**INTRODUCTORY NOTES**

 The clause 2 of Article 203 of the Constitution of India mandates that the estimates of expenditure from the Consolidated Fund of State included in the Annual Financial Statement are required to be voted by the Legislative Assembly, be submitted in the form of 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 heads of account. The amounts of recoveries are also shown. A summary of Demands for Grants is given at the beginning of this document.

 Each Demand normally includes the total provisions required for a service, that is, provisions on account of revenue expenditure and capital expenditure. Where the provision for a service is entirely for expenditure charged on the Consolidated Fund of State, for example, Governor and Public Service Commission, a separate Appropriation, as distinct from a Demand, is presented for that expenditure and it is not required to be voted by the Legislative Assembly. 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.

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 & III.

With the decision on Plan- Non plan merger, the columns in the Budget Estimate 2017-18 is reduced to a single column.

 The 14th Finance Commission Grant, Centrally Sponsored Schemes, Schemes under Non-Lapsable Central Pool of Resources, North Eastern Council etc. are included in the Budget for 2017-18. These allocations are purely tentative and incurrence of expenditure under these schemes are subject to approval of the State Government and release of funds by the concerned Ministries of the Government of India.

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