Demand for Grants 2018-19 Analysis
Agriculture and Farmers’ Welfare

The Ministry of Agriculture and Farmers’ Welfare is divided into three departments: (i) Agriculture, Cooperation and Farmers Welfare, which implements programmes and schemes relating to crop husbandry, and manages agriculture inputs, (ii) Agricultural Research and Education, which manages agriculture universities, and promotes research in the sector and (iii) Animal Husbandry, Dairying and Fisheries, which manages the production and development of livestock, dairy and fisheries. This note analyses issues in the agriculture sector, expenditure trends and budget proposals of these Departments.

Allocation to the Ministry in 2018-19

The Ministry has been allocated Rs 57,600 crore in 2018-19. This is 14.6% more than the revised estimate in 2017-18 as shown in Figure 1. Agriculture is a state subject and the Union Budget allocation under the Ministry is largely focused on subsidies and transfers to states for centrally sponsored schemes.

Note that, in 2016-17, the allocation under the Ministry increases suddenly due to the Interest Subsidy Scheme. The scheme which is being accounted under the Ministry of Agriculture from 2016-17, was under the Ministry of Finance earlier.

Figure 1: Allocation to the Ministry of Agriculture including interest subsidy (2009-19)

<table>
<thead>
<tr>
<th>Department</th>
<th>AE 2016-17</th>
<th>RE 2017-18</th>
<th>BE 2018-19</th>
<th>% change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture &amp; Co-operation</td>
<td>36,912</td>
<td>41,105</td>
<td>46,700</td>
<td>13.6%</td>
</tr>
<tr>
<td>Agricultural Research and Education</td>
<td>5,729</td>
<td>6,992</td>
<td>7,800</td>
<td>11.6%</td>
</tr>
<tr>
<td>Animal Husbandry, Dairying and Fisheries</td>
<td>1,858</td>
<td>2,167</td>
<td>3,100</td>
<td>43.1%</td>
</tr>
<tr>
<td>Total</td>
<td>44,500</td>
<td>50,264</td>
<td>57,600</td>
<td>14.6%</td>
</tr>
</tbody>
</table>

Note: AE: Actual expenditure; RE: Revised estimate; BE: Budgeted estimate.

Sources: Expenditure Budget, Union Budget 2018-19; PRS.

Departmental Expenditure

Expenditure across departments in 2018-19 is given in Table 1.

Budgeted vs actual expenditure: In 2017-18, the allocation was revised down by 1.5% as shown in Figure 2. Between 2009-10 and 2015-16, the actual expenditure was less than the budgeted expenditure, except for years 2010-11 and 2016-17.

The Standing Committee on Agriculture (2016) has observed that reducing allocations at the later stages may be a result of slow spending in the first two quarters of the financial year.²

Figure 2: Deviation from budgeted expenditure

Note: Data for 2017-18 is as per the revised estimate. Rest are actual expenditure.

Source: Union Budget documents between 2010-11 and 2018-19; PRS.

The Department of Agriculture, Co-operation and Farmers Welfare accounts for 81% of the Ministry’s allocation, in 2018-19.¹ The Department is allocated Rs 46,700 crore, an increase of 13.6% (Rs 5,595 crore) over the revised estimate of 2017-18.³

About 82% of this allocation is proposed to be spent on five schemes. These are the Interest Subsidy Scheme (32%), Pradhan Mantri Fasal

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² Sai Priya Kodidala (2016) Standing Committee on Agriculture

³ Saipriya Kodidala (2018) PRS Legislative Research
On the other hand, the agriculture sector, the share of the crop sector declined from 65% in 2011-12 to 60% in 2015-16.6 The contribution of agriculture and allied sectors has been increasing as shown in Figure 4.3 For instance, the share of livestock sector increased from 22.6% in 2013-14 to 25.7% in 2015-16.7

![Figure 4: Composition of agriculture sector (2011-17)](image)

In 2017-18, the agriculture growth rate was targeted at 4% under the Rashtriya Krishi Vikas Yojana (RKVY). Under the scheme, financial assistance is provided to states to implement sub-schemes such as production growth, infrastructure and assets, Crop Diversification Program and Bringing Green Revolution to Eastern India, and innovation and agri-entrepreneur development.8,9

In 2018-19, Rs 3,600 crore has been allocated to this scheme, an 18% increase over the revised estimate in 2017-18.3

**Underutilisation of funds:** In 2017-18, the expenditure under the scheme has been revised down by 36%. The Standing Committee on Agriculture (2017) observed that funds under the scheme reduced drastically and continuously between 2012 and 2017.10 For instance, out of around Rs 5,400 crore allocated in 2016-17, Rs 3,892 crore were released. This is shortfall of around 28% as shown in Figure 5.11 Further, out of this released amount, only around Rs 3,400 crore was utilised. This is a further shortfall of 24.5%.

![Figure 5: Funds allocated, released and utilised under RKVY](image)

**Analysis**

**Growth in the agriculture sector**

The contribution of agriculture and allied sectors in the economy declined from 18.2% in 2012-13 to 16.4% in 2017-18.6 Further, the growth in the agriculture sector has been volatile over the past few years as shown in Figure 3. In 2017-18, the growth rate of the agriculture sector is estimated to be 2.1%, as compared to 4.9% in 2016-17.6

![Figure 3: Agricultural growth (in %)](image)

Sources: Economic Survey 2018; PRS.

**Composition of agriculture growth:** Within the agriculture sector, the share of the crop sector declined from 65% in 2011-12 to 60% in 2015-16.6 On the other hand, the contribution of the livestock and fisheries sectors has been increasing as shown in Figure 4.3 For instance, the share of livestock sector increased from 22.6% in 2013-14 to 25.7% in 2015-16.7
State agriculture plans: Under the scheme, district and state agriculture plans must be prepared for development of various aspects under agriculture. The Standing Committee on Agriculture (2017) noted that only 12 states have prepared state agriculture plans as of February 2017. Further, only 38% of the district agriculture plans have been prepared. The Committee recommended that such plans need to be prepared and approved without delay to avoid reduction of funds at later stages.

Agriculture Credit

Agriculture credit is provided to farmers under the Interest Subsidy Scheme under the Ministry. Under the scheme, interest subvention of 2% will be provided to farmers on short term crop loans up to Rs three lakh. Further, an additional interest subvention of 3% is provided to farmers repaying the loan on time (maximum one year).

In 2018-19, the interest subsidy scheme has been allocated Rs 15,000 crore, accounting for 32% of the estimated expenditure of the Department. Issues related to the scheme are:

Inadequate allocation for unsettled claims: The Standing Committee on Agriculture (2017) noted that budget allocation under the scheme has been inadequate. It observed that, in 2017-18, against an estimated requirement of Rs 41,748 crore for unsettled claims, only Rs 15,000 crore was allocated. Note that this is further revised down by 1.7% to Rs 14,750 crore. This is following a shortfall of 10.7% in 2016-17.

Short-term vs long term loans: In 2015, the Committee on Medium-Term Path on Financial Inclusion under the Reserve Bank of India (RBI) observed that as the scheme is for short-term crop loans, it discriminates against long-term loans. Short term crop loans are used for pre-harvest activities such as weeding, harvesting, sorting and transporting. Long-term loans are taken to invest in agricultural machinery and equipment, or irrigation. Hence, the Committee stated that the scheme does not incentivise long-term capital formation in agriculture, which is essential to boost productivity in the sector.

Over the past few decades, the trend of short term and long term agricultural credit in the country has reversed. From 1990-91 to 2010-11, the share of long term credit decreased from about 66% to 42% (see Figure 7). This implies that farmers are taking loans for recurring expenditures rather than to fund long term investments.

Minimum Support Prices (MSPs)

MSPs are the prices at which the central government purchases agriculture commodities from farmers.

The Finance Minister in the budget speech announced that MSPs for certain Rabi and Kharif crops will be provided at least at one and a half times the production cost. This production cost, A2+FL, includes costs of inputs such as seeds, fertiliser, and implied cost of family labour.

While MSPs are announced for 23 crops every year, public procurement is limited to a few such as paddy, wheat and, to a limited extent, pulses. The procurement is also largely from a few states. Three states (Punjab, Haryana, and Madhya Pradesh) which produce 49% of the national wheat output account for 93% of procurement. For paddy, six states (including Punjab, Chhattisgarh and Andhra Pradesh) with 40% production share have 77% share of the procurement.

Figure 6: Share of crop produce procured in 2016-17

Source: Committee on Doubling Farmers’ Income 2017; Ministry of Agriculture and Farmers Welfare; PRS.

Other issues with the implementation of the MSP regime include (i) low awareness among farmers before the sowing season (according to NITI Aayog, 62% of the farmers were informed of MSPs after the sowing season), (ii) long distances to the procurement centres, (iii) increasing cost of transportation for farmers, and (iv) inadequate storage capacity.

The NITI Aayog noted that the agricultural pricing policy needs to be reviewed to ensure that farmers are receiving remunerative prices for their produce. Farmers are often forced to engage in distress sales, i.e., selling below the MSPs. One of the measures it recommends to assure remunerative prices is a price deficiency system. Under such a system, farmers would be compensated for certain commodities if their prices fall under a specified threshold. This would reduce stock-holding by farmers who store commodities until prices increase, and also incentivise farmers to produce different crops. Farmers would be paid by using the direct benefit transfer system, through bank accounts linked to their Aadhaar numbers.
An Internal Working Group under the RBI observed that the Interest Subsidy Scheme has distorted the agricultural credit system. Further, it stated the scheme led to banks granting loans under the scheme without establishing that the loans are for agriculture, and claiming interest subvention as well as priority sector benefit.

**Small and marginal farmers:** The RBI Committee observed that the owner of the land is often not the cultivator even in the case of small and marginal holdings. For example, a landowner may get the benefit of subsidised credit at times, and may be the moneylender to his cultivator.

Farmers with land holdings of less than a hectare primarily borrow from informal sources of credit such as moneylenders (41%), whereas those with land holdings of two or more hectares primarily borrow from banks (60% or more) as shown in Figure 8. Informal sources of credit are typically offered at higher rates of interests, and may not have proper documentation.

**Crop Insurance**

Crop insurance is provided to farmers under the Pradhan Mantri Fasal Bima Yojana (PMFBY). The scheme covers all farmers, including tenant farmers and sharecroppers, who are growing notified crops in notified areas. In 2018-19, the scheme has been allocated Rs 13,000 crore, a 22% increase over its revised estimate in 2017-18. It accounts for 28% of the expenditure under the Department. Issues related crop insurance have been raised by expert committees include:

**Awareness about crop insurance:** The Economic Survey 2018 noted that the share of agricultural households insuring their crops was low. Less than 5% of the agricultural households cultivating major crops such as rice and wheat insured crops. Lack of awareness among farmers about crop insurance was the major factor for not insuring their crops. Further, lack of awareness about availability of crop insurance was the other prominent reason.

The Standing Committee on Finance (2016) has recommended that the government should create awareness about what crops should be grown based on factors such as the quality of soil and incidence of rainfall in different regions.

**Coverage of insurance schemes:** It is targeted to provide crop insurance coverage to 30%, 40% and 50% of total cropped area in the country during 2016-17, 2017-18, and 2018-19 respectively.

As per the Agricultural Statistics at a Glance 2016, out of the 2,009 lakh hectares of area sown in 2013-14, 427 lakh hectares (21%) of area was insured. As per the Economic Survey 2018, in 2016-17, 554 lakh hectares of land was insured meeting the 30% target in 2016-17. This implies that the total cropped area in 2016-17 was lower as compared to 2013-14, resulting in meeting the target of 30%.

**Coverage of farmers:** In 2016-17, 571 lakh farmers were insured under the scheme. Note that PMFBY is mandatory for farmers with loans and optional for those without loans similar to previous crop insurance schemes such as National Agricultural Insurance Scheme. Majority (76%) of the farmers insured had loans. Further, coverage of farmers without loans is low in most states.
where six states (such as Maharashtra and Karnataka) account for 95% of the farmers without loans insured.

The Comptroller and Auditor General of India observed that coverage of farmers without loans was low under previous crop insurance schemes. It recommended that the Department should ensure coverage of more farmers including farmers without loans.25

Assessment of losses: The Standing Committee on Agriculture (2017) observed that the state governments are not readily accepting and adopting use of technology for assessing yield loss.13 It also observed that crop cutting experiments are not being carried out diligently. The Committee recommended that the Ministry to should pursue state governments to adopt technology aids and satellite imagery for crop cutting experiments.

Timely settlement of claims: Claims under the insurance scheme must be settled within two months from the crop harvest.13 The Standing Committee on Agriculture recommended that an institutional mechanism must be put in place to monitor faster settlement of pending claims.13

Irrigation

As of 2013-14, about 48% of the net sown area was under irrigation. This implies that the remaining area depends on rainfall.26 Major sources of irrigation include wells (including tube-wells) (64%), and canals (26%) as shown in Figure 9.27

Figure 9: Sources of irrigation (2010-11)

![Sources of irrigation chart]

Figure 10: Trend in horticulture and foodgrain production (million tonnes)

![Trend in horticulture and foodgrain production chart]

The Pradhan Mantri Krishi Sinchai Yojana was launched in 2015 to increase the coverage of irrigated area.31 The Department implements the ‘Per Drop More Crop’ component under the scheme to increase water efficiency through micro irrigation and other interventions. In 2018-19, the Department has been allocated Rs 4,000 crore for the scheme, a 33% increase over the revised estimates of 2017-18.3

Shortfall in funds: Budgeted allocation under the scheme has been increasing over the years.18 However, the allocation is revised down at later stages as shown in Table 2. For example, in 2017-18, allocation under the scheme was revised down by 12% from Rs 3,400 crore to Rs 3,000 crore.

Table 2: Budgeted vs actual expenditure under PMKSY under the Ministry

<table>
<thead>
<tr>
<th>Year</th>
<th>Budgeted</th>
<th>Actual/Revised</th>
<th>% shortfall</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-16</td>
<td>1,800</td>
<td>1,556</td>
<td>-14%</td>
</tr>
<tr>
<td>2016-17</td>
<td>2,340</td>
<td>1,991</td>
<td>-15%</td>
</tr>
<tr>
<td>2017-18</td>
<td>3,400</td>
<td>3,000</td>
<td>-12%</td>
</tr>
<tr>
<td>2018-19</td>
<td>4,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: Data for 2017-18 is a revised estimate. Source: Union Budgets 2015-19; PRS.

Physical progress: In 2017-18, it is targeted that 12 lakh hectares of land will be brought under micro-irrigation. In 2016-17, 8.4 lakh hectares was brought under micro-irrigation, followed by 5.7 lakh hectares in 2015-16.

Horticulture

Between 2001-02 and 2016-17, production of horticulture crops increased from 145 million tonnes to 295 million tonnes as shown in Figure 10.32 This implies that the horticulture production grew at an average growth rate of 4.8%. In comparison, production of foodgrains grew at 1.7% during the same period.
access to market.\(^3\) Note that the Mission also includes provisions for Coconut Development Board, Horticulture Development Board and Development of Commercial Horticulture through production and post-harvest management, capital investment subsidy for construction, expansion, modernisation of cold storages.\(^3\)

**Expenditure:** In 2018-19, the scheme has been allocated Rs 2,536 crore.\(^3\) This is 15.8% more than the revised estimate in 2017-18.\(^3\) Over the past few years, the actual expenditure under horticulture has been lower than the budgeted allocation (except 2013-14) as shown in Table 3.\(^10\)

![Table 3: Budgeted and actual expenditure on horticulture under the Department](image)

<table>
<thead>
<tr>
<th>Year</th>
<th>Budgeted</th>
<th>Actual</th>
<th>% shortfall</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012-13</td>
<td>2,212</td>
<td>1,860</td>
<td>-15.9%</td>
</tr>
<tr>
<td>2013-14</td>
<td>2,556</td>
<td>2,857</td>
<td>11.8%</td>
</tr>
<tr>
<td>2014-15</td>
<td>2,263</td>
<td>1,959</td>
<td>-13.4%</td>
</tr>
<tr>
<td>2015-16</td>
<td>2,000</td>
<td>1,699</td>
<td>-15.0%</td>
</tr>
<tr>
<td>2016-17</td>
<td>1,620</td>
<td>1,496</td>
<td>-7.7%</td>
</tr>
<tr>
<td>2017-18</td>
<td>2,320</td>
<td>2,190</td>
<td>-5.6%</td>
</tr>
<tr>
<td>2018-19</td>
<td>2,536</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Note: 'Actual' amount for 2017-18 is a revised estimate.
Source: Horticulture Statistics at a Glance 2017, Union Budget 2018-19; PRS.

**Agricultural Marketing**

The Integrated Scheme on Agricultural Marketing includes sub-schemes such as: (i) agriculture marketing infrastructure, to create storage capacity and farmer consumer markets, (ii) a market research and information network, (iii) strengthening Agmark grading facilities, (iv) agro-business development to provide market linkages to farmers, (v) National Institute of Agriculture Marketing, and (vi) e-NAM (National Agriculture Market), which is a national electronic platform on which farmers can sell their produce.\(^3\)

The scheme was allocated Rs 1,050 crore in 2018-19. This is 40% higher than the revised estimate in 2017-18. However, in 2017-18, the allocation was revised down by 37%, from Rs 1,190 crore to Rs 750 crore. As of October 2017, 470 mandis and 14 states have been integrated with e-NAM.\(^3\)

**Agricultural Mechanisation**

Under the Sub-Mission on Agricultural Mechanisation, financial assistance is provided to farm training and testing institutes to train farmer technicians, nominees from state governments and agro-industries corporations, entrepreneurs.\(^3\)

In 2018-19, Rs 1,165 crore is allocated under the scheme.\(^3\) This is 50% more than the revised estimate under the scheme in 2017-18.

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**Outcome Target:** Farm power availability to increase to 2.2kW/ha by 2020.

**Current status:** Between 1971-72 and 2012-13, farm power availability increased from 0.29kW/ha to 1.84 kW/ha, with an average annual growth of 4.6%. To achieve the outcome target, farm power availability should increase by 2.6%, less than the average growth rate observed as of 2012-13.

To increase productivity, farm equipment which is durable, light-weight, low cost, and also specific to different crops and regions should be made available for small and marginal farmers.\(^5\) The Economic Survey 2015-16 recommended that there is a need for a rental market for agricultural machinery to make it more cost-effective.

**Agricultural Research**

The Indian Council of Agricultural Research (ICAR) is allocated Rs 4,599 crore for the year 2018-19.\(^4\) This is 0.6% greater than the revised estimate in 2017-18. In 2017-18, the allocation under ICAR increased from the actual expenditure of Rs 319 crore in 2016-17. This is due to regrouping of salaries, pensions, and office expenditure from all schemes under ICAR.\(^4\)

Research under crop sciences (including horticulture science), and animal sciences (including fisheries science) is allocated Rs 1,051 crore and Rs 571 crore.\(^4\) Observing that vegetable oils, pulses, cashew are among the major commodities which were imported between 2011 and 2016, the Standing Committee on Agriculture (2017) stated that there is need for enhancing production of these commodities.\(^36\) It also recommended that the central government must allocate additional funds to ICAR for this purpose.

The Committee noted that the production of animal vaccine is inadequate in the country.\(^36\) It recommended that adequate resources and manpower must be devoted to ICAR for the development of animal vaccines.

**Generation of internal revenue:** Between 2012-16, the Standing Committee on Agriculture (2017) noted that ICAR has generated a revenue of Rs 734 crore. This revenue is generated through the sale of products, seeds, technology, and consultancy.\(^36\) The Committee stating that there is a huge market for hybrid seeds, crop varieties, and agricultural machineries, recommended that internal revenue generation from ICAR institutes should be enhanced. In 2015-16, against a revenue target of Rs 125.5 crore, Rs 60.6 (48.3%) crore was achieved.\(^36\) The target is set at Rs 154.7 crore for 2016-17. Divisions of animal science, crop science, and horticulture science are major contributors to the revenue receipts.\(^36\)
### Annexure

Table 4: Expenditure on major schemes under the Department of Agriculture, Cooperation and Farmers Welfare (in Rs crore)

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest Subsidy for Short Term Credit to Farmers</td>
<td>13,397</td>
<td>15,000</td>
<td>14,750</td>
<td>-1.7%</td>
<td>15,000</td>
<td>1.7%</td>
</tr>
<tr>
<td>Pradhan Mantri Fasal Bima Yojana</td>
<td>11,052</td>
<td>10,698</td>
<td>13,000</td>
<td>18.9%</td>
<td>10,698</td>
<td>33.3%</td>
</tr>
<tr>
<td>Pradhan Mantri Krishi Sinchai Yojana (Per Drop More Crop)</td>
<td>1,991</td>
<td>3,000</td>
<td>4,000</td>
<td>-11.8%</td>
<td>3,000</td>
<td>33.3%</td>
</tr>
<tr>
<td>Rashtriya Krishi Vikas Yojna</td>
<td>3,892</td>
<td>4,750</td>
<td>3,600</td>
<td>-35.8%</td>
<td>4,750</td>
<td>18.0%</td>
</tr>
<tr>
<td>National Mission on Horticulture</td>
<td>1,493</td>
<td>2,320</td>
<td>2,536</td>
<td>15.8%</td>
<td>2,320</td>
<td>18.0%</td>
</tr>
<tr>
<td>National Food Security Mission</td>
<td>1,286</td>
<td>1,720</td>
<td>1,691</td>
<td>20.8%</td>
<td>1,720</td>
<td>20.8%</td>
</tr>
<tr>
<td>Sub-Mission on Agriculture Mechanisation</td>
<td>367</td>
<td>550</td>
<td>1,165</td>
<td>50.0%</td>
<td>550</td>
<td>1.7%</td>
</tr>
</tbody>
</table>

Note: AE: Actual expenditure; RE: Revised estimate; BE: Budgeted estimate.  
Sources: Union Budget 2018-19; PRS.

Table 5: Expenditure of major heads under the Department of Agricultural Research and Education (in Rs crore)

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>ICAR Headquarters</td>
<td>319</td>
<td>4,383</td>
<td>4,574</td>
<td>4.4%</td>
<td>4,599</td>
<td>0.6%</td>
</tr>
<tr>
<td>Crop Sciences</td>
<td>1,905</td>
<td>591</td>
<td>591</td>
<td>0.0%</td>
<td>1,051</td>
<td>77.8%</td>
</tr>
<tr>
<td>Agricultural Education</td>
<td>726</td>
<td>695</td>
<td>695</td>
<td>0.0%</td>
<td>725</td>
<td>4.4%</td>
</tr>
<tr>
<td>Animal Sciences</td>
<td>1,206</td>
<td>388</td>
<td>388</td>
<td>0.0%</td>
<td>571</td>
<td>47.2%</td>
</tr>
</tbody>
</table>

Note: AE: Actual expenditure; RE: Revised estimate; BE: Budgeted estimate.  
Provision for ICAR headquarters suddenly increases in 2017-18 due to regrouping of salaries, pensions and office expenditure from all schemes (such as crop science and animal science).  
Sources: Union Budget 2018-19; PRS.

Table 6: Allocation under major schemes under the Department of Animal Husbandry, Dairying and Fisheries (in Rs crore)

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Rashtriya Gokul Mission</td>
<td>-</td>
<td>190.00</td>
<td>190.00</td>
<td>0%</td>
<td>301.50</td>
<td>58.7%</td>
</tr>
<tr>
<td>Livestock Health and Disease Control</td>
<td>246.23</td>
<td>298.77</td>
<td>298.77</td>
<td>0%</td>
<td>508.77</td>
<td>70.3%</td>
</tr>
<tr>
<td>National Livestock Mission</td>
<td>249.18</td>
<td>310.00</td>
<td>309.00</td>
<td>0%</td>
<td>632.61</td>
<td>23.0%</td>
</tr>
<tr>
<td>Blue Revolution (including Integrated Development and Management of Fisheries)</td>
<td>387.81</td>
<td>400.73</td>
<td>301.73</td>
<td>-24.7%</td>
<td>632.61</td>
<td>109.7%</td>
</tr>
</tbody>
</table>

Note: AE: Actual expenditure; RE: Revised estimate; BE: Budgeted estimate.  
Sources: Union Budget 2018-19; PRS.

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