18% higher than the budget estimate.
- Receipts (excluding borrowings) for 2022-23 are estimated to be Rs 1,97,136 crore, an increase of 16% over the revised estimates of 2021-22 (Rs 1,69,541 crore). In 2021-22, receipts (excluding borrowings) are estimated to fall short of the budget estimate by Rs 17,156 crore (a decrease of 9%).
- Fiscal deficit for 2022-23 is targeted at Rs 25,885 crore (3.47% of GSDP). In 2021-22, as per the revised estimates, fiscal deficit is expected to be 11.31% of GSDP, significantly higher than the budget estimate of 2.97% of GSDP.
- Revenue surplus for 2022-23 is estimated to be Rs 4,748 crore, which is 0.64% of the GSDP. In 2021-22, the state is estimated to observe a revenue deficit of 5.48% of GSDP, as compared to a revenue surplus of 1.21% of GSDP estimated at the budget stage.

Policy Highlights

- Water: In areas facing groundwater scarcity, alternative water resources harnessing surface water will be developed, which will also help in groundwater recharge. A multi-dimensional monitoring system will be developed to ensure the proper implementation of water supply schemes. Awareness programs targeted towards judicious use of drinking water and associated behavioural change will be launched.
- Agriculture: For the promotion of sugarcane, the Bihar Sugarcane Industry Investment Promotion Policy is being considered. Infrastructure for animal health services will be strengthened, and a cattle development institution will be set up. Under the Saat Nischay Yojana-2, programs for the promotion of fishery will be undertaken. Programs for development of all 54 Bazaar Prangans will be executed (funded through loans from NABARD). Under the Saat Nischay Yojana-2, 361 pucca check dams of up to 30 feet will be built.

Bihar's Economy

- **GSDP:** Bihar's GSDP (at constant prices) grew by 2.5% in 2020-21, which is less than the growth rate of 7.4% in 2019-20. In 2020-21, the agriculture sector as well as the services sector registered a marginal contraction. Bihar's growth rate in 2020-21 was higher than the growth in national GDP (which registered a negative growth of 6.6% in 2020-21).
- Sectors: In 2020-21, at current prices, agriculture, manufacturing, and services sectors contributed to 24%, 15%, and 61% of the economy.
- Per capita GSDP: The per capita GSDP of Bihar in 2020-21 (at current prices) was Rs 50,555; 2.6% higher than the corresponding figure in 2019-20. In comparison, per capita GDP at the national level was Rs 1,46,087 in 2020-21 (at current prices). Further, Bihar's per capita GSDP in 2020-21 was the lowest among all states in the country.

Figure 1: Growth in GSDP and sectors in Bihar at constant (2011-12) prices 15% 10% 5% 0% **2018-19** 2019-20 2020-21 Note: These numbers are as per constant (2011-12) prices

which implies that the growth rate is adjusted for inflation.

Sources: Bihar Economic Survey 2021-22; PRS.

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Budget Estimates for 2022-23

- Expenditure (excluding debt repayment) in 2022-23 is targeted at Rs 2,23,021 crore. This is a decrease of 9% over the revised estimate of 2021-22 (Rs 2,46,379 crore). This expenditure is proposed to be met through receipts (excluding borrowings) of Rs 1,97,136 crore and net borrowings of Rs 25,885 crore. Receipts (excluding borrowings) for 2022-23 are expected to register an increase of 16% over the revised estimate of 2021-22. In 2021-22, receipts are estimated to be 9% lower than the budget estimates.
- In 2022-23, the state is estimated to observe a **revenue surplus** of Rs 4,748 crore, which is 0.64% of its GSDP. In comparison, in 2020-21, the state observed a revenue deficit of 1.83% of GSDP (Rs 11,325 crore). In 2021-22, the state is estimated to observe a revenue deficit of 5.48% of GSDP (Rs 37,207 crore).
- **Fiscal deficit** in 2022-23 is estimated to be 3.47% of GSDP which is within the limit of 4% of GSDP permitted by the central government in Union Budget 2022-23 (of which, 0.5% of GSDP will be made available upon undertaking power sector reforms). In 2021-22, the state has estimated a fiscal deficit of 11.31% of GSDP, significantly higher than the limit of 4.5% of GSDP permitted by the central government (of which, 0.5% of GSDP becomes available upon undertaking power sector reforms).

Table 1: Budget 2022-23 - Key figures (in Rs crore)

Items	2020-21 Actuals	2021-22 BE	2021-22 RE	% change from BE 21- 22 to RE 21- 22	2022-23 BE	% change from RE 21- 22 to BE 22- 23
Total Expenditure	1,65,696	2,18,303	2,55,474	17%	2,37,691	-7%
(-) Repayment of debt	6,880	9,094	9,094	0%	14,670	61%
Net Expenditure (E)	1,58,816	2,09,208	2,46,379	18%	2,23,021	-9%
Total Receipts	1,64,904	2,18,503	2,13,461	-2%	2,37,892	11%
(-) Borrowings	35,915	31,805	43,920	38%	40,756	-7%
Net Receipts (R)	1,28,989	1,86,698	1,69,541	-9%	1,97,136	16%
Fiscal Deficit (E-R)	29,827	22,511	76,838	241%	25,885	-66%
as % of GSDP	4.82%	2.97%	11.31%		3.47%	
Revenue Balance*	-11,325	9,196	-37,207	-505%	4,748	-113%
as % of GSDP	-1.83%	1.21%	-5.48%		0.64%	
Primary Deficit	17,343	7,994	62,321	680%	9,580	-85%
as % of GSDP	2.80%	1.06%	9.17%		1.29%	

Note: BE is Budget Estimates; RE is Revised Estimates. *Positive sign indicates a surplus. Negative sign indicates a deficit. Sources: Bihar Budget Documents 2022-23; Bihar Economic Survey 2021-22; PRS.

Expenditure in 2022-23

- Revenue expenditure in 2022-23 is estimated to be Rs 1,91,957 crore, which is a decrease of 7% over the revised estimate of 2021-22 (Rs 2,06,318 crore). This expenditure includes the payment of salaries, pensions, interest, and subsidies. In 2021-22, as per the revised estimates, revenue expenditure is estimated to be 17% higher than the budget estimate.
- Capital outlay in 2022-23 is estimated to be Rs 29,750 crore, which is a decrease of 23% over the revised estimate of 2021-22. Capital outlay comprises expenditure towards the creation of assets. This includes expenditure on building schools, hospitals, and roads and bridges. In 2021-22, capital outlay is estimated to be 25% higher than the budget estimate.

Actual Expenditure in 2020-21

In 2020-21, the actual expenditure (excluding debt repayment) by the state was Rs 1,58,816 crore, 22% less than the budget estimate of Rs 2,04,726 crore. While receipts (excluding borrowings) were Rs 55,363 crore less than the budget estimate, net borrowings were Rs 8,306 crore higher. The state ended up observing a fiscal deficit of 4.82% of GSDP as against the budget estimate of 2.97% of GSDP. Actual spending in sectors such as Agriculture, and welfare of SC, ST, OBC, and minorities was 52% and 76% less than budget estimates, respectively. See Annexure 2 for details.

Table 2: Expenditure Budget 2022-23 (in Rs crore)

Items	2020-21 Actuals	2021-22 BE	2021-22 RE	% change from BE 21-22 to RE 21-22	2022-23 BE	% change from RE 21-22 to BE 22-23
Revenue Expenditure	1,39,493	1,77,071	2,06,318	17%	1,91,957	-7%
Capital Outlay	18,209	30,788	38,465	25%	29,750	-23%
Loans given by the state	1,114	1,349	1,596	18%	1,315	-18%
Net Expenditure	1,58,816	2,09,208	2,46,379	18%	2,23,021	-9%

Sources: Bihar Budget Documents 2022-23; PRS.

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Committed expenditure: Committed expenditure of a state typically includes expenditure on payment of salaries, pensions, and interest. Allocation of a large portion of budget for committed expenditure items limits the state's flexibility to decide on other expenditure priorities such as developmental schemes and capital outlay. In 2022-23, Bihar is estimated to spend Rs 70,307 crore on committed expenditure items, which is 36% of its revenue receipts. This comprises spending on salaries (15% of revenue receipts), pension (12%), and interest payments (8%). Committed expenditure in 2022-23 is estimated to increase by 9% over the revised estimate of 2021-22. Interest payments are estimated to increase by 12% whereas salaries and pension are estimated to increase by 7% and 11%, respectively.

Table 3: Committed Expenditure in 2022-23 (in Rs crore)

Items	2020-21 Actuals	2021-22 BE	2021-22 RE	% change from BE 21-22 to RE 21-22	2022-23 BE	% change from RE 21-22 to BE 22-23
Salaries	20,659	27,237	27,901	2%	29,750	7%
Pensions	19,635	21,817	21,820	0%	24,252	11%
Interest Payment	12,484	14,517	14,517	0%	16,305	12%
Total Committed Expenditure	52,778	63,571	64,239	1%	70,307	9%

Sources: Bihar Budget Documents 2022-23; PRS.

Sector-wise expenditure: The sectors listed below account for **67%** of the total expenditure on sectors by the state in 2022-23. A comparison of Bihar's expenditure on the key sectors with that by other states is shown in Annexure 1.

Table 4: Sector-wise expenditure under Bihar Budget 2022-23 (in Rs crore)

Sectors	2020-21 Actuals	2021-22 BE	2021-22 RE	2022-23 BE	% change from RE 21-22 to BE 22-23		Budget Provisions 2022-23 BE
Education, Sports, Arts, and Culture	27,347	39,467	48,593	40,828	-16%		Allocation towards cash incentives to female students for completing senior secondary is Rs 400 crore. Rs 300 crore has been allocated towards the mid-day meal scheme.
Rural Development	15,647	24,156	28,914	23,553	-19%	-	Rs 5,014 crore have been allocated towards PMGSY. Rs 2,500 crore has been allocated towards MGNREGS.
Health and Family Welfare	9,152	13,012	17,506	15,898	-9%		Rs 3,156 crore has been allocated towards the provision of health services in urban areas. Rs 120 crore has been allocated towards incentives to ASHA workers.
Social Welfare and Nutrition	15,764	12,610	17,819	13,208	-26%	-	Rs 810 crore has been allocated towards Mukhyamantri Vriddhhajan Pension Yojana.
Police	7,888	11,558	12,448	11,911	-4%	-	District police and village police have been allocated Rs 6,130 crore and Rs 1,307 crore, respectively.
Energy	8,625	8,473	9,938	11,376	14%	-	Rs 9,653 crore has been allocated towards assistance to the state power holding corporation.
Housing	4,941	9,075	9,948	9,405	-5%	-	Rs 8,689 crore has been allocated towards Indira Awas Yojana.
of which Roads and Bridges	6,575	7,800	9,120	8,365	-8%	-	Rs 3,821 has been allocated towards capital outlay on roads and bridges.
Agriculture and allied activities	3,374	7,604	7,818	7,712	-1%	-	Rs 145 crore has been allocated towards organic farming. Rs 76 crore has been allocated towards Pradhan Mantri Krishi Sinchai Yojana.
Urban Development	5,001	6,853	8,852	7,133	-19%	-	Rs 524 crore has been allocated towards Housing for all–Awas yojana.
% of total expenditure on all sectors	66%	68%	70%	67%	-4%		

Sources: Bihar Budget Documents 2022-23; PRS.

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Receipts in 2022-23

- Total revenue receipts for 2022-23 are estimated to be Rs 1,96,705 crore, an increase of 16% over the revised estimate of 2021-22. Of this, Rs 47,523 crore (24%) will be raised by the state through its **own resources**, and Rs 1,49,182 crore (76%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (46% of revenue receipts) and grants (29% of revenue receipts).
- **Devolution:** In 2022-23, the state estimates to receive Rs 91,181 crore in the form of share in central taxes, an increase of 22% over the revised estimates of 2021-22. However, the estimate for 2022-23 is in contrast with the estimates presented in Union Budget 2022-23. As per Union Budget 2022-23, Bihar is estimated to receive Rs 82,139 crore (10% less than the estimate in the state budget). Such overestimation in the state budget may require the state to cut back the expenditure planned for 2022-23 at a later stage.
- State's own tax revenue: Total own tax revenue of Bihar is estimated to be Rs 41,387 crore in 2022-23, an increase of 18% over the revised estimate of 2021-22. Bihar's own tax revenue as a percentage of GSDP is estimated to rise from 4.9% of GSDP in 2020-21 (as per actuals) to 5.6% of GSDP in 2022-23 (as per budget estimate). In 2021-22, while GSDP estimate has been revised down by 10.2%, no change is estimated in state's own tax revenue or any of its components as presented in Table 6 (leading to own tax to GSDP ratio rising from 4.6% at the budget stage to 5.2% at the revised stage).
- State's non-tax revenue: In 2022-23, the state is estimated to earn Rs 6,136 crore in the form of the state's own non-tax revenue, an increase of 11% over the revised estimates of 2021-22. In 2021-22, the state's own non-tax revenue is estimated to register a decrease of 11% over the previous year.

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

Sources	2020-21 Actuals	2021-22 BE	2021-22 RE	% change from BE 21-22 to RE 21-22	2022-23 BE	% change from RE 21-22 to BE 22-23
State's Own Tax	30,342	35,050	35,050	0%	41,387	18%
State's Own Non-Tax	6,201	5,505	5,505	0%	6,136	11%
Share in Central Taxes	59,861	91,181	74,789	-18%	91,181	22%
Grants-in-aid from Centre	31,764	54,531	53,766	-1%	58,001	8%
Revenue Receipts	1,28,168	1,86,267	1,69,111	-9%	1,96,705	16%
Non-debt Capital Receipts	820	430	430	0%	432	0%
Net Receipts	1,28,989	1,86,697	1,69,541	-9%	1,97,136	16%

Note: BE is Budget Estimates; RE is Revised Estimates. Sources: Bihar Budget Documents 2022-23; PRS.

- In 2022-23, **SGST** is estimated to be the largest source of own tax revenue (60%). SGST revenue in 2022-23 is estimated at Rs 24,721 crore, which is a 20% increase over the revised estimates of 2021-22. While there is no change in the estimates of SGST revenue from the budget to the revised stage, GST compensation is estimated to increase from Rs 3,500 crore at the budget stage to Rs 10,316 crore at the revised stage (including back-to-back loan in lieu of compensation of Rs 6,816 crore).
- In 2022-23, revenue from both Sales Tax/VAT and Taxes on Vehicles are expected to register an increase of 20% over the revised estimates of 2021-22 (Table 6).

GST Compensation ends in June 2022

When the GST was introduced, the central government guaranteed states a 14% compounded annual growth in their GST revenue for a period of five years. Any shortfall in a state's GST revenue from this level is covered by the Centre by providing compensation grants to the state. This guarantee ends in June 2022. During 2018-22, Bihar has relied on GST compensation grants to achieve the guaranteed SGST revenue level. In 2021-22, Bihar is estimated to receive Rs 10,316 crore in the form of GST compensation grants, which is about 29% of its own tax revenue. Hence, beyond June 2022, Bihar might see a decline in the level of revenue receipts.

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

Taxes	2020-21 Actuals	2021-22 BE	2021-22 RE	% change from BE 21-22 to RE 21-22	2022-23 BE	% change from RE 21-22 to BE 22-23
State GST	16,050	20,621	20,621	0%	24,721	20%
Sales Tax/ VAT	6,031	6,010	6,010	0%	7,210	20%
Stamps Duty and Registration Fees	4,206	5,000	5,000	0%	5,500	10%
Taxes on Vehicles	2,268	2,500	2,500	0%	3,000	20%
Land Revenue	302	500	500	0%	500	0%
Taxes and Duties on Electricity	1,355	250	250	0%	287	15%
GST Compensation Grants	4,359	3,500	3,500	0%	3,500	-
GST Compensation Loans	3,609	0	6,816	-	_	-

Sources: Bihar Budget Documents 2022-23; PRS.

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Deficits and Debt Targets for 2022-23

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

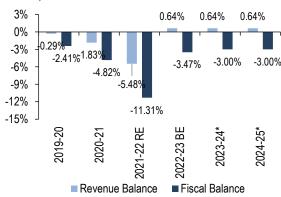
Revenue Balance: It is the difference of revenue expenditure and revenue receipts. A revenue deficit implies that the government needs to borrow to finance its expenses which do not increase its assets or reduce its liabilities. In 2022-23, Bihar is estimated to observe a revenue surplus of Rs 4,748 crore, which is 0.64% of the GSDP. In comparison, in 2020-21, the state observed a revenue deficit of 1.83% of GSDP (Rs 11,325 crore). In 2021-22, the state is estimated to observe a revenue deficit of 5.48% of GSDP (Rs 37,207 crore).

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 of the state government. In 2022-23, the fiscal deficit is estimated to be Rs 25,885 crore (3.47% of GSDP). It is within the limit of 4% of GSDP permitted by the central government in 2022-23 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 2021-22, the fiscal deficit of the state is expected to be 11.31% of GSDP, which is significantly higher than the budget estimate of 2.97% of GSDP. It is also significantly higher than the 4.5% limit permitted by the central government for 2021-22 (of which, 0.5% of GSDP becomes available upon undertaking power sector reforms). Hence, it is most likely to be an overestimate. In 2020-21 too, at the revised stage, the state estimated a fiscal deficit of 6.77% of GSDP with expenditure (excluding debt repayment) estimated to be 7% higher than the budget estimate. However, as per the actuals presented in 2022-23 Budget, the fiscal deficit in 2020-21 was 4.82% of GSDP (well within the 5% limit permitted by the central government in 2020-21). The expenditure (excluding debt repayment) in 2020-21 was 22% lower than the budget estimate.

Outstanding liabilities: Outstanding liabilities is 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 March 2023, the outstanding liabilities of the state is estimated to be 38.66% of the GSDP. The outstanding liabilities are estimated to increase by about 6.11% of GSDP as compared to 2019-20 (32.55% of GSDP).

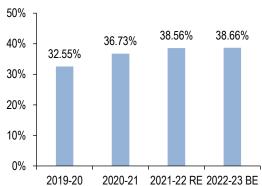
Figure 2: Revenue and Fiscal Balance (% of GSDP)



Note: RE is Revised Estimates; BE is budget estimates. Positive sign indicates a surplus, negative sign indicates a deficit. *Figures for 2023-24 and 2024-25 are projections.

Sources: Bihar Budget Documents 2022-23; PRS.

Figure 3: Outstanding Liabilities (% of GSDP)



Note: RE is Revised Estimates; BE is budget estimates. Sources: Bihar Budget Documents 2022-23; 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 (SPSEs) from financial institutions. At the end of 2020-21, the outstanding guarantee of the state is estimated to be 2.7% of GSDP, significantly higher than 0.9% of GSDP at the end of 2019-20. The guarantee levels have increased significantly in the power and cooperative sectors.

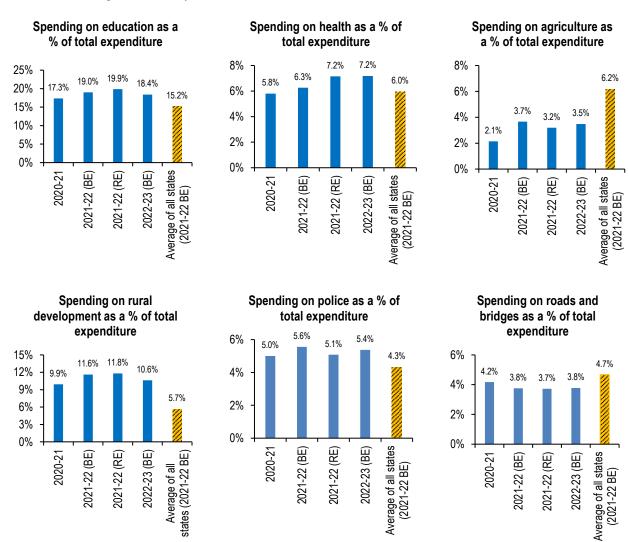
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Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Bihar's expenditure 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 30 states (including Bihar) as per their budget estimates of 2021-22.

- **Education:** Bihar has allocated 18.4% of its total expenditure for education in 2022-23. This is higher than the average allocation (15.2%) for education by all states (as per 2021-22 Budget Estimates).
- **Health:** Bihar has allocated 7.2% of its total expenditure on health, which is higher than the average allocation for health by states (6%).
- **Agriculture:** The state has allocated 3.5% of its total expenditure towards agriculture and allied activities. This is lower than the average allocation for agriculture by states (6.2%).
- **Rural development:** Bihar has allocated 10.6% of its expenditure towards rural development. This is higher than the average allocation for rural development by states (5.7%).
- **Police:** Bihar has allocated 5.4% of its total expenditure on police, which is higher than the average expenditure on police by states (4.3%).
- **Roads and bridges:** Bihar has allocated 3.8% of its total expenditure on roads and bridges, which is lower than the average allocation by states (4.7%).



Note: 2020-21, 2021-22 (BE), 2021-22 (RE), and 2022-23 (BE) figures are for Bihar. Sources: Bihar Budget Documents 2022-23; various state budgets; PRS.

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¹ The 30 states include the Union Territory of Delhi and Union Territory of Jammu and Kashmir.

Annexure 2: Comparison of 2020-21 Budget Estimates and Actuals

The following tables compare the actuals of 2020-21 with budget estimates for that year.

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

Particular	2020-21 BE	2020-21 Actuals	% change from BE to Actuals
Net Receipts (1+2)	1,84,352	1,28,989	-30%
1. Revenue Receipts (a+b+c+d)	1,83,924	1,28,168	-30%
a. Own Tax Revenue	34,750	30,342	-13%
b. Own Non-Tax Revenue	5,239	6,201	18%
c. Share in central taxes	91,181	59,861	-34%
d. Grants-in-aid from the Centre	52,754	31,764	-40%
Of which GST compensation grants	3,500	4,359	25%
2. Non-Debt Capital Receipts	428	820	92%
3. Borrowings	27,609	35,915	30%
Of which GST compensation loan	-	3,609	-
Net Expenditure (4+5+6)	2,04,726	1,58,816	-22%
4. Revenue Expenditure	1,64,751	1,39,493	-15%
5. Capital Outlay	38,745	18,209	-53%
6. Loans and Advances	1,230	1,114	-9%
7. Debt Repayment	7,035	6,880	-2%
Revenue Balance*	19,173	-11,325	-159%
Revenue Balance* (as % of GSDP)	2.80%	-1.83%	
Fiscal Deficit	20,374	29,827	46%
Fiscal Deficit (as % of GSDP)	2.97%	4.82%	

Note: BE: Budget Estimates. *Positive sign indicates a surplus. Negative sign indicates a deficit.

Source: Bihar Budget Documents of various years; PRS.

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

Sector	2020-21 BE	2020-21 Actuals	% change from BE to Actuals
Land Revenue	500	302	-40%
SGST	20,800	16,050	-23%
Stamps Duty and Registration Fees	4,700	4,206	-11%
Taxes on Vehicles	2,500	2,268	-9%
Sales Tax/VAT	5,830	6,031	3%
Taxes and Duties on Electricity	250	1,355	442%

Source: Bihar Budget Documents of various years; PRS.

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

Sector	2020-21 BE	2020-21 Actuals	% change from BE to Actuals
Welfare of SC, ST, OBC, and Minorities	3,517	862	-76%
Agriculture and allied activities	7,056	3,374	-52%
Housing	9,317	4,941	-47%
Rural Development	26,058	15,647	-40%
Education, Sports, Arts, and Culture	39,351	27,347	-31%
Irrigation and Flood Control	5,213	3,844	-26%
Urban Development	6,637	5,001	-25%
Police	10,022	7,888	-21%
Water Supply and Sanitation	8,054	6,387	-21%
Transport	8,107	6,777	-16%
of which Roads and Bridges	7,603	6,575	-14%
Health and Family Welfare	10,602	9,152	-14%
Social Welfare and Nutrition	13,505	15,764	17%
Energy	5,457	8,625	58%

Source: Bihar Budget Documents of various years; PRS.

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