

## **KEY TO BUDGET DOCUMENTS**

### **BUDGET 2016-2017**

1. The Budget documents presented to the Parliament comprise, besides the Finance Minister's Budget Speech, the following:

- A. Annual Financial Statement (AFS)
- B. Demands for Grants (DG)
- C. Appropriation Bill
- D. Finance Bill
- E. Memorandum Explaining the Provisions in the Finance Bill, 2016
- F. Macro-economic framework for the relevant Financial Year
- G. Fiscal Policy Strategy Statement for the Financial Year
- H. Medium Term Fiscal Policy Statement
- I. Medium Term Expenditure Framework Statement
- J. Expenditure Budget Volume-1
- K. Expenditure Budget Volume-2 (Part A and Part B)
- L. Concordance Tables to the Expenditure Budget Volume-2
- M. Receipts Budget
- N. Budget at a Glance
- O. Highlights of Budget.

The documents shown at Serial A, B, C and D are mandated by Art. 112, 113, 114(3) and 110(a) of the Constitution of India respectively, while the documents at Serial F, G, H and I are presented as per the provisions of the Fiscal Responsibility and Budget Management Act, 2003. Other documents are in the nature of explanatory statements supporting the mandated documents with narrative or other content in a user-friendly format suited for quick or contextual references. Hindi version of all these documents is also presented to the Parliament. A web version is hosted at <http://indiabudget.nic.in>, with hyperlinks, intended to make surfing more efficient and user-friendly.

**2.1** In addition to the above, individual Departments/Ministries also prepare and present to the Parliament their Detailed Demands for Grants, their Outcome Budget and their Annual Reports. The Economic Survey which highlights the economic trends in the country and facilitates a better appreciation of the mobilization of resources and their allocation in the Budget is brought out by the Economic Division of the Department of Economic Affairs, Ministry of Finance. The Economic Survey is presented to the Parliament ahead of the Union Budget. The web versions of these documents are normally posted by the respective Ministries/Departments on their web sites.

**3.1** A brief description of the Budget documents listed in para 1 is given below.

#### **3. (A) Annual Financial Statement (AFS)**

Annual Financial Statement (AFS), the document as provided under Article 112, shows estimated receipts and expenditure of the Government of India for 2016-17 in relation to estimates for 2015-16 as also actual expenditure for the year 2014-15. The receipts and disbursements are shown under three parts in which Government Accounts are kept viz., (i) the Consolidated Fund, (ii) the Contingency Fund and (iii) the Public Account. The Annual Financial Statement distinguishes the expenditure on revenue account from the expenditure on other accounts, as is mandated in the Constitution of India. The Government Budget therefore,

comprises the Revenue Budget and the Capital Budget. The estimates of receipts and expenditure included in the Annual Financial Statement are for expenditure net of refunds and recoveries. The Union Government Finance Accounts also reflect expenditure in a similar manner.

The significance of the Consolidated Fund, the Contingency Fund and the Public Account as well as the distinguishing features of the Revenue and the Capital Budget are given below briefly:

- (i) The Consolidated Fund of India (CFI) draws its existence from Article 266 of the Constitution. All revenues received by the Government, loans raised by it, and also its receipts from recoveries of loans granted by it, together form the Consolidated Fund. All expenditure of the Government is incurred from the Consolidated Fund of India and no amount can be drawn from the Consolidated Fund without due authorisation from the Parliament.
- (ii) Article 267 of the Constitution authorises the existence of a Contingency Fund of India which is an imprest placed at the disposal of the President of India to facilitate meeting of urgent unforeseen expenditure by the Government pending authorisation from the Parliament. Parliamentary approval for such unforeseen expenditure is obtained, ex- post-facto, and an equivalent amount is drawn from the Consolidated Fund to recoup the Contingency Fund after such ex-post-facto approval. The corpus of the Contingency Fund as authorised by Parliament presently stands at ₹ 500 crore.
- (iii) Moneys held by Government in Trust are kept in the Public Account. Provident Funds, Small Savings collections, income of Government set apart for expenditure on specific objects such as road development, primary education, Reserve/Special Funds etc., are examples of moneys kept in the Public Account. Public Account funds that do not belong to the Government and have to be finally paid back to the persons and authorities who deposited them, do not require Parliamentary authorisation for withdrawals from Public Account. When amounts are withdrawn from the Consolidated Fund with the approval of the Parliament and kept in the Public Account for expenditure on specific objects, the actual expenditure on the specific object is again submitted for vote of the Parliament for withdrawal from the Public Account for incurring expenditure on the specific object.

The Union Budget can be demarcated into the part pertaining to revenue which is for ease of reference termed as Revenue Budget in (iv) below and the part pertaining to Capital which is for ease of reference termed as Capital Budget in (v) below.

- (iv) The Revenue Budget consists of the revenue receipts of the Government (tax revenues and other revenues) and the expenditure met from these revenues. Tax revenues comprise proceeds of taxes and other duties levied by the Union. The estimates of revenue receipts shown in the Annual Financial Statement take into account the effect of various taxation proposals made in the Finance Bill. Other receipts of the Government mainly consist of interest and dividend on investments made by the Government, fees, and other receipts for services rendered by the Government. Revenue expenditure is for the normal running of Government departments and for rendering of various services, making interest payments on debt, meeting subsidies, etc. Broadly, the expenditure which does not result in creation of assets for the Government of India, is treated as revenue expenditure. All grants given to the State Governments/Union Territories and other parties are also treated as revenue expenditure even though some of the grants may be used for creation of capital assets. Revenue expenditure which results in the creation of capital assets is reduced from revenue deficit to arrive at the effective revenue deficit (ERD).

Effective Revenue Deficit (ERD) = Revenue Expenditure-Grants for Creation of Capital Assets

- (v) The Capital Budget consists capital receipts and capital payments. The capital receipts are loans raised by the Government from the public (these are termed as market loans), borrowings by the Government from the Reserve Bank of India and other parties through the sale of Treasury Bills, the loans received from foreign Governments and bodies, disinvestment receipts and recoveries of loans from State and Union Territory Governments and other parties. Capital payments consist of capital expenditure on acquisition of assets like land, buildings, machinery, equipment, as also investments in shares, etc., and loans and advances granted by Central Government to State and Union Territory Governments, Government companies, Corporations and other parties.

**(vi) Accounting Classification**

- The estimates of receipts and disbursements in the Annual Financial Statement and of expenditure in the Demands for Grants are shown according to the accounting classification prescribed under Article 150 of the Constitution. This enables the Parliament and the public to make a meaningful analysis of allocation of resources and the purposes of Government expenditure.
- The Annual Financial Statement shows separately, certain disbursements which are charged on the Consolidated Fund of India. The Constitution of India mandates that such items of expenditure such as emoluments of the President, salaries and allowances of the Chairman and the Deputy Chairman of the Rajya Sabha and the Speaker and the Deputy Speaker of the Lok Sabha, salaries, allowances and pensions of the Judges of the Supreme Court, the Comptroller and Auditor-General of India and the Central Vigilance Commission, interest on and repayment of loans raised by the Government and payments made to satisfy decrees of courts etc., may be charged on the Consolidated Fund of India and are not required to be voted by the Lok Sabha.

**3. (B) Demands for Grants**

- (i) Article 113 of the Constitution mandates that the estimates of expenditure from the Consolidated Fund of India included in the Annual Financial Statement and required to be voted by the Lok Sabha, be submitted in the form of Demands for Grants. The Demands for Grants are presented to the Lok Sabha along with the Annual Financial Statement. Generally, one Demand for Grant is presented in respect of each Ministry or Department. However, more than one Demand may be presented for a Ministry or Department depending on the nature of expenditure. In regard to Union Territories without Legislature, a separate Demand is presented for each of such Union Territories. In budget 2016-17 there are 98 Demands for Grants. Each Demand initially gives separately the totals of (i) 'voted' and 'charged' expenditure; (ii) the 'revenue' and the 'capital' expenditure and (iii) the grand total on gross basis of the amount of expenditure for which the Demand is presented. This is followed by the estimates of expenditure under different major heads of account. The breakup of the expenditure under each major head between 'Plan' and 'Non-Plan' is also given. The amounts of recoveries are also shown. The net amount of expenditure after reducing the recoveries from the gross amount is also shown. A summary of Demands for Grants is given at the beginning of this document, while details of 'New Service' or 'New Instrument of Service' such as, formation of a new company, undertaking or a new scheme, etc., if any, are indicated at the end of the document.
- (ii) Each Demand normally includes the total provisions required for a service, that is, provisions on account of revenue expenditure, capital expenditure, grants to State and Union Territory Governments and also loans and advances relating to the service. Where the provision for a service is entirely for expenditure charged on the Consolidated Fund of India, for example, interest payments (Demand for Grant No. 31), a separate Appropriation, as distinct from a Demand, is presented for that expenditure and it is not required to be voted by the Lok Sabha. Where, however, expenditure on a service includes both 'voted' and 'charged' items of expenditure, the latter are also included in the Demand presented for that service but the 'voted' and 'charged' provisions are shown separately in that Demand.

**3. (C) Appropriation Bill**

Under Article 114(3) of the Constitution, no amount can be withdrawn from the Consolidated Fund without the enactment of such a law by Parliament. After the Demands for Grants are voted by the Lok Sabha, the Parliament's approval for the withdrawal from the Consolidated Fund of the amounts so voted and of the amount required to meet the expenditure charged on the Consolidated Fund is sought through the Appropriation Bill.

The whole process, beginning with the presentation of the Budget and ending with discussions and voting on the Demands for Grants, requires sufficiently long time. The Lok Sabha is, therefore, empowered by the Constitution to make any grant in advance in respect of the estimated expenditure for a part of the financial year pending completion of the procedure of the voting on the Demands. This is termed as 'Vote on Account'. The purpose of the 'Vote on Account' is to keep the Government functioning, pending voting of 'final supply'. The Vote on Account is obtained from Parliament through an Appropriation (Vote on Account) Bill.

### **3. (D) Finance Bill**

At the time of presentation of the Annual Financial Statement before the Parliament, a Finance Bill is also presented in fulfillment of the requirement of Article 110 (1)(a) of the Constitution, detailing the imposition, abolition, remission, alteration or regulation of taxes proposed in the Budget. It also contains others provisions relating to Budget that could be classified as Money Bill. A Finance Bill is a Money Bill as defined in Article 110 of the Constitution. It is accompanied by a Memorandum explaining the provisions included in it.

### **3. (E) Memorandum Explaining the Provisions in the Finance Bill**

To facilitate understanding of the taxation proposals contained in the Finance Bill, the provisions and their implications are explained in the document titled Memorandum Explaining the Provisions of the Finance Bill.

### **3. (F) Macro-economic Framework Statement**

The Macro-economic Framework Statement is presented to Parliament under Section 3(5) of the Fiscal Responsibility and Budget Management Act, 2003 and the rules made thereunder. It contains an assessment of the growth prospects of the economy along with the statement of specific underlying assumptions. It also contains an assessment regarding the GDP growth rate, the domestic economy and the stability of the external sector of the economy, fiscal balance of the Central Government and the external sector balance of the economy.

### **3. (G) Fiscal Policy Strategy Statement**

The Fiscal Policy Strategy Statement is presented to Parliament under Section 3(4) of the Fiscal Responsibility and Budget Management Act, 2003. It outlines for the existing financial year, the strategic priorities of the Government relating to taxation, expenditure, lending and investments, administered pricing, borrowings and guarantees. The Statement explains how the current fiscal policies are in conformity with sound fiscal management principles and gives the rationale for any major deviation in key fiscal measures.

### **3. (H) Medium-term Fiscal Policy Statement**

The Medium-term Fiscal Policy Statement is presented to Parliament under Section 3(2) of the Fiscal Responsibility and Budget Management Act, 2003. It sets out the three-year rolling targets for five specific fiscal indicators in relation to GDP at market prices, namely (i) Revenue Deficit, (ii) Fiscal Deficit, (iii) Effective Revenue Deficit (iv) Tax to GDP ratio and (v) Total outstanding Central Government Debt at the end of the year. The Statement includes the underlying assumptions, an assessment of the balance between revenue receipts and revenue expenditure and the use of capital receipts including market borrowings for the creation of productive assets.

### **3. (I) Medium-term Expenditure Framework Statement**

The Medium-term Expenditure Framework Statement is presented to the Parliament under Section 3 of the Fiscal Responsibility and Budget Management Act, 2003. It sets forth the three-year rolling target for certain expenditure indicators along with delineation of the underlying assumptions and risks. The objective of the MTEF is to provide a closer integration between the budget and the FRBM Statements. This Statement is presented separately in the session next to the session in which Budget is presented, i.e. normally in the Monsoon Session.

**3.2** To facilitate a more comprehensive understanding of the major features of the Budget, certain other explanatory documents are presented. These are briefly summarized below:

### **3. (J) Expenditure Budget Volume-1**

- (i) This document deals with the revenue and the capital disbursements of various Ministries/Departments and gives the estimates with respect to each under 'Plan' and 'Non-Plan'. It also gives an analysis of various types of expenditure and broad reasons for the variations in estimates.
- (ii) Under the present accounting and budgetary procedures, certain classes of receipts, such as payments made by one Department to another and receipts of capital projects or schemes, are taken in reduction of the expenditure of the receiving Department. While the estimates of expenditure included in the Demands for Grants are for the gross amounts, the estimates of expenditure included in the Annual

Financial Statement are for the net expenditure, after taking into account the recoveries. The document, Expenditure Budget, makes certain other refinements such as netting expenditure of related receipts so that overstatement of receipts and expenditure figures, is avoided. As a result, the magnitudes of various items of expenditure are realistic. Contributions to International bodies and estimated strength of establishment of various Government Departments and provision thereof are shown in separate annexes. A statement each, showing (i) Gender Budgeting and (ii) Schemes for Development of Scheduled Castes and Scheduled Tribes including Scheduled Caste Sub Plan (SCSP) and Tribal Sub Plan (TSP) allocations and (iii) Schemes for the welfare of children are also included in this document. This year, two new statements are being introduced in this document. They are (i) the expenditure details and budget estimates regarding Autonomous Bodies and (ii) the details of certain important funds in the Public Account.

(iii) Plan Outlay

Plan expenditure forms a sizeable proportion of the total expenditure of the Central Government. The Demands for Grants of the various Ministries show the Plan expenditure and Non Plan expenditure under each head separately. The Expenditure Budget Vol. 1 also gives the total Plan provisions for each of the Ministries arranged under the various heads of development viz., General, Social, Economic and others, and highlights the budget provisions for certain important Plan programmes and schemes. Statements showing Externally Aided projects under State and Central Plan are also included in the document. A description of important schemes included in the Plan along with the objectives, targets and achievements is given in the Outcome Budgets of the respective Ministries.

(iv) Public Sector Enterprises

A large part of the Plan expenditure incurred by the Central Government is through public sector enterprises. Budgetary support for financing these enterprises, is provided by the Government either through investment in share capital or through loans. Expenditure Budget Vol.1 shows the estimates of capital and loan disbursements to public sector enterprises in 2015-16 and 2016-2017 for Plan and Non-Plan purposes and also the details of the extra budgetary resources available for financing their Plans. A detailed report on the working of public sector enterprises is given in the document titled 'Public Enterprises Survey' brought out separately by the Department of Public Enterprises. A report on the working of the enterprises under the control of various administrative Ministries is also given in the Annual Reports of the various Ministries circulated to the Members of Parliament separately. The annual reports along with the audited accounts of each of the Government companies are also separately laid before the Parliament. Besides, the reports of the Comptroller and Auditor General of India on the working of various public sector enterprises, are also laid before Parliament.

(v) Commercial Departments

Railways is the principal departmentally-run commercial undertaking of Government. The Budget of the Ministry of Railways and the Demands for Grants relating to Railway expenditure are presented to the Parliament separately. The total receipts and expenditure of the Railways are, however, incorporated in the Annual Financial Statement of the Government of India. All expenditure is depicted in the Receipts Budget and Expenditure Budget Vol. 1 and Vol. 2, net of receipts of the Departmental Commercial Undertakings, in order to avoid overstatement of both receipts and expenditure.

(vi) The receipts and expenditure of the Defence Demands shown in the Annual Financial Statement are explained in greater detail in the document Defence Services Estimates presented along with the Detailed Demands for Grants of the Ministry of Defence.

(vii) The details of grants given to bodies other than State and Union Territory Governments are given in the statements of Grants-in-aid paid to non-Government bodies appended to Detailed Demands for Grants of the various Ministries. Annex 5 to the Expenditure Budget Vol.1 shows details of grants-in-aid exceeding ₹ 5 lakhs (recurring) or ₹ 10 lakhs (non-recurring) to private institutions, organizations and individuals sanctioned during the year 2014-15.

### 3. (K) Expenditure Budget Volume-2

The provisions made for a scheme or a programme may spread over a number of Major Heads in the Revenue and Capital sections in a Demand for Grants. In the Expenditure Budget Vol. 2, the estimates made

for a scheme/programme are brought together and shown on a net basis Major Head-wise at one place. To understand the objectives underlying the expenditure proposed for various schemes and programmes in the Demands for Grants, suitable explanatory notes are included in this volume in which, wherever necessary, brief reasons for variations between the Budget Estimates and Revised Estimates for the current year and requirements for the ensuing Budget year are also given. This time Volume 2 will be in two Parts viz., A & B.

### **3. (L) Concordance tables to the Expenditure Budget Vol. 2**

This documents provides the demand-wise concordance tables for the rationalized line entries for Budget Estimates (BE) 2016-17. In certain demands, the line entries with respect of BE 2016-17 are different from those of the BE 2015-16. This is because the Government has considered the organization of schemes and projects demand-wise and has rationalised them. The aim of this rationalization was to make schemes outcome-oriented. This resulted in subsuming of certain line entries of BE 2015-16 under different, but meaningful categories as reflected in the line entries of the BE 2016-17 of the Expenditure Budget Volume-2. Hence BE 2016-17, is shown as a different group from BE and Revised Estimates (RE) 2015-16 in many of the demands. The demand-wise concordance table between these two groups, is being brought out as an explanatory document to Expenditure Budget Volume 2, to enable a clear understanding of the grouping of line entries of BE 2015-16 into the line entries of BE 2016-17.

### **3. (M) Receipts Budget**

Estimates of receipts included in the Annual Financial Statement are further analysed in the document "Receipts Budget". The document provides details of tax and non-tax revenue receipts and capital receipts and explains the estimates. The document also provides the arrears of tax revenues and non-tax revenues, as mandated under the Fiscal Responsibility and Budget Management Rules, 2004. Trend of receipts and expenditure along with deficit indicators, statement pertaining to National Small Savings Fund (NSSF), statement of revenues foregone, statement of liabilities, statement of guarantees given by the government, statements of assets and details of external assistance are also included in Receipts Budget. This also includes the Statement of Revenue Impact of Tax Incentives under the Central Tax System which seeks to list the revenue impact of tax incentives that are proposed by the Central Government. This was earlier called 'Statement of Revenue Foregone' and brought out as a separate statement in 2015-16. This has been merged in the Receipts Budget from 2016-17 onwards.

### **3. (N) Budget at a Glance**

- (i) This document shows in brief, receipts and disbursements along with broad details of tax revenues and other receipts. This document also exhibits broad break-up of expenditure - Plan and Non-Plan, allocation of Plan outlays by sectors as well as by Ministries/Departments and details of resources transferred by the Central Government to State and Union Territory Governments. This document also shows the revenue deficit, the gross primary deficit and the gross fiscal deficit of the Central Government. The excess of Government's revenue expenditure over revenue receipts constitutes revenue deficit of Government. The difference between the total expenditure of Government by way of revenue, capital and loans net of repayments on the one hand and revenue receipts of Government and capital receipts which are not in the nature of borrowing but which finally accrue to Government on the other, constitutes gross fiscal deficit. Gross primary deficit is gross fiscal deficit reduced by the gross interest payments. In the Budget documents 'gross fiscal deficit' and 'gross primary deficit' have been referred to in abbreviated form 'fiscal deficit' and 'primary deficit', respectively. This document also shows liabilities of the Government on account of securities (bonds) issued in lieu of oil and fertilizer subsidies.
- (ii) The document also includes a statement indicating the quantum and nature (share in Central Taxes, grants/loan) of the total Resources transferred to States and Union Territory Governments. Details of these transfers by way of share of taxes, grants-in-aid and loans are given in Expenditure Budget Volume 1. Bulk of grants and loans are disbursed by the Ministry of Finance and are included in the Demand 'Transfers to States' and partly in the Demand 'Transfer to UTs with legislature'. The grants and loans released to States and Union Territories by other Ministries/Departments are reflected in their respective Demands.

### **3. (O) Highlights of Budget**

This document explains the key features of the Budget 2016-2017, inter alia, indicating the prominent achievements in various sectors of the economy. It also explains, in brief, the budget proposals for allocation of funds to be made in important areas. The summary of tax proposals is also delineated in the document.

### **3. (P) Detailed Demands for Grants**

The Detailed Demands for Grants are laid on the table of the Lok Sabha sometime after the presentation of the Budget, but before the discussion on Demands for Grants commences. Detailed Demands for Grants further elaborate the provisions included in the Demands for Grants as also the actual expenditure during the previous year. A break-up of the estimates relating to each programme/organisation, wherever the amount involved is not less than ₹10 lakhs, is given under a number of object heads which indicate the categories and nature of expenditure incurred on that programme, such as salaries, wages, travel expenses, machinery and equipment, grants-in-aid, etc. At the end of these Detailed Demands are shown the details of recoveries taken in reduction of expenditure in the accounts.

### **3. (Q) Outcome Budget**

- (i) With effect from Financial Year 2007-08, the Performance Budget and the Outcome Budget hitherto presented to Parliament separately by Ministries/Departments, are merged and presented as a single document titled "Outcome Budget" by each Ministry/Department in respect of all Demands/Appropriations controlled by them, except those exempted from this requirement. The Outcome Budget broadly indicates physical dimensions of the financial budget of a Ministry/Department, indicating actual physical performance during the year 2014-2015, performance during the year 2015-2016 and the targeted performance during the year 2016-2017.
- (ii) Outcome Budget contains a brief introductory note on the organization and functions of the Ministry/Department, list of major programmes/schemes implemented by the Ministry/Department, its mandate, goal and policy framework, budget estimates, scheme-wise analysis of physical performance and linkage between financial outlays and outcome, review covering overall trends in expenditure vis-a-vis budget estimates in recent years, review of performance of statutory and autonomous bodies under the administrative control of the Ministry/Department, reform measures, targets and achievements and plans for future refinements.
- (iii) As far as feasible, coverage of women and SC/ST beneficiaries under various developmental schemes and schemes for the benefit of North Eastern Region are also separately indicated.

### **3. (R) Annual Reports**

A descriptive account of the activities of each Ministry/Department during the year 2015-2016 is given in the document Annual Report which is brought out separately by each Ministry/Department and circulated to Members of Parliament at the time of discussion on the Demands for Grants.

### **3. (S) Economic Survey**

The Economic Survey brings out the economic trends in the country which facilitates a better appreciation of the mobilisation of resources and their allocation in the Budget. The Survey analyses the trends in agricultural and industrial production, infrastructure, employment, money supply, prices, imports, exports, foreign exchange reserves and other relevant economic factors which have a bearing on the Budget, and is presented to the Parliament ahead of the Budget for the ensuing year.

The Budget of the Central Government is not merely a statement of receipts and expenditure. Since Independence, it has become a significant statement of government policy. The Budget reflects and shapes, and is, in turn, shaped by the country's economy. For a better appreciation of the impact of government receipts and expenditure on the other sectors of the economy, it is necessary to group them in terms of economic magnitudes, for example, how much is set aside for capital formation, how much is spent directly by the Government and how much is transferred by Government to other sectors of the economy by way of grants, loans, etc. This analysis is contained in the Economic and Functional Classification of the Central Government Budget which is brought out by the Ministry of Finance separately.

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