**INTRODUCTORY NOTES**

The Constitution of India under clause (2) of Article 203 provides that so much of the estimates of expenditure from the Consolidated Fund of State included in the Annual Financial Statement as are not charged on the Fund shall be submitted in the form of Demands for Grants for the vote of the Legislative Assembly. Although the estimates of expenditure “Charged” on the Consolidated Fund of State are not required to be voted by the Legislative Assembly, clause (1) of Article 203 of the Constitution permits discussion thereon. Accordingly, the Demands for Grants also shows distinctly the provision for expenditure, if any, “Charged” on the Consolidated Fund of the State in relation to the service represented by the Demand. Where the provision for a service is entirely for expenditure “Charged” on the Consolidated Fund of the State, for example, Governor and Public Service Commission, a separate Appropriation, as distinct from a Demand, is presented, although no vote is sought thereon.

 The Demands for Grants are being presented in four volumes. The objective is to facilitate proper and efficient handling of these Demands.

 The Demands for Grants and the Appropriation for 2014-15 presented to the Legislature are contained in these volumes in respect of all the Departments. A summary of the Demands for Grants have been listed in the Statement preceding the Demands. It contains list of the Demands for Grants and Appropriation for 2014-15 showing against each the corresponding provision under Revenue Account and Capital Account (including Loans) as well as “Voted” and “Charged”.

The Demands for Grants and the Appropriation have been restructured department-wise showing the various Major Heads of Accounts for the gross amounts of estimated expenditure without taking into account the estimated recoveries. These have been shown below under each respective Demands.

The estimates in each Demand have been reflected as Major Head, Sub-Major Head, Minor Head, Sub-Head, Detailed Head and Object Head of Accounts following the system of fifteen digit codification. The Details of salary expenditure on various services is annexed vide Annexure I and district wise devolution of Fund to Local Bodies is annexed vide Annexure – II to IV. Further the existing Centrally Sponsored Schemes and Schemes under Additional Central Assistance have been restructured into 66 schemes under Sub-Head as per guidelines of the Government of India from the current financial year.

 The 13th Finance Commission grant, Centrally Sponsored Plan Schemes, Additional Central Assistance, Special Plan Assistance, Schemes under Non-Lapsable Pool of Central Resources, North Eastern Council are included in the Budget for 2014-15. The allocations are purely tentative and incurrence of expenditure on these schemes is subject to clearance and release of funds by the concerned Ministries of the Government of India.

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