



FINANCE COMMISSION IN COVID TIMES
Report For 2021-26



XV FINANCE COMMISSION

Volume-II Annexes
October 2020

ANNEXES

Pages

Chapter 1: Introduction

Ministry of Finance (Department of Economic Affairs)	Annex 1.1:	Notification Regarding Constitution of the Commission	1
	Annex 1.2:	Notification Regarding Corrigendum in ToR	5
	Annex 1.3:	Notification Regarding Appointment as Member in place of Part time Member	6
	Annex 1.4:	Notification Regarding Resignation of Member from Commission	7
	Annex 1.5:	Notification Regarding Appointment of Member in Commission	8
	Annex 1.6:	Notification Regarding Addition/Amendment in ToR	9
	Annex 1.7:	Notification Regarding Addition/Amendment in ToR	11
	Annex 1.8:	ToR- wise Mapping of the Chapters of FC-XV Report	13
	Annex 1.9:	List of Sanctioned Posts	16
	Annex 1.10:	List of Functionaries	17
	Annex 1.11:	Letter from Ministry of Finance regarding Delegation of Powers of Head of 'Department' to Shri Arvind Mehta, OSD to the Fifteenth Finance Commission	19
	Annex 1.12:	Rules of Procedure	21
	Annex 1.13:	Public Notice inviting suggestion on ToR	24
	Annex 1.14:	Public Notice inviting suggestion on Additional ToR	27
	Annex 1.15:	Constitution of the Advisory Council to the Commission	28
	Annex 1.16:	Constitution of the High Level Group on Health Sector	35
	Annex 1.17:	Constitution of the Cash Credit Limit Committee to review CCL Gap of Punjab	37

Annex 1.18:	Constitution of the Group to Examine the issues on Defence and Internal Security	39
Annex 1.19:	Constitution of the High Level Expert Group on Agriculture Exports	40
Annex 1.20:	Constitution of a Committee to review Fiscal Consolidation Roadmap of the General Government	42
Annex 1.21:	Studies Commissioned on "Evaluation of State Finances"	44
Annex 1.22:	List of other Studies Commissioned	45
Annex 1.22(A):	List of PPT Presentations and Studies by Multilateral and other Organisations	47
Annex 1.23:	Finance Commission's Meetings (FC-XV)	51
Annex 1.24:	List of Chairman's Meetings with Eminent Personalities/Organisations	54
Annex 1.25(A):	List of Meetings of the Commission with Hon'ble President, Vice President, Prime Minister and Finance Minister	56
Annex 1.25(B):	List of Meetings of the Commission with Individuals/Organisations	57
Annex 1.26:	Meetings held with Ministries/Departments of Union Government	59
Annex 1.27:	Meetings with Economist, Domain Experts, International and Other Organisations	64
Annex 1.28:	Meetings held with the Accountants General of States	66
Annex 1.29:	List of Meetings with Nodal officers of States	68
Annex 1.30:	Itinerary of FC- XV Visits to States	69
Annex 1.31:	List of the Meetings with Institutions/Organisations which have been assigned studies by FC-XV	70
Annex 1.32:	List of the Meetings of the Advisory Council of the Commission	72

Pages

Annex 1.33:	List of the Meetings with High Level Group on Health Sector	72
Annex 1.34:	List of the Meetings of the Cash Credit Limit Committee to review CCL Gap of Punjab	72
Annex 1.35:	List of the Meetings of the Group Constituted to examine the issues on Defence and Internal Security	73
Annex 1.36:	List of the Meetings of the High Level Expert Group on Agriculture Exports	73
Annex 1.37:	List of the Meetings of the Fiscal Consolidation Roadmap Committee	73
Annex 1.38:	List of Participants of Meetings with Nodal Officers of States (A to D)	74
Annex 1.39:	List of Participants of Meetings with State Governments	79
Annex 1.40:	Explanatory Memorandum, Report of FC-XV for Financial Year 2020-21	228

Chapter 3: Setting the Context: Analysis of the Past

Annex 3.1:	Revenue Deficit of States	233
Annex 3.2:	Gross Fiscal Deficit of States	234
Annex 3.3:	Outstanding Debt and Liabilities of States	235
Annex 3.4:	Own Tax Revenues of States	236
Annex 3.5:	Own Non-Tax Revenues of States	237
Annex 3.6:	Total Transfers from Union (Tax Devolution & Grants) to the States	238
Annex 3.7:	Revenue Expenditure of the States	239
Annex 3.8:	Capital Expenditure of the States	240
Annex 3.9:	Per Capita Revenue Expenditure	241
Annex 3.10:	Interest Payments	242
Annex 3.11:	Per Capita Capital Expenditure	243
Annex 3.12:	Per Capita Total Expenditure	244

Chapter 4: Pandemic Times: Analysis for the Future 2021-26

Annex 4.1:	Assessment of Union Government Finances for the Award Period of the FC-XV	245
------------	---	-----

Annex 4.2:	Assessment of Union Government Finances for the Award Period of the FC-XV (% of GDP)	247
Annex 4.3:	Transfers Recommended by the FC-XV	249
Annex 4.4:	Aggregate Transfers as a Percentage of Gross Tax Revenue, Revenue Receipts and GDP	250
Annex 4.5:	Normatively Assessed Annual Growth Rate of Comparable GSDP	251
Annex 4.6:	Projected Tax to GSDP Ratio	252
Annex 4.7:	Projected Non Tax Revenue to GSDP Ratio	253
Annex 4.8:	Indicative estimates of GST Compensation	254
Annex 4.9:	Assessed Own Revenue Receipts and Revenue Expenditure	255

Chapter 5: Resource Mobilisation

Annex 5.1:	Need to Establish Consistency Between Databases	265
Annex 5.2:	IT Return Data and National Accounts —Some indications	266
Annex 5.3:	Indicative Estimates of House Tax Potential-2019	269

Chapter 6: Towards Cooperative Federalism: Balancing Equity and Efficiency

Annex 6.1:	Population and Demographic Performance	270
Annex 6.2:	Area	271
Annex 6.3:	Forest and Ecology	272
Annex 6.4:	Income Distance	273
Annex 6.5:	Tax Effort	274

Chapter 7: Empowering Local Governments

Annex 7.1:	Summary of Property Tax Provisions as per State Acts	275
Annex 7.2:	Detailed Methodology for arriving at the State Wise Grants	278
Annex 7.3:	Share of States based on Population and Area	280
Annex 7.4:	Year-Wise Grants to Rural and Urban Local Bodies	281

Pages

Annex 7.5:	Year Wise Grants to Urban Local Bodies	282
Annex 7.6:	Grants to Million Plus Urban Agglomeration	283
Annex 7.7:	State Wise Cantonment Boards	286
Annex 7.8:	Framework for Monitoring Air Quality Parameters and Funding	288
Annex 7.8 A:	Elements of Air Quality Management	289
Annex 7.8 B:	Parameters for assessing the Composite Performance factor for 'D'	290
Annex 7.9 :	Service Level Benchmarks	292
Annex 7.10:	Total Health Grants	295
Annex 7.10 A-I:	Support for diagnostic infrastructure to the primary healthcare facilities -Sub-Centres	296
Annex 7.10 A-II:	Support for diagnostic infrastructure to the primary healthcare facilities – PHCs	297
Annex 7.10 A-III:	Support for diagnostic infrastructure to the primary healthcare facilities – UPHCs	298
Annex 7.10 B:	Financial Requirement for establishing Block Level Public Health Units	299
Annex 7.10 C:	Grants for Urban Health and Wellness Centres (UHCs)	300
Annex 7.10 D:	Grants for Building-less Sub-Centres, PHCs, CHCs	301
Annex 7.10 E:	Conversion of Rural PHCs and Sub-Centres (SCs) into Health and Wellness Centre	302

Chapter 8: Disaster Risk Management

Annex 8.1:	Gist of Recommendations of Finance Commissions on Disaster Management from FC-II onwards	304
Annex 8.2:	Indicative List of Mitigation Activities under NDMF/SDMF	306
Annex 8.3:	Methodology for Determination of State Level Allocations of Disaster Management	310

Annex 8.3A:	Disaster Risk Index (DRI) for States	312
Annex 8.3B:	Methodology for Determination of National Level Allocations of Disaster Management	318
Annex 8.4:	Annual State-wise Allocation for Disaster Management based on Area (15 per cent), Population (15 per cent), Average Expenditure (70 per cent), and Disaster Risk Index Method	319
Annex 8.5:	Union and State's Share in SDRMF (2021-26)	320

Chapter 9: Pandemic and Beyond: Building Resilience in Health Sector

Annex 9.1:	Health and Nutritional Indicators	321
Annex 9.2:	Life Expectancy of Major States	322
Annex 9.3:	Shortfall in Health Facilities as Per Estimation of Mid-year Population (as on 1 July 2019) in Rural Areas	323
Annex 9.4:	Number of Doctors in India	324
Annex 9.5:	Total Number of Nurses and Pharmacists in India	325
Annex 9.6:	Shortfall in Human Resource in Government Health Facilities (as per the memorandum received from MoHFW)	326
Annex 9.7:	Recommendations Received from Various Stakeholders	327
Annex 9.8:	Grants for Critical Care Hospitals	332
Annex 9.9:	Physical Targets and Grants for District Integrated Public Health Laboratories	333
Annex 9.10:	Grants for Training of Allied Healthcare Workers	334
Annex 9.11:	Grants for DNB Courses	335

Chapter 10: Performance-based Incentives and Grants

Annex 10.1:	A Subset of Performance Grading Index (PGI): Indicators for Incentivising States on Basis of Education	336
Annex 10.2:	Grants for Higher Education	337

Annex 10.3:	Methodology for Estimating Performance-based Reward	338
Annex 10.4:	Distribution of Agriculture Performance Incentive Grant to States	340
Annex 10.5:	Grants for Maintenance of PMGSY Roads	341
Annex 10.6:	Grants for Judiciary	342
Annex 10.7:	Grants Proposed for Statistics - Details of Variable and Fixed Components	343
Annex 10.8:	Grants for Statistics	344
Annex 10.9:	Summary of State-specific Grants	345
Annex 10.10:	Details of State-specific Grants	353

Chapter 12: Fiscal Consolidation Roadmap

Annex 12.1:	Indicative Debt Path of State Governments (per cent of GSDP)	380
-------------	--	-----

Chapter 13: Fiscal Architecture for Twenty-First Century India:**Fiscal Rules, Financial Management, and Institutions**

Annex 13.1:	India's governance of public financial management practices	381
Annex 13.2:	Selected Significant Gaps in the Existing Public Financial Management Structure	382
Annex 13.3:	Recommendations of Previous Finance Commissions on Fiscal Architecture	383

THE GAZETTE OF INDIA: EXTRAORDINARY

[Part II- Section 3- Sub-section(ii)]

MINISTRY OF FINANCE

(Department of Economic Affairs)

NOTIFICATION

New Delhi, the 27th November, 2017

S.O. 3755(E).—The following order made by the President is to be published for general information:—

ORDER

In pursuance of clause (1) of article 280 of the Constitution, read with the provisions of the Finance Commission (Miscellaneous Provisions) Act, 1951 (33 of 1951), the President is pleased to constitute a Finance Commission consisting of Shri N.K. Singh, Member of Parliament and former Secretary to the Government of India, as the Chairman and the following four other members, namely:—

1	Shri Shaktikanta Das Former Secretary to the Government of India	Member
2	Dr. Anoop Singh Adjunct Professor, Georgetown University	Member
3	Dr. Ashok Lahiri Chairman (Non-executive, part time) Bandhan Bank	Member (Part time)
4	Dr. Ramesh Chand Member, NITI Aayog	Member (Part time)

2. Shri Arvind Mehta shall be the Secretary to the Commission.
3. The Chairman and the other members of the Commission shall hold office from the date on which they respectively assume office up to the date of submission of Report or 30th day of October, 2019, whichever is earlier.
4. The Commission shall make recommendations as to the following matters, namely:—

Fifteenth Finance Commission

- (i) The distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided between them under Chapter I, Part XII of the Constitution and the allocation between the States of the respective shares of such proceeds;
 - (ii) The principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India and the sums to be paid to the States by way of grants-in-aid of their revenues under Article 275 of the Constitution for purposes other than those specified in the provisos to clause (1) of that article; and
 - (iii) The measures needed to augment the Consolidated Fund of a State to supplement the resources of the Panchayats and Municipalities in the State on the basis of the recommendations made by the Finance Commission of the State.
5. The Commission shall review the current status of the finance, deficit, debt levels, cash balances and fiscal discipline efforts of the Union and the States, and recommend a fiscal consolidation roadmap for sound fiscal management, taking into account the responsibility of the Central Government and State Governments to adhere to appropriate levels of general and consolidated government debt and deficit levels, while fostering higher inclusive growth in the country, guided by the principles of equity, efficiency and transparency. The Commission may also examine whether revenue deficit grants be provided at all.
6. While making its recommendations, the Commission shall have regard, among other considerations, to:
- (i) The resources of the Central Government and the State Governments for the five years commencing on 1st April 2020 on the basis of the levels of tax and the non-tax revenues likely to be reached by 2024-25. In the context of both tax and non-tax revenues, the Commission will also take into consideration their potential and fiscal capacity;
 - (ii) The demand on the resources of the Central Government particularly on account of defence, internal security, infrastructure, railways, climate change, commitments towards administration of UTs without legislature, and other committed expenditure and liabilities;
 - (iii) The demand on the resources of the State Governments, particularly on account of financing socioeconomic development and critical infrastructure, assets maintenance expenditure, balanced regional development and impact of the debt and liabilities of their public utilities;

- (iv) The impact on the fiscal situation of the Union Government of substantially enhanced tax devolution to States following recommendations of the 14th Finance Commission, coupled with the continuing imperative of the national development programme including New India – 2022;
 - (v) The impact of the GST, including payment of compensation for possible loss of revenues for 5 years, and abolition of a number of cesses, earmarking thereof for compensation and other structural reforms programme, on the finances of Centre and States; and
 - (vi) The conditions that GoI may impose on the States while providing consent under Article 293(3) of the Constitution.
7. The Commission may consider proposing measurable performance-based incentives for States, at the appropriate level of government, in following areas:
- (i) Efforts made by the States in expansion and deepening of tax net under GST;
 - (ii) Efforts and Progress made in moving towards replacement rate of population growth ;
 - (iii) Achievements in implementation of flagship schemes of Government of India, disaster resilient infrastructure, sustainable development goals, and quality of expenditure;
 - (iv) Progress made in increasing capital expenditure, eliminating losses of power sector, and improving the quality of such expenditure in generating future income streams;
 - (v) Progress made in increasing tax/non-tax revenues, promoting savings by adoption of Direct Benefit Transfers and Public Finance Management System, promoting digital economy and removing layers between the government and the beneficiaries;
 - (vi) Progress made in promoting ease of doing business by effecting related policy and regulatory changes and promoting labour intensive growth;
 - (vii) Provision of grants in aid to local bodies for basic services, including quality human resources, and implementation of performance grant system in improving delivery of services;
 - (viii) Control or lack of it in incurring expenditure on populist measures; and
 - (ix) Progress made in sanitation, solid waste management and bringing in behavioural change to end open defecation.

Fifteenth Finance Commission

8. The Commission shall use the population data of 2011 while making its recommendations.
9. The Commission may review the present arrangements on financing Disaster Management initiatives, with reference to the funds constituted under the Disaster Management Act, 2005 (53 of 2005), and make appropriate recommendations thereon.
10. The Commission shall indicate the basis on which it has arrived at its findings and make available the State wise estimates of receipts and expenditure.
11. The Commission shall make its report available by 30th October, 2019, covering a period of five years commencing 1st April, 2020.

New Delhi

Dated the 27th November, 2017

Sd/-

RAM NATH KOVIND

President of India

[No. 10(1)-B(S)/2016]

PRASHANT GOYAL, Jt. Secy. (Budget)

THE GAZETTE OF INDIA: EXTRAORDINARY

[Part II- Section 3- Sub-section(ii)]

MINISTRY OF FINANCE

(Department of Economic Affairs)

CORRIGENDUM

New Delhi, the 4th December, 2017

S.O. 3802(E).—In the notification of the Government of India in the Ministry of Finance (Department of Economic Affairs) number S.O.3755(E), dated the 27th November, 2017 published in the Gazette of India, Extraordinary, dated the 27th November, 2017 in line 3, paragraph 1, for "Member of Parliament" read "former Member of Parliament" .

[F. No.10(1)-B(S)/2016]

PRASHANT GOYAL, Jt. Secy.

THE GAZETTE OF INDIA: EXTRAORDINARY

[Part II- Section 3- Sub-section(ii)]

MINISTRY OF FINANCE
(Department of Economic Affairs)

NOTIFICATION

New Delhi, the 17th May, 2018

S.O. 1964(E).—The following order made by the President to be published for general information:—

ORDER

Whereas, the Fifteenth Finance Commission has been constituted by the President by an Order published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide notification of the Government of India in the Ministry of Finance, (Department of Economic Affairs) number S.O. 3755 (E), dated the 27th November, 2017, and Dr. Ashok Lahiri was appointed as a Member (Part time) of the said Commission;

And, whereas, Dr. Ashok Lahiri has resigned as Chairman (Non-executive, part time) Bandhan Bank; And, whereas, the President is pleased to appoint Dr. Ashok Lahiri as Member of the Finance Commission and for that purpose makes the following amendment in the Order aforesaid, namely: -

In the said Order, in paragraph 1, for serial number 3 and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

“3. Dr.Ashok Lahiri - Member”

Former Chief Economic Adviser,

Ministry of Finance

and

Former Chairman (Non-executive, part time)

Bandhan Bank

Sd/-

RAM NATH KOVIND

President of India

[F. No. 10(3)-B(S)/2016]

ARVIND SHRIVASTAVA, Jt. Secy. (Budget)

Note : The principal notification for constitution of the Finance Commission was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide number S.O. 3755 (E), dated the 27th November, 2017.

THE GAZETTE OF INDIA: EXTRAORDINARY

[Part II- Section 3- Sub-section(ii)]

MINISTRY OF FINANCE

(Department of Economic Affairs)

NOTIFICATION

New Delhi, the 12th December, 2018

S.O. 6142(E).—The following Order made by the President to be published for general information:-

ORDER

Whereas, the Fifteenth Finance Commission has been constituted by the President with the Notification of the Government of India, in the Ministry of Finance (Department of Economic Affairs) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (ii), vide S.O. 3755(E), dated the 27th November, 2017 and Shri Shaktikanta Das was appointed as Member of the said Commission.

And, whereas, Shri Shaktikanta Das has resigned as Member from the said Commission and the President has been pleased to accept the said resignation with effect from the 11th December 2018.

New Delhi

Dated the 12th December, 2018

Sd/-

(RAM NATH KOVIND)

President of India

[F. No. 10(1)-B(S)/2016]

ARVIND SHRIVASTAVA, Jt. Secy. (Budget)

Note: The Principal notification for constitution of the Finance Commission was published in the Gazette of India, Extraordinary vide number S.O. 3755 (E), dated the 27th November, 2017

THE GAZETTE OF INDIA: EXTRAORDINARY
[Part II- Section 3- Sub-section(ii)]

MINISTRY OF FINANCE
(Department of Economic Affairs)

NOTIFICATION
New Delhi, the 27th February, 2019

S.O. 1040(E).—The following Order made by the President to be published for general information:-

ORDER

Whereas, the Fifteenth Finance Commission has been constituted by the President by an order of the Government of India, in the Ministry of Finance (Department of Economic Affairs) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide S.O. 3755(E), dated the 27th November, 2017 and Shri Shaktikanta Das was appointed as one of the Member of the said Commission.

And whereas, Shri Shaktikanta Das had resigned as Member from the said Commission and the President had pleased to accept the said resignation with effect from the 11th December 2018 by an order of the Government of India, in the Ministry of Finance (Department of Economic Affairs) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide S.O. 6142(E), dated the 12th December, 2018;

Now, therefore, in pursuance of clause (1) of article 280 of the Constitution, read with sections 3, 4 and 6 of the Finance Commission (Miscellaneous Provisions) Act, 1951 (33 of 1951), the President is pleased to appoint Shri Ajay Narayan Jha as Member of the Finance Commission with effect from the 1st March, 2019 and for that purpose makes the following amendment in the aforesaid Order dated the 27th November, 2017, namely:-

In the said Order, in paragraph 1, for serial number 1 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

“1. Shri Ajay Narayan Jha, - Member”

Finance Secretary,
Government of India
New Delhi

Dated the 27th February, 2019

Sd/-
(RAM NATH KOVIND)
President of India

[F. No. 10(1)-B(S)/2016]

ARVIND SHRIVASTAVA, Jt. Secy. (Budget)

Note: The Principal order for constitution of the Finance Commission was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 3755(E), dated the 27th November, 2017.

THE GAZETTE OF INDIA: EXTRAORDINARY

[Part II- Section 3- Sub-section(ii)]

MINISTRY OF FINANCE

(Department of Economic Affairs)

NOTIFICATION

New Delhi, the 29th July, 2019

S.O. 2691(E). —The following order made by the President is published for general information:-

ORDER

In pursuance of clause (1) of article 280 of the Constitution, read with the provisions contained in the Finance Commission (Miscellaneous Provisions) Act, 1951 (33 of 1951), the President is pleased to further amend the order number S.O.3755 (E), dated the 27th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 27th November, 2017, namely:-

In the said order,-

- (a) in paragraph 3, for the words, figures and letters “the 30th day of October, 2019”, the words, figures and letters “the 30th day of November, 2019” shall be substituted;
- (b) after paragraph 9, the following paragraph shall be inserted, namely:- “9A. The Commission shall also examine whether a separate mechanism for funding of defence and internal security ought to be set up, and if so, how such a mechanism could be operationalised.”;
- (c) in paragraph 11, for the words, figures and letters “the 30th day of October, 2019”, the words, figures and letters “the 30th day of November, 2019” shall be substituted.

New Delhi

Dated the 29th July, 2019

Sd/-

(RAM NATH KOVIND)

President of India

[F. No. 10 (1)-B(S)/2016/vol.III]

ARVIND SRIVASTAVA, Jt. Secy. (Budget)

Fifteenth Finance Commission

Note: - The principal order was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide number S.O.3755 (E), dated the 27th November, 2017 and subsequently amended vide the following notifications, namely:-

- (i) S. O. 3802(E), dated the 4th December, 2017;
- (ii) S. O. 1964(E), dated the 17th May, 2018;
- (iii) S. O. 6142(E), dated the 12th December, 2018;
- (iv) (S. O. 1040(E), dated the 27th February, 2019.

THE GAZETTE OF INDIA: EXTRAORDINARY

[Part II- Section 3- Sub-section(ii)]

MINISTRY OF FINANCE
(Department of Economic Affairs)

NOTIFICATION

New Delhi, the 29th November, 2019

S.O. 4308(E).—The following order made by the President is published for general information:—

ORDER

In pursuance of clause (1) of article 280 of the Constitution, read with the provisions contained in the Finance Commission (Miscellaneous Provisions) Act, 1951 (33 of 1951), the President is pleased to further amend the order number S.O.3755 (E), dated the 27th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 27th November, 2017, namely:—

In the said order, -

- (a) in paragraph 3, for the words, figures and letters, “date of submission of report or the 30th day of November, 2019”, the words, figures and letters, “date of submission of final report or 30th day of October, 2020” shall be substituted;
- (b) after paragraph 10, the following paragraph shall be inserted, namely:- “10A. The Commission shall submit two reports, namely a first report for financial year 2020-21 and a final report for an extended period of 2021-22 to 2025-26.”
- (c) for paragraph 11, the following paragraph shall be substituted, namely:- “11. The Commission shall make its final report available by 30th day of October, 2020 covering a period of five years commencing 1st April, 2021”.

Sd/-

RAM NATH KOVIND

President of India

[F.No.10 (1)-B(S)/2019]

RAJAT KUMAR MISHRA, Jt. Secy. (Budget)

Note: The principal order was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide number S.O.3755 (E), dated the 27th November, 2017 and subsequently amended vide the following notifications, namely:-

- (i) S. O. 3802(E), dated the 4th December, 2017;
- (ii) S. O. 1964(E), dated the 17th May, 2018;
- (iii) S. O. 6142(E), dated the 12th December, 2018;
- (iv) S. O. 1040(E), dated the 27th February, 2019;
- (v) S. O. 2691(E), dated the 29th July, 2019.

ToR-wise Mapping of the Chapters of FC-XV Report

Terms of References of FC-XV		Chapters
4.	The Commission shall make recommendations as to the following matters, namely:—	
(i)	The distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided between them under Chapter I, Part XII of the Constitution and the allocation between the States of the respective shares of such proceeds;	6
(ii)	The principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India and the sums to be paid to the States by way of grants-in-aid of their revenues under Article 275 of the Constitution for purposes other than those specified in the provisos to clause (1) of that article; and	10
(iii)	The measures needed to augment the Consolidated Fund of a State to supplement the resources of the Panchayats and Municipalities in the State on the basis of the recommendations made by the Finance Commission of the State.	7
5.	The Commission shall review the current status of the finance, deficit, debt levels, cash balances and fiscal discipline efforts of the Union and the States, and recommend a fiscal consolidation roadmap for sound fiscal management, taking into account the responsibility of the Central Government and State Governments to adhere to appropriate levels of general and consolidated government debt and deficit levels, while fostering higher inclusive growth in the country, guided by the principles of equity, efficiency and transparency. The Commission may also examine whether revenue deficit grants be provided at all.	3,10, 12,13
6.	While making its recommendations, the Commission shall have regard, among other considerations, to:	
(i)	The resources of the Central Government and the State Governments for the five years commencing on 1st April 2020	4,5,6,12

Terms of References of FC-XV	Chapters
on the basis of the levels of tax and the non-tax revenues likely to be reached by 2024-25. In the context of both tax and non-tax revenues, the Commission will also take into consideration their potential and fiscal capacity;	
(ii) The demand on the resources of the Central Government particularly on account of defence, internal security, infrastructure, railways, climate change, commitments towards administration of UTs without legislature, and other committed expenditure and liabilities;	4,6,11,12
(iii) The demand on the resources of the State Governments, particularly on account of financing socio-economic development and critical infrastructure, assets maintenance expenditure, balanced regional development and impact of the debt and liabilities of their public utilities;	4,5,6,9,10,12
(iv) The impact on the fiscal situation of the Union Government of substantially enhanced tax devolution to States following recommendations of the 14th Finance Commission, coupled with the continuing imperative of the national development programme including New India – 2022;	4,6,12
(v) The impact of the GST, including payment of compensation for possible loss of revenues for 5 years, and abolition of a number of cesses, earmarking thereof for compensation and other structural reforms programme, on the finances of Centre and States; and	5,4 ,6,12
(vi) The conditions that GoI may impose on the States while providing consent under Article 293(3) of the Constitution.	4,12
7. The Commission may consider proposing measurable performance-based incentives for States, at the appropriate level of government, in following areas:	
(i) Efforts made by the States in expansion and deepening of tax net under GST;	5,10
(ii) Efforts and Progress made in moving towards replacement rate of population growth ;	6,10

Terms of References of FC-XV	Chapters
(iii) Achievements in implementation of flagship schemes of Government of India, disaster resilient infrastructure, sustainable development goals, and quality of expenditure;	8,10,13
(iv) Progress made in increasing capital expenditure, eliminating losses of power sector, and improving the quality of such expenditure in generating future income streams;	10,13
(v) Progress made in increasing tax/non-tax revenues, promoting savings by adoption of Direct Benefit Transfers and Public Finance Management System, promoting digital economy and removing layers between the government and the beneficiaries;	5,10,13
(vi) Progress made in promoting ease of doing business by effecting related policy and regulatory changes and promoting labour intensive growth;	10
(vii) Provision of grants in aid to local bodies for basic services, including quality human resources, and implementation of performance grant system in improving delivery of services;	7,10
(viii) Control or lack of it in incurring expenditure on populist measures; and	10
(ix) Progress made in sanitation, solid waste management and bringing in behavioural change to end open defecation.	7,10
8. The Commission shall use the population data of 2011 while making its recommendations.	6, 7, 10
9. The Commission may review the present arrangements on financing Disaster Management initiatives, with reference to the funds constituted under the Disaster Management Act, 2005 (53 of 2005), and make appropriate recommendations thereon.	8
9A. The Commission shall also examine whether a separate mechanism for funding of defence and internal security ought to be set up, and if so, how such a mechanism could be operationalised.	11
10. The Commission shall indicate the basis on which it has arrived at its findings and make available the State wise estimates of receipts and expenditure.	4, 6, 12

List of Sanctioned Posts

SN	Name of the Post	No. of Posts	Pay Level (7th CPC)
1	Secretary	1	15
2	Joint Secretary	2	14
3	Economic Adviser	1	14
4	Director	4	13
5	Joint Director	3	12
6	Private Secretary to Chairman	1	12
7	Deputy Director	6	11
8	PPS/Addl. PS	5	11
9	Librarian and Information Officer	1	11
10	Assistant Director	8	10
11	Admn. & A/C Officer	1	10
12	Assistant Accounts Officer	1	8
13	Steno Grade-B	6	8
14	Economic Officer	10	7
15	Assistant Section Officer	4	7
16	Cashier	1	6
17	Steno Grade-C	8	7
18	Hindi Steno Grade-C	1	7
19	Steno Grade-D	4	4
20	Senior Sectt. Assistant (UDC)	2	4
21	Telephone Operator	1	2
22	Hindi Typist	1	2
23	Junior Sectt. Assistant (LDC)	3	2
24	Staff Car Driver	5	2
25	MTS	5	1
Total		85	

List of Functionaries	
Chairman	Shri N. K. Singh
Members	Shri Shaktikanta Das (Resigned on 11.12.2018) Shri Ajay Narayan Jha (vice Shri Shaktikanta Das) Prof. Anoop Singh Dr. Ashok Lahiri Dr. Ramesh Chand
Secretary	Shri Arvind Mehta
Additional Secretary	Shri Mukhmeet S. Bhatia
Joint Secretary	Dr. Ravi Kota (up to 11.08.2020)
Economic Adviser	Shri Antony Cyriac
Media Adviser	Ms. Maushumi Chakravarty
Directors	Shri Bharat Bhushan Garg Shri Gopal Prasad (up to 15.09.2020) Shri Jasvinder Singh (Retired on 31.07.2020) and joined as consultant on 01.08.2020 Shri Kandarp V. Patel
Joint Directors	Ms. Aditi Pathak Shri Anand Singh Parmar Shri Manish Dev Ms. Shikha Dahiya Ms. Sweta Satya
Sr. Principal Private Secretary	Shri S. Sudarshan
Under Secretary	Shri S. R. Raja OSD to Chairman
Deputy Directors	Shri Nitish Saini (up to 17.12.2019) Shri Ritesh Kumar Shri Sandeep Kumar Shri Vijay Kumar Mann
Library & Information Officer	Shri D. K. Sharma
Principal Private Secretary	Shri J. K. Wadhwa (Retired on 31.12.2019) and joined as consultant on 01.01.2020 Shri P. Venkat Swamy

List of Functionaries	
	Shri R. Thyagarajan Shri S. Puttanna Shri Sansar Chand Birdi
Assistant Directors	Shri Mahesh Kumar Shri Mukesh Kumar Singh Shri Pankaj Gera (up to 13.12.2019) Shri Parveen Jain Shri R. Suresh Shri Salam Shyamsunder Singh Shri Sushant Kumar Bajaj Shri Vikas Ahlawat
Junior Sectt. Assistant	Shri Hari Dutt
Consultant	Shri A. C. Mehta Shri Abhishek Singh Shri Ashok Kumar Verma Shri Balbir Singh Shri Bhola Ram Shri Eugene Francis Shri J. K. Ahuja Shri N. Dwarkanathan Shri P.L.N. Murthy Shri Prakash A Shri Ravinder Kumar Shri S. Gopalkrishnan Ms. Shatakshi Garg (up to 30.08.2020)
Junior Consultant	Shri Aniket
Assistant Director (OL)	Shri Sanjeev Nayan Saha
Senior Translation Officer	Dr. Anand Prakash Yadav Shri Anup Shaw Shri Jaiveer Shri Om Prakash Singh

No.A.19011/2/2017-Ad.III
Government of India
Ministry of Finance
Department of Economic Affairs

New Delhi, October, 27, 2017

OFFICE ORDER

Sub: Delegation of Powers of Head of Department to Shri Arvind Mehta, Officer on Special Duty to the Fifteenth Finance Commission – regarding.

In exercise of powers conferred on this Department vide Rule 13(2) of the Delegation of Financial Powers Rules, 1978, it has been decided that Shri Arvind Mehta, IAS (HP:84) offices on Special Duty in the Fifteenth Finance Commission will exercise all the powers vested in a Head of Department to administer the Budget placed at the disposal of the Fifteenth Finance Commission with effect from the date of the order:

Provided that no power under this sub-rule shall be re-delegated in respect of:

- a) Creation of posts;
 - b) Write-off of losses; and
 - c) Re-appropriation of funds exceeding 10 per cent of the original budget provision for either of the primary units of appropriation or sub-head, i.e. , the primary unit or sub-head from which the funds are being re appropriated or the primary unit or sub-head to which the funds are to be re appropriated, whichever is less.
2. This issues with the approval of competent authority and with the concurrence of Integrated Finance Division vide their FTS No.356116/JS&FA(Finance)/2017 dated 26.10.2017.

Sd/-

(Sunil Kumar Gupta)

Under Secretary to the Govt. of India

Copy to:

1. Shri Arvind Mehta, IAS (HP:84), Officer on Special Duty, Advance Cell in the Fifteenth Finance Commission, North Block, New Delhi
2. Deputy Director(Budget)[Shri Rajeev Nayan Sharma], Department of Economic Affairs, North Block – w.r.t. their ID No 10(1)-B(S)/2017 (Part) 20-10-2017.

Fifteenth Finance Commission

3. Assistant Director, Finance Commission Division, Department of Expenditure, CGO Complex, Lodhi Road, New Delhi.
4. O/o the Principal Director of Audit, Economic & Service Ministries, AGCR Building, IP Estate, New Delhi
5. O/o the Chief Controller of Accounts, Department of Economic Affairs, Ministry of Finance (Internal Audit Wing), RFA Barracks, Church Road, New Delhi.
6. Pay & Accounts Officer, Department of Economic Affairs, North Block.
7. D.D.O. Department of Economic Affairs, North Block.
- 8-20. JS(ACC)/JS(Budget)/DS(Admn.)/US(IF(I)/Ad-I/I-A/II/IV/V/Finance Library/Vigilance/ Protocol/HIC/Guard File.

Fifteenth Finance Commission Rules of Procedure

In exercise of the powers vested by Clause (4) of Article 280 of the Constitution of India and Section 8 of the Finance Commission (Miscellaneous Provisions) Act, 1951 (XXXIII of 1951), the Fifteenth Finance Commission lays down the following rules to determine its procedure, viz.

1. Formal meetings of the Commission shall be held as and when necessary for taking evidence and/or for meeting representatives of the Central and State Governments and other public bodies and persons. The time and place of such meetings shall be fixed by the Secretary after ascertaining the convenience of the Chairman and Members.
2. Internal meetings of the Commission shall be informal.
3. All meetings of the Commission shall be held in private session.
4. Meetings shall ordinarily be so arranged that all the Members are present. If for unavoidable reasons, any Member is unable to attend, meetings may still be held if at least three Members including the Chairman are present. If for any reason, the Chairman is unable to attend, he may nominate one of the members to chair the meeting.
5. Such officer(s) of the Commission shall be present at the meetings of the Commission as are so directed by the Secretary, in consultation with the Chairman.
6. The minutes of the proceedings of informal meetings (unless otherwise decided) shall be maintained by the Secretary in the form of a Minute-book and shall be circulated to the members. The minutes shall be put up for confirmation in the next meeting of the Commission.
7. No verbatim record of the proceedings of the formal meetings of the Commission shall ordinarily be kept. When no verbatim record is kept, a summary of the proceedings of the meetings shall be prepared by or under the direction of the Secretary as soon as possible and shall be circulated to the Members of the Commission. When a verbatim record is kept, the portion relating to each witness shall be sent to him before it is finally taken on record. Alternatively, the Commission may also request the concerned witnesses to send their statements in writing.
8. No information relating to the meetings or the work of the Commission shall be furnished to the press by any member of the staff except under the direction of the Chairman or Secretary.

Fifteenth Finance Commission

9. The Secretary of the Commission, under the general direction of the Chairman, shall be in overall charge of the office of the Commission and shall be responsible to the Commission for its proper functioning.
10. All communications from the Commission, other than a formal report, shall be signed by the Chairman or the Secretary (or by an officer not below the rank of a Deputy Secretary authorized by the Secretary to sign on his behalf) as may be appropriate, but no communication purporting to express the views of the Commission shall be issued without its approval.
11. The Secretary shall submit to the Commission all communications or proposals relating to the terms and conditions of service of the Chairman/Members of the commission or such matters, which personally concern them. Action in such matters will be taken only in consultation with the Chairman/ Member(s)/Commission, as may be appropriate.
12. The Secretary shall keep the Commission informed from time to time of all important matters pertaining to the work of the Commission.
13. All appointments to gazetted posts of the Commission, including those made by transfer from other Governments or Government Departments except those where the approval of Appointments Committee of Cabinet is required, shall be made by the Secretary. The appointments requiring the approval of the Appointments Committee of Cabinet and those of consultants shall be made with the approval of the Chairman.
14. Appointments of staff other than those referred to in Rule 13, including staff obtained on transfer from other Governments or Government Departments shall be made by the Secretary, or by an officer not below the rank of Deputy Secretary, duly authorised by him.
15. The provisions of rules 13 and 14 shall be subject to the condition that in respect of appointments of the personal staff of the Members of the Commission, the Member concerned shall be consulted.
16. The Secretary may grant leave, whether regular or casual, to a Gazetted Officer. As regards the non-Gazetted staff, the leave may be sanctioned by an officer not below the rank of Deputy Secretary authorised by the Secretary for the purpose. In the case of the personal staff of the Chairman and members of the Commission, they will be duly consulted before leave is granted to them.
17. The budget and the revised estimates of the Commission shall be submitted to the Commission for approval before they are communicated by the Secretary to the Finance Ministry.

18. All communications received by the Commission dealing with the matters on which they have to submit a report to the President, all material placed before the Commission and all discussions at the meeting of the Commission shall be treated as confidential.
19. The Commission may engage relevant institutes and experts for study/inputs as decided by the Commission.

Fifteenth Finance Commission

PUBLIC NOTICE **Inviting Suggestion on ToR**

1. The Fifteenth Finance Commission invites suggestions on issues related to the terms of reference from the members of the general public, institutions and organizations.
2. The Fifteenth Finance Commission has been constituted by the President in pursuance of the provisions of the Constitution of India under the Chairmanship of Sh. N. K. Singh, vide a gazette notification dated 27th November, 2017. The other members of the Commission are Shri Shaktikanta Das; Dr. Anoop Singh; Dr. Ashok Lahiri and Dr. Ramesh Chand. The Commission shall make recommendations covering a period of five years commencing on the 01st April 2020 as to the following matters:-
 - (i) The distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided between them under Chapter I, Part XII of the Constitution and the allocation between the States of the respective shares of such proceeds;
 - (ii) The principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India and the sums to be paid to the States by way of grants-in-aid of their revenues under Article 275 of the Constitution for purposes other than those specified in the provisos to clause (1) of that article; and
 - (iii) The measures needed to augment the Consolidated Fund of a State to supplement the resources of the Panchayats and Municipalities in the State on the basis of the recommendations made by the Finance Commission of the State.
3. The Commission shall review the current status of the finance, deficit, debt levels, cash balances and fiscal discipline efforts of the Union and the States, and recommend a fiscal consolidation roadmap for sound fiscal management, taking into account the responsibility of the Central Government and State Governments to adhere to appropriate levels of general and consolidated government debt and deficit levels, while fostering higher inclusive growth in the country, guided by the principles of equity, efficiency and transparency. The Commission may also examine whether revenue deficit grants be provided at all.
4. While making its recommendations, the Commission shall have regard, among other considerations, to:
 - (i) The resources of the Central Government and the State Governments for the five years commencing on 1st April 2020 on the basis of the levels of tax and the non-

tax revenues likely to be reached by 2024-25. In the context of both tax and non-tax revenues, the Commission will also take into consideration their potential and fiscal capacity;

- (ii) The demand on the resources of the Central Government particularly on account of defence, internal security, infrastructure, railways, climate change, commitments towards administration of UTs without legislature, and other committed expenditure and liabilities;
 - (iii) The demand on the resources of the State Governments, particularly on account of financing socioeconomic development and critical infrastructure, assets maintenance expenditure, balanced regional development and impact of the debt and liabilities of their public utilities;
 - (iv) The impact on the fiscal situation of the Union Government of substantially enhanced tax devolution to States following recommendations of the 14th Finance Commission, coupled with the continuing imperative of the national development programme including New India – 2022;
 - (v) The impact of the GST, including payment of compensation for possible loss of revenues for 5 years, and abolition of a number of cesses, earmarking thereof for compensation and other structural reforms programme, on the finances of Centre and States; and
 - (vi) The conditions that GoI may impose on the States while providing consent under Article 293(3) of the Constitution.
5. The Commission may consider proposing measurable performance-based incentives for States, at the appropriate level of government, in following areas:
- (i) Efforts made by the States in expansion and deepening of tax net under GST;
 - (ii) Efforts and Progress made in moving towards replacement rate of population growth;
 - (iii) Achievements in implementation of flagship schemes of Government of India, disaster resilient infrastructure, sustainable development goals, and quality of expenditure;
 - (iv) Progress made in increasing capital expenditure, eliminating losses of power sector, and improving the quality of such expenditure in generating future income streams;
 - (v) Progress made in increasing tax/non-tax revenues, promoting savings by

Fifteenth Finance Commission

- adoption of Direct Benefit Transfers and Public Finance Management System, promoting digital economy and removing layers between the government and the beneficiaries;
- (vi) Progress made in promoting ease of doing business by effecting related policy and regulatory changes and promoting labour intensive growth;
 - (vii) Provision of grants in aid to local bodies for basic services, including quality human resources, and implementation of performance grant system in improving delivery of services;
 - (viii) Control or lack of it in incurring expenditure on populist measures; and
 - (ix) Progress made in sanitation, solid waste management and bringing in behavioural change to end open defecation.
6. The Commission shall use the population data of 2011 while making its recommendations.
 7. The Commission may review the present arrangements on financing Disaster Management initiatives, with reference to the funds constituted under the Disaster Management Act, 2005 (53 of 2005), and make appropriate recommendations thereon.
 8. The Commission shall indicate the basis on which it has arrived at its findings and make available the State wise estimates of receipts and expenditure.
 9. The Notice as well as relevant material on the previous Finance Commission is available on the website of the Finance Commission <http://fincomindia.nic.in>.
 10. The Finance Commission would encourage suggestions/views from all interested organisations and individuals which may be sent by 30th April, 2018 in any of the following manner:
 - (I) By post, addressed to the Secretary, Fifteenth Finance Commission, 9th Floor, Jawahar Vyapar Bhawan, Tolstoy Marg, New Delhi-110001.
 - (ii) Through e-mail to: secy-xvfc@gov.in.
 - (iii) Through website <http://fincomindia.nic.in> by clicking on hyperlink 'call for suggestions'.

Fifteenth Finance Commission

PUBLIC NOTICE Inviting Suggestion on Additional ToR

1. The Fifteenth Finance Commission invites suggestions on issues related to the additional terms of reference, issued vide Notification No. S.O. 2691 (E) dated 29th July 2019, of Ministry of Finance and published in Gazette of India, from the members of the general public, institutions and organizations.
2. The relevant paragraph of the additional ToR is extracted below :-
“ “9A. The Commission shall also examine whether a separate mechanism for funding of defence and internal security ought to be set up, and if so, how such a mechanism could be operationalised.”;”
3. The Notice as well as relevant material on the previous Finance Commission is available on the website of the Finance Commission <http://fincomindia.nic.in>.
4. The Finance Commission would encourage suggestions/views from all interested organisations and individuals which may be sent by 10th October, 2019 in any of the following manner:
 - (i) By post, addressed to the Secretary, Fifteenth Finance Commission, 9th Floor, Jawahar Vyapar Bhawan, Tolstoy Marg, New Delhi-110001.
 - (ii) Through e-mail to: secy-xvfc@gov.in.
 - (iii) Through website <http://fincomindia.nic.in> by clicking on hyperlink ‘call for suggestions’.

No. 5/6/UF-XVFC-2018
Fifteenth Finance Commission
Union Finance & Coordination

Jawahar Vyapar Bhawan, 9th Floor
1, Tolstoy Marg, New Delhi-110 001

16th April, 2018

OFFICE MEMORADUM

Subject : Constitution of the Advisory Council to the Commission

The Fifteenth Finance Commission hereby constitutes an Advisory Council with the following members:

- i. Dr. Arvind Virmani, President Forum for Strategic Initiatives
- ii. Dr. Surjit S. Bhalla, Part-time Member of PMEAC and Senior Indian Analyst for the Observatory Group and Chairman of Oxus Research and Investments
- iii. Dr. Sanjeev Gupta, Ex-Deputy Director (Fiscal Affairs Department), IMF
- iv. Prof. Pinaki Chakraborty, Professor (NIPFP)
- v. Shri Sajjid Chinoy, Chief India Economist, JP Morgan
- vi. Shri Neelkanth Mishra , Managing Director and the Credit Suisse India Economist and Strategist

2. The role and the function of the Advisory Council will be:

- i. To advise the Commission on any issue or subject related to the Terms of Reference (ToR) of the Commission, which may be of relevance;
 - ii. To assist in the preparation of any paper or research study which would enhance the Commission's understanding on the issues contained in its ToR; and
 - iii. To help in broadening the Commission's ambit and understanding to seek best national and international practices on matters pertaining to fiscal devolution and improving the quality and reach and enforcement of its recommendations.
3. The Commission may hold two meetings in the year 2018 and at best three meetings in the year, 2019 of this Council.

4. The Commission would bear the cost of travel and facilitate other logistic arrangements, as admissible.
5. The Commission may consider modification of the Council membership and its role and function, as deemed necessary.
6. This issues with the approval of the Competent Authority.

Sd/-

(Arvind Mehta)

Secretary (XV-FC)

No. 5/6/UF_XVFC-2018
Fifteenth Finance Commission

Jawahar Vyapar Bhawan, 9th Floor
1, Tolstoy Marg, New Delhi-110 001
16th August, 2018

OFFICE MEMORADUM

Subject : Inclusion of two new members to the Advisory Council to the Commission.

In partial modification of OM of even number dated 16th April 2018, the following additional names have been included as member of the Advisory Council to the Commission.

- i. Dr. D.K. Srivastava, Professor, Madras School of Economics & Member 12th Finance Commission.
 - ii. Dr. Indra Rajaraman, Member, 13th Finance Commission.
- All other contents of the aforesaid OM will remain unaltered.

Sd/-
(Arvind Mehta)
Secretary (XV-FC)

Encl: OM of even number dated 16.04.2018

No. 5/6/UF-XVFC-2018
Fifteenth Finance Commission

Jawahar Vyapar Bhawan, 21st Floor
1, Tolstoy Marg, New Delhi-110 001
27th August, 2018

OFFICE MEMORADUM

Subject : Inclusion of 1 (one) new member to the Advisory Council to the Commission.

In partial modification of OM of even number dated 16th April 2018(enclosed), the following additional name has been included as member of the Advisory Council to the Commission.

- i. Dr. Prachi Mishra, Managing Director
Global Macro Research, Goldman Sachs, Mumbai, India
All other contents of the aforesaid OM will remain unaltered.

Sd/-

(Arvind Mehta)
Secretary (XV-FC)

No. 5/6/UF-XVFC-2018
Fifteenth Finance Commission

Jawahar Vyapar Bhawan, 21st Floor
1, Tolstoy Marg, New Delhi-110 001
20th December, 2018

OFFICE MEMORADUM

Subject : Inclusion of two new members to the Advisory Council to the Commission.

In partial modification of OM of even number dated 27th August 2018(enclosed), the following additional names have been included as members of the Advisory Council to the Commission.

- i. Dr. M. Govinda Rao
 - ii. Dr. Omkar Goswami
2. The role and functions of the Advisory Council were delineated in the original OM of even number dated 16th April 2018, copy of which is also enclosed.

Sd/-
(Arvind Mehta)
Secretary (XV-FC)

No. 5/6/UF-XVFC-2018
Fifteenth Finance Commission

Jawahar Vyapar Bhawan, 21st Floor,
1, Tolstoy Marg, New Delhi – 110001

Dated: May 1, 2019

OFFICE MEMORANDUM

Subject: Inclusion of 1 (One) new member to the Advisory Council to the Commission.

In partial modification of OM of even number dated 16th April 2018, the following additional name has been included as member of the Advisory Council to the Commission.

i. **Dr. Krishnamurthy Subramanian**

Chief Economic Adviser, Government of India

All other contents of the aforesaid OM will remain unaltered.

Sd/-

(Arvind Mehta)

Secretary (XV-FC)

No. 5/6/UF-XVFC-2018
Fifteenth Finance Commission

**Jawahar Vyapar Bhawan, 21st Floor,
1, Tolstoy Marg, New Delhi – 110001**

Dated: June 12, 2019

OFFICE MEMORANDUM

Subject: Resignation of a member of the Advisory Council to the Commission

Based on the request made by Dr. Pinaki Chakraborty, his resignation from the Advisory council of the Commission has been accepted.

Sd/-

(Kandarp Patel)

Joint Director (XV-FC)

No. 5/17/UF-XVFC-2018
Fifteenth Finance Commission
Union Finance & Coordination

Jawahar Vyapar Bhawan,
9th Floor,1, Tolstoy Marg,
New Delhi - 110001

Dated: 1st May, 2018

OFFICE MEMORANDUM

Subject : Constitution of the High Level Group on Health Sector

The Fifteenth Finance Commission has been constituted under the order of the Hon'ble President vide order dated 27th November, 2017. The copy of the Terms of Reference (ToR) of the Commission is enclosed. The Commission, in the discharge of its mandate, hereby constitutes a High Level Group of Health Sector with following Convenor and Members:

- (i) Dr. Devi Shetty, Chairman, Narayana Health City, Bangalore;
 - (ii) Dr. Deelip Govind Mhaisekar, Vice Chancellor, Maharashtra University of Health Science, Nashik, Maharashtra;
 - (iii) Dr. Naresh Trehan, Medanta City, Gurgaon;
 - (iv) Dr. Randeep Guleria, Director, AIIMS, New Delhi (Convenor);
 - (v) Dr. Bhabatosh Biswas, Prof & HOD of Cardio Thoracic Surgery, R.G.Kar Medical College, Kolkata; and
 - (vi) Prof. K. Srinath Reddy, President of Public Health Foundation of India.
2. The role and the function of the High Level Group of Health Sector will be:
- (a) To evaluate the existing regulatory framework in the Health sector and examine its strength and weaknesses for enabling a balanced yet faster expansion of the health sector keeping in view India's Demographic profile;
 - (b) To suggest ways and means to optimise the use of existing financial resources and to incentivise the State Governments effort on fulfilment of well-defined health parameters, in India; and

Fifteenth Finance Commission

- (c) To holistically examine best international practices for the health sector and seek to benchmark our framework to these practices for optimising benefits keeping in mind our local issues.
- 3. The Commission looks forward to valuable advice, guidance and support from the High Level Health Group.
- 4. This issues with the approval of the competent authority.

Sd/-
(Arvind Mehta)
Secretary

Special Invitees : 1) Dr. V.K. Paul, Member, Niti Aayog, New Delhi,
 2) Dr.(Prof.) Aarti Vjj, AIIMS, New Delhi,
 3) Other Distinguished Personalities

The report of the group is available on the website of the Finance Commission at
-<https://fincomindia.nic.in/under the heading 'Studies Reports'>

No. 3/20/SF/XVFC-2018
FIFTEENTH FINANCE COMMISSION
TOLSTOY MARG, JAWAHAR VAYAPAR BHAWAN,
21st Floor, STC Building
New Delhi- 110 001.

Dated: 11.02.2019

NOTIFICATION

During the recent visit of the Fifteenth Finance Commission to the State of Punjab, the State Government brought to the notice of the Commission about the impending fiscal crisis arising out of legacy debt of Rs 30,584 crore. This was due to accumulated Cash Credit Limit (CCL) gap during the span of more than a decade related to procurement of food grains for the central pool in Punjab. It was stated that this burden was allegedly imposed by the Union Government by converting the CCL gap into a clean long-term loan for the State. Further, it was stated that this ballooned its fiscal deficit to 12.34 per cent of GSDP in 2016-17 and the debt servicing of this amount would alone amount to Rs 3,240 crore per annum till Sept 2034. This will result in total outflow of Rs 57,358 crore during the repayment tenure of this loan.

2. The State Government also pleaded that the Fifteenth Finance Commission may sympathetically consider the matter and award a suitable debt relief package otherwise, the State Government would fail to concentrate on development expenditure and the state is facing “worse than a debt trap scenario” wherein the debt servicing liability is more than its gross borrowings.
3. In the above context, in order to facilitate the Commission to examine the matter In a fair, reasonable and appropriate to all stakeholders, a Committee comprising of the following is constituted to examine the above matter comprehensively and recommend suitable measures:

-
- | | | |
|-------|---|------------|
| (i) | Shri Ramesh Chand, Member, XVFC | - Chairman |
| (ii) | Shri Ravi Kant, Secretary, Department of Food & Public Distribution. | - Member |
| (iii) | Shri Rajeev Ranjan, Additional Secretary, Department of Expenditure, Ministry of Finance. | - Member |

Fifteenth Finance Commission

- (iv) Shri Ravi Mittal, Additional Secretary, Department of Financial Services, Ministry of Finance. - Member
- (v) Chief Secretary, Government of Punjab - Member
- (vi) Dr. Ravi Kota, Joint Secretary, XVFC - Member Secretary

4. The Terms of Reference (ToR) for the Committee are as follows:

On Legacy Debt of Accumulated CCL Gap (Debt stock issue)

- (a) To look into all aspects of outstanding issues of the legacy debt of Government of Punjab arising out of accumulated CCL (food credit) gap with reference to Food Corporation of India/Department of Food and Public Distribution.
- (b) To recommend contours of suitable resolution that would be fair and appropriate to all the stakeholders and the State of Punjab. It would also enable the State to manage the fiscal challenge arising out of debt stock and servicing cost due to the legacy debt.

On Current Accumulation of CCL Gap (Debt flow issue)

- © To examine the current issue (other than legacy debt burden) related to the CCL gap in order to ascertain the root causes for such gap.
- (d) To recommend appropriate measures to overcome the causes identified so as to ensure the CCL gap does not exist in the successive procurement seasons.

5. The Committee shall submit its report within **six weeks** from the date of its constitution.

This has the approval of the Chairman, Fifteenth Finance Commission.

Sd/-

(Arvind Mehta)

Secretary Fifteenth Finance Commission

F.No.5/103/UF-XVFC/2019
Fifteenth Finance Commission
(Union Finance and Coordination)

9th Floor, Jawahar Vyapar Bhawan,
1 Tolstoy Marg, New Delhi-110001

Dated:13th January, 2020

OFFICE MEMORANDUM

Subject: Constitution of the Group to examine the issues on Defence and Internal Security

The Fifteenth Finance Commission has been constituted by the President vide notification no. S.O. 3755(E) dated 27th November, 2017 (copy enclosed). The copies of Terms of References (ToRs) dated 29.7.2019 and 29.11.2019 of the Fifteenth Finance Commission (FC-XV) are also enclosed. The Commission has decided to constitute a Group on Defence and Internal Security with the following Chairman and Members:

- | | | |
|------|--|------------|
| i) | Shri N.K Singh, Chairman, Fifteenth Finance Commission | – Chairman |
| ii) | Shri A.N.Jha, Member, Fifteenth Finance Commission | - Member |
| iii) | Secretary, Ministry of Home Affairs | - Member |
| iv) | Secretary, Ministry of Defence | - Member |
| v) | Secretary (Expenditure), Ministry of Finance | – Member |
2. The mandate of the Group on Defence and Internal Security will be ‘to examine whether a separate mechanism for funding of defence and internal security ought to be set up, and if so, how such a mechanism could be operationalised’.
3. This issues with the approval of the Competent Authority.

Sd/-

(Jasvinder Singh)

Director

Special Invitees

- | | |
|----|---|
| 1) | General Mr. Bipin Rawat, Chief of Defence Staff, Ministry of Defence |
| 2) | General Mr. Manoj Mukund Naravane, Chief of Army Staff, Ministry of Defence |

F.No.5/102/UF-XVFC/2020
Fifteenth Finance Commission
(Union Finance and Coordination)

9th Floor, Jawahar Vyapar Bhawan,
1 Tolstoy Marg, New Delhi-110001

Dated:6th February, 2020

OFFICE MEMORANDUM

Subject: Constitution of the High Level Expert Group on Agriculture Exports

The Fifteenth Finance Commission has been constituted by the President vide notification no. S.O. 3755(E) dated 27th November, 2017 (copy enclosed). A copy of Terms of Reference (ToR) dated 29.11.2019 of the Fifteenth Finance Commission (FC-XV) is also enclosed. The Commission has decided to constitute a High Level Expert Group on Agriculture Exports in pursuance of its ToR (para 7) i.e to recommend measurable performance incentives for States to encourage agri exports as well as to promote crops to enable high import substitution. The composition of the group is given below:

- | | | |
|--------|---|-------------------|
| (i) | Shri Sanjiv Puri, Chairman and Managing Director, ITC | - Chairman |
| (ii) | Ms. Radha Singh, Former Agriculture Secretary | - Member |
| (iii) | Representative of Ministry of Food Processing Industries | - Member |
| (iv) | Chairman, Agricultural and Processed Food Products Export
Development Authority (APEDA), Ministry of Commerce and Industry | - Member |
| (v) | Shri Suresh Narayanan, CMD, NESTLE India | - Member |
| (vi) | Mr. Jai Shroff, CEO-UPL Limited | - Member |
| (vii) | Shri Sanjay Sacheti, Country Head India-Olam Agro India Ltd | - Member |
| (viii) | Dr. Sachin Chaturvedi, Director General, RIS | - Member |
2. The Committee is free to seek assistance of any other institution or entity as considered appropriate for completion of the work. It is requested that the Committee may submit its recommendations within three months for further consideration of the Commission.
3. The Terms of Reference of the Group is Annexed.

4. This issues with the approval of the Competent Authority.

Sd/-

(Jasvinder Singh)

Director

Ph. 011-23701004

Email: jasvinder.singh@nic.in

Annexe

Terms of Reference:

1. To assess export & import substitution opportunities for Indian agricultural products (commodities, semi-processed, and processed) in the changing international trade scenario and suggest ways to step up exports sustainably and reduce import dependence.
2. To recommend strategies and measures to increase farm productivity, enable higher value addition, ensure waste reduction, strengthen logistics infrastructure etc. related to Indian agriculture, to improve the sector's global competitiveness
3. To identify the impediments for private sector investments along the agricultural value chain and suggest policy measures and reforms that would help attract the required investments.
4. To suggest appropriate performance-based incentives to the state governments for the period 2021-22 to 2025-26, to accelerate reforms in the agriculture sector as well as implement other policy measures in this regard.

Representative of Ministry of Food Processing Industries - Shri Manoj Joshi, Additional Secretary.

The report of the group is available on the website of the Finance Commission at
-<https://fincomindia.nic.in> under the heading 'Studies Reports'

File No. 8/30/EA-XVFC/2018
Fifteenth Finance Commission.

Dated. 18.03.2020
21st Floor, Jawahar Vyapar Bhawan,
New Delhi.

Subject: Constitution of a Committee to Review Fiscal Consolidation Roadmap of the General Government -regarding.

Chairman, XV-FC has constituted a committee to review fiscal consolidation roadmap of the general government. Following is the composition of the Committee.

- | | | |
|----|------------------------------------|------------|
| 1. | Shri N. K. Singh, Chairman, XV-FC | - Chairman |
| 2. | Shri A. N. Jha, Member, XV-FC | - Member |
| 3. | Dr. Anoop Singh, Member, XV-FC | - Member |
| 4. | Representative of CAG | - Member |
| 5. | Representative of CGA | - Member |
| 6. | Joint Secretary (Budget), DEA, MoF | - Member |

Outside Experts

- | | | |
|----|---------------------|----------|
| 7. | Dr. Sajjid Z Chinoy | - Member |
| 8. | Dr. Prachi Mishra | - Member |

Representatives from State Governments

- | | | |
|-----|--|----------|
| 9. | Shri. S. Krishnan, Additional Chief Secretary,
Government of Tamil Nadu | - Member |
| 10. | Sh. Anirudh Tiwari, Principal Secretary
Government of Punjab | - Member |

2. Analytical and data support to the committee will be provided by a team from National Institute of Public Finance & Policy, New Delhi.
3. Economic Division of the Finance Commission Secretariat shall facilitate and support the working of the Committee.
4. Terms of Reference of the Committee are,
 - (i) The Committee shall make recommendations on the definition of deficit and debt for the Central government, overall states, the General Government and public sector enterprises by considering all explicit and measurable liabilities of the sovereign and by bringing in consistency between the definition of debt (stock) and deficit (flow).
 - (ii) The Committee shall also lay down the principles for arriving at the debt of the general government debt and consolidated public sector with appropriate netting to avoid double-counting.
 - (iii) The Committee shall define contingent liabilities, provide quantifiable measures of such liabilities, wherever possible, and specify conditions under which “contingent” liabilities become “explicit” liabilities of the public sector.
 - (iv) Based on the above definition, the Committee shall review the current status of deficit and debt at different levels.
 - (v) Based on the above, the Committee shall recommend a debt and fiscal consolidation roadmap for FY21-FY25 for the Central Government, overall States and General Government (and attempt building up scenarios for public sector enterprises).
5. This is issued with the approval of the Competent Authority.

Sd/-

(Kandarp V Patel)

Joint Director

Studies Commissioned on "Evaluation of State Finances"

S.No.	State	Name of Institute
1	Andhra Pradesh	Centre for Economic and Social Studies, Hyderabad
2	Assam	Gawahati University, Assam
3	Arunachal Pradesh	Rajiv Gandhi Institute, Arunachal Pradesh
4	Bihar	Asian Development Research Institute,
5	Chhattisgarh	National Institute of Financial Management, Faridabad
6	Goa	Goa University, Goa
7	Gujarat	Gujarat Institute of Development Research, Ahmedabad
8	Haryana	MDI, Gurgaon
9	Himachal Pradesh	Sh. D.K. Sharma
10	Jammu & Kashmir*	NIPFP
11	Jharkhand	Xavier School of Management (XLRI), Jamshedpur
12	Karnataka	Institute for Social and Economic Change, Bengaluru
13	Kerala	CDS, Trivandrum
14	Madhya Pradesh	Indian Institute of Management, Indore
15	Maharashtra	Gokhale Institute of Politics and Economics
16	Manipur	Manipur University
17	Meghalaya	Rajiv Gandhi Indian Instt. Of Management
18	Mizoram	Mizoram University
19	Nagaland	Nagaland University
20	Odisha	Nabakrushna Choudhury Centre for Development Studies, Bhubaneswar
21	Punjab	Indian School of Business, Mohali
22	Rajasthan	Centre for Environment & Development studies
23	Sikkim	Sikkim University
24	Tamil Nadu	Madras School of Economics
25	Telangana	Indian School of Business, Hyderabad
26	Tripura	Tripura University
27	Uttarakhand	National Institute of Financial Management, Faridabad
28	Uttar Pradesh	Department of Applied Economics Lucknow
29	West Bengal	Indian Statistical Institute, Delhi

* Jammu and Kashmir became UT on 31st October 2019

The above studies are available on the website of the Finance Commission at
-<https://fincomindia.nic.in> under the heading 'Studies Reports'

List of other Studies Commissioned

S.No	Subject	Name of Institute/Organization
1	Resource sharing between Centre and States and allocation across States: Some issues in balancing Equity and Efficiency	Institute of Economic Growth, New Delhi
2	Pay Commissions: Fiscal Implications	Institute of Economic Growth, New Delhi
3	Cyclically adjusted Primary Balance for Centre and States in India	Institute of Economic Growth, New Delhi
4	Ayushman Bharat: Costs and Finances of the Prime Minister's Jan Arogya Yojana	Institute of Economic Growth, New Delhi
5	Development Expenditure in the States post Fourteenth Finance Commission Award: How Have States Spent the Award Money?	Indian Council for Research on International Economic Relations, New Delhi
6	Development Expenditure in the States post Fourteenth Finance Commission Award: An Assessment of the Centrally Sponsored Schemes	Indian Council for Research on International Economic Relations, New Delhi
7	Finances of Municipal Corporations in Metropolitan Cities of India	Indian Council for Research on International Economic Relations, New Delhi
8	State of Municipal Finances in India	Indian Council for Research on International Economic Relations, New Delhi
9	Projection of Tax Revenue on Petroleum Products and Sales Tax and State's Own Tax Revenue (SOTR) Effort Analysis of States in India	Xavier University, Bhubaneswar
10	Resource allocation in lieu of State's Demographic Achievements in India: An evidence based approach	Centre for Development Studies, Kerala
11	Cesses and Surcharges: Concept, Practice and Reform	Vidhi Centre for Legal Policy, New Delhi
12	Examining the legal basis for the conditions that the Government of India may impose on States while providing consent under Article 293(3) of the constitution	Vidhi Centre for Legal Policy, New Delhi
13	Cleaning constitutional cobwebs: Reforming the Seventh Schedule	Vidhi Centre for Legal Policy, New Delhi
14	Examination of the legal basis for conditional transfers to States and issues relating to performance-based incentives for States	Vidhi Centre for Legal Policy, New Delhi

Fifteenth Finance Commission

S.No	Subject	Name of Institute/Organization
15	Forest Conservation through fiscal federalism: lessons from past experience	The Energy and Resources Institute, New Delhi
16	Strengthening Green Fiscal Federalism in India	The Energy and Resources Institute, New Delhi
17	Agricultural subsidies	Indian Statistical Institute, New Delhi
18	Measurable performance-based incentives for States in India	National Council of Applied Economic Research, New Delhi
19	Urban Infrastructure Development and Resilience Building by ULBs	Indian Institute for Human Settlements, Bengaluru
20	Devolution of Union Finance Commission Grants to Panchayats	Accountability Initiative, Centre for Policy Research, New Delhi
21	Analysis of Fund Flows to Rural Local Bodies	Accountability Initiative, Centre for Policy Research, New Delhi
22	Contingent Liability Management Framework	CRISIL, New Delhi
23	Design of intergovernmental fiscal transfers in India to Rural Local Governments (RLGs)	Indian Institute of Public Administration, New Delhi
24	Air Pollution: Enabling outcome linked clean air finance	World Resources Institute, New Delhi
25	Macroeconomic policy simulations for the 15th FC period	National Institute of Public Finance and Policy, New Delhi
26	Overview of State Finance Commission Reports	National Institute of Public Finance and Policy, New Delhi
27	Fiscal Implications of Introduction of Goods and Services Tax	National Institute of Public Finance and Policy, New Delhi
28	Study on Municipal Finances	Janaagraha, Bengaluru
29	Current state and sources of air pollution and solutions	The Nature Conservancy, New Delhi
30	Disaster risk management financing*	UNDP

**The study was fully sponsored by NDMA.*

The above studies are available on the website of the Finance Commission at
-<https://fincomindia.nic.in> under the heading 'Studies Reports'

**List of PPT Presentations and Studies
by Multilateral and other Organisations.**

1. XV-FC IMF meeting on 27 February 2018

- (i) “Fiscal Targets Across Government Levels” By, Adrienne Cheasty and Luc Eyraud
- (ii) “Flexibility and Discipline at the Sub national Level” By Adrienne Cheasty and Luc Eyraud

2. XV Finance Commission Conference on “Issues in Fiscal Federalism” with International Monetary Fund March 27 and 28, 2018.

- (i) “Constraining Sub national Borrowing through Rules and Controls” By Luc Eyraud
- (ii) “Market Discipline at the State Level” By Adil Mohommad, Racha Moussa, and Lesley Fisher
- (iii) “The Role of Municipalities and Other Local Governments” By Robin Boadway and Andrew Hodge
- (iv) “Equalization: Rationale, Design and Implementation” By Robin Boadway, Queen’s University Canada
- (v) “Conditionality in Inter-Governmental Transfers” By Elif Ture (IMF)
- (vi) “Implications of the GST on Intergovernmental Fiscal Relations” By Robin Boadway, Queen’s University Canada

3. Fifteenth Finance Commission of India—OECD High-Level Roundtable On Fiscal Relations Across Levels of Government, Wednesday 4 April 2018, New Delhi, India

- (i) “Sub-national debt and fiscal targets” By Ronnie Downes
- (ii) “Revenue sharing, transfers and fiscal equalisation: The tax perspective” By David Bradbury
- (iii) “Revenue Sharing, Transfers and Fiscal Equalization” By Jonathan Coppel
- (iv) “Broad messages on transfers and fiscal equalisation” BY Sean M. Dougherty
- (v) “The Quality of Public Spending, Performance Incentives and Regional

Development” By Rudiger Ahrend

- (vi) “Fiscal relations across levels of government: Performance incentives and regional policy The EU experience” By Peter Berkowitz
- (vii) “Informality and Fiscal Frameworks” By Piritta Sorsa
- (viii) “Designing Fiscal Rules for Sub national Government” By Hansjörg Blöchliger
- (ix) “Fiscal rules: sub-national implications” By Ronnie Downes
- (x) “Fiscal rules, sub-national debt and insolvency frameworks- The Austrian Experience” By Philipp Päcklar

4. The World Bank Conference on “International Experience in Fiscal Transfers”, July 30-31, 2018 – Monday

- (i) “Intergovernmental Fiscal Relations in Australia”, By Bob Searle
- (ii) “Reforming vertical programmes- The case of South Africa” By David Savage
- (iii) “Inter-governmental Fiscal Transfers and Performance Grants in Brazil” By Deborah Wetzel
- (iv) “The economic impacts of HFE: lessons from Australia” By Jonathan Coppel
- (v) “Dealing with Horizontal and Vertical Fiscal Imbalances: Lessons from Canada’s very decentralized federal system” By Marcelin Joanis
- (vi) “The German experience of addressing vertical and horizontal fiscal imbalances” By Paul Bernd Spahn
- (vii) “Discussion with 15th Finance Commission” By Roy Bahl

5. World Bank, the OECD and the ADB on "Fiscal Relations Across Levels of Government" on 4th April, 2019

- (I) “Sub national Fiscal Rules – Principles and Experiences” By Jorge Martinez (GSU)
- (ii) “Models and Options for India” By Rangeet Ghosh (WB)
- (iii) “International experience with fiscal equalisation and transfers” By Sean Dougherty (OECD)
- (iv) “The Role of Performance Incentives in Intergovernmental Fiscal Transfers Design” Navendu Karan (ADB)

- (v) “Asian Experience in Fiscal Equalization and Intergovernmental Fiscal Transfers Design” By Cigdem Akin (ADB)
- (vi) “Public Financial Management (PFM)- Towards a Reform Agenda” By Adrian Fozzard (WB) and Manoj Jain (WB)
- (vii) “International experience with budget processes in central and sub-national governments” By Delphine Moretti (OECD)
- (viii) “State Finance Commissions and Rural Local Governments” By Farah Zahir (WB)
- (ix) “Property Taxation: India’s Position and International Experiences” By Mohan Nagarajan (WB)

6. XV-FC and IMF meeting on 17 January 2020

- (i) “India: Resource Mobilization for the Next Five Years” By Ruud de Mooij, Arbind Modi, Li Liu, Dinar Prihardini, and Juan Carlos Benitez

7. WRI Meeting on Air pollution on 20 May 2019

- (i) Clean Air for All: Financing Clean Air in India

8. TNC meeting on Forest sector on 30 April 2019

- (i) Intergovernmental Fiscal Transfers for Strengthening the Forest Sector

9. World Bank Meeting on Health Sector on 6 July, 2020

- (i) India’s Health System in the Time of COVID-19

10. List of Study Reports submitted by ADB, IMF, World Bank, WRI and TNC

- (i) **ADB Study Report on** “The Asian Experience in Intergovernmental Fiscal Transfers”
- (ii) **World Bank Report on** “Strengthening Public Financial Management in India: Improving Outcomes from Public Spending”
- (iii) **IMF Study Report on** “India Resource Mobilization for the Next Five Years”
- (iv) **WRI study on** “Clean Air for All: Financing Clean Air in India”

Fifteenth Finance Commission

- (v) A study on “Strengthening India’s Forest Sector” by 14 researchers from 7 different institutes namely **Tata Trusts, The Nature Conservancy, United Nations Environment Programme, World Resources Institute India, Institute of Economic Growth, Independent Researcher (formerly with TERI) and Global Ever Greening Alliance & Independent Consultant**
- (vi) **World Bank Report on “Property Taxation in India: India’s Position, International Experiences, Issues, and Ideas for Reform”**

The above ppts and studies are available on the website of the Finance Commission at
-<https://fincomindia.nic.in> under the heading ‘Studies Reports’

Finance Commission's Meetings (FC-XV)

Meetings	Date	Meetings	Date
1st Meeting	4 December 2017	30th Meeting	28 June 2019
2nd Meeting	6 December 2017	31st Meeting	2 July 2019
3rd Meeting	11 December 2017	32nd Meeting	9 July 2019
4th Meeting	10 January 2018	33rd Meeting	11 July 2019
5th Meeting	15 January 2018	34th Meeting	12 July 2019
6th Meeting	29 January 2018	35th Meeting	16 July 2019
7th Meeting	5 February 2018	36th Meeting	22 July 2019
8th Meeting	21 February 2018	37th Meeting	30 July 2019
9th Meeting	14 March 2018	38th Meeting	2 August 2019
10th Meeting	19 March 2018	39th Meeting	6 August 2019
11th Meeting	18 April 2018	40th Meeting	20 August 2019
12th Meeting	20 April 2018	41st Meeting	22 August 2019
13th Meeting	16 May 2018	42nd Meeting	23 August 2019
14th Meeting	4 June 2018	43rd Meeting	29 August 2019
15th Meeting	23 August 2018	44th Meeting	31 August 2019
16th Meeting	28 August 2018	45th Meeting	9 October 2019
17th Meeting	22 October 2018	46th Meeting	10 October 2019
18th Meeting	26 October 2018	47th Meeting	11 October 2019
19th Meeting	3 January 2019	48th Meeting	14 October 2019
20th Meeting	13 February 2019	49th Meeting	15 October 2019
21st Meeting	3 April 2019	50th Meeting	17 October 2019
22nd Meeting	9 April 2019	51st Meeting	30 October 2019
23rd Meeting	16 April 2019	52nd Meeting	31 October 2019
24th Meeting	23 April 2019	53rd Meeting	1 November 2019
25th Meeting	30 April 2019	54th Meeting	8 November 2019
26th Meeting	7 May 2019	55th Meeting	11 November 2019
27th Meeting	14 May 2019	56th Meeting	18 November 2019
28th Meeting	21 May 2019	57th Meeting	19 November 2019
29th Meeting	28 May 2019	58th Meeting	25 November 2019

Fifteenth Finance Commission

Meetings	Date	Meetings	Date
59th Meeting	27 November 2019	90th Meeting	3 July 2020
60th Meeting	17 December 2019	91st Meeting	6 July 2020
61st Meeting	28 December 2019	92nd Meeting	7 July 2020
62nd Meeting	14 January 2020	93rd Meeting	9 July 2020
63rd Meeting	18 February 2020	94th Meeting	10 July 2020
64th Meeting	3 March 2020	95th Meeting	13 July 2020
65th Meeting	11 March 2020	96th Meeting	14 July 2020
66th Meeting	7 April 2020	97th Meeting	15 July 2020
67th Meeting	10 April 2020	98th Meeting	16 July 2020
68th Meeting	16 April 2020	99th Meeting	17 July 2020
69th Meeting	20 April 2020	100th Meeting	20 July 2020
70th Meeting	28 April 2020	101st Meeting	21 July 2020
71st Meeting	5 May 2020	102nd Meeting	22 July 2020
72nd Meeting	12 May 2020	103rd Meeting	23 July 2020
73rd Meeting	19 May 2020	104th Meeting	24 July 2020
74th Meeting	20 May 2020	105th Meeting	27 July 2020
75th Meeting	26 May 2020	106th Meeting	28 July 2020
76th Meeting	28 May 2020	107th Meeting	29 July 2020
77th Meeting	2 June 2020	108th Meeting	5 August 2020
78th Meeting	9 June 2020	109th Meeting	6 August 2020
79th Meeting	10 June 2020	110th Meeting	7 August 2020
80th Meeting	11 June 2020	111th Meeting	10 August 2020
81st Meeting	12 June 2020	112th Meeting	11 August 2020
82nd Meeting	16 June 2020	113th Meeting	17 August 2020
83rd Meeting	17 June 2020	114th Meeting	18 August 2020
84th Meeting	18 June 2020	115th Meeting	19 August 2020
85th Meeting	19 June 2020	116th Meeting	20 August 2020
86th Meeting	22 June 2020	117th Meeting	24 August 2020
87th Meeting	29 June 2020	118th Meeting	25 August 2020
88th Meeting	30 June 2020	119th Meeting	26 August 2020
89th Meeting	1 July 2020	120th Meeting	27 August 2020

Meetings	Date	Meetings	Date
121st Meeting	28 August 2020	137th Meeting	29 September 2020
122nd Meeting	31 August 2020	138th Meeting	2 October 2020
123rd Meeting	2 September 2020	139th Meeting	3 October 2020
124th Meeting	7 September 2020	140th Meeting	5 October 2020
125th Meeting	8 September 2020	141st Meeting	6 October 2020
126th Meeting	9 September 2020	142nd Meeting	7 October 2020
127th Meeting	10 September 2020	143rd Meeting	8 October 2020
128th Meeting	11 September 2020	144th Meeting	11 October 2020
129th Meeting	14 September 2020	145th Meeting	12 October 2020
130th Meeting	15 September 2020	146th Meeting	13 October 2020
131st Meeting	16 September 2020	147th Meeting	17 October 2020
132nd Meeting	21 September 2020	148th Meeting	19 October 2020
133rd Meeting	23 September 2020	149th Meeting	26 October 2020
134th Meeting	25 September 2020	150th Meeting	28 October 2020
135th Meeting	26 September 2020	151st Meeting	30 October 2020
136th Meeting	28 September 2020		

List of the Chairman's Meetings with Eminent Personalities/Organisations

Sr. No.	Meetings	Date
1	Dr. Urjit Patel, Governor, along with three Deputy Governors of Reserve Bank of India at Mumbai	7 December 2017
2	Shri K. Ramarao, Principal Secretary Finance, Govt. of Telangana, along with Dr. G R Reddy, Advisor and Dr. Rajiv Sharma, Chief Advisor at New Delhi	12 January 2018
3	Shri Sushil Kumar Modi, Deputy Chief Minister of Bihar	5 June 2018
4	Shri Anil Kumar Khachi, Additional Chief Secretary (Finance), Government of Himachal Pradesh	13 July 2018
5	Shri Krishna Vats and Officials from UNDP, World Banks and NDMA	27 July 2018
6	Shri Siddharth Bhattacharya, Education Minister of Assam	10 September 2018
7	Shri. Arun Jaitley, Cabinet Minister, Ministry of Finance	10 September 2018
8	Presentation by Bill & Melinda Gates Foundation on 'Water Sanitation & Hygiene'	24 September 2018
9	Shri Prakash Pant, Finance Minister, Uttarakhand	29 September 2018
10	Shri Himanta Biswa Sarma, Finance Minister, Assam	8 October 2018
11	Shri Amit Mitra, Finance Minister, West Bengal	26 October 2018
12	Shri Shaktikanta Das, Governor, Reserve Bank of India	17 December 2018
13	Shri Prakash Javadekar, Cabinet Minister, Ministry of Human Resource Development and Secretary, Ministry of Human Resource Development	21 December 2018
14	Shri Nitin Gadkari, Cabinet Minister, Ministry of Road Transport & Highways	24 December 2018
15	Shri Sambhaji Chhatrapati, Member of Parliament, Rajya Sabha	4 January 2019
16	Shri R.K. Mathur, Adviser to Chief Minister, Tripura and Shri G.S.G. Iyyengar, Prl. Resident Commissioner, Tripura	4 January 2019
17	Shri Karan Avtar Singh, Chief Secretary, Punjab	28 January 2019
18	Shri Arvind Panagariya, Former Vice-Chairman, Niti Aayog	1 April 2019
19	Shri K.K Venugopal, Attorney General of India	13 April 2019
20	Shri Lakhanpal, Chairman, Punjab Finance Commission	15 April 2019
21	Shri K. Parasaran, Sr. Advocate, Supreme Court	2 May 2019

Sr. No.	Meetings	Date
22	Presentation by CS, Uttarakhand, Finance and Tourism Secretaries	6 May 2019
23	Smt Nirmala Sitharaman, Cabinet Minister, Ministry of Finance	6 June 2019
24	Shri Arvind Kejriwal, Chief Minister, Delhi	10 July 2019
25	Shri Rajiv Mehrishi, Comptroller and Auditor General of India	11 July 2019
26	Shri Anil Baijal, Lieutenant Governor, Delhi	12 July 2019
27	Shri Arvind Kejriwal, Chief Minister, Delhi and Shri Manish Sisodia, Finance Minister, Delhi	26 July 2019
28	Chief Minister's conclave at Dehradun/Mussoorie	27 and 28 July 2019
29	Shri Pu TJ. Lalnuntluanga, Minister of State for Law & Transport, Mizoram	30 July 2019
30	Shri Anil Baijal, Lieutenant Governor, Delhi	1 August 2019
31	Shri Godisela Rajesham Goud, Chairman, State Finance Commission, Telangana	5 August 2019
32	Shri Jai Ram Thakur, Chief Minister, Himachal Pradesh	6 August 2019
33	Shri V. Narayanasamy, Chief Minister, Puducherry	21 August 2019
34	Shri Ashok Gehlot, Chief Minister, Rajasthan	23 August 2019
35	Shri Buggana Rajendranath, Finance Minister, Andhra Pradesh	4 October 2019
36	Shri Shrikant Baldi, Chief Secretary, Himachal Pradesh	9 October 2019
37	Shri Nagendra Nath Sinha, Chairman, NHAI	10 October 2019
38	Prof. K VijayRaghavan, Principal Scientific Adviser to Government of India	11 October 2019
39	Shri Dharmendra Pradhan, Cabinet Minister, Ministry of Petroleum and Natural Gas	16 October 2019
40	Shri Alok Nigam, Additional Chief Secretary to Government, Haryana	7 November 2019
41	Shri Harish Rao, Finance Minister, Telangana & Shri Ramakrishna Rao, chief secretary (finance) , Telangana	28 January 2020
42	Shri David Lipton, First Deputy Managing Director, IMF	14 February 2020
43	Shri Buggana Rajendranath, Finance Minister, Andhra Pradesh	2 March 2020
44	Shri Prem Singh Tamang, Chief Minister, Sikkim	7 March 2020
45	Shri Neiphiu Rio, Chief Minister, Nagaland	12 March 2020
46	Shri Chowna Mein, Dy. Chief Minister, Arunachal Pradesh	13 March 2020
47	Ms. Renata, Dessallien, United Nation	28 September 2020

**List of Meetings of the Commission with Hon'ble President,
Vice President, Prime Minister and Finance Minister
(New Delhi)**

Sr. No.	Meetings	Date
1	Shri Arun Jaitley, Cabinet Minister, Ministry of Finance	4 December 2017
2	Shri Arun Jaitley, Cabinet Minister, Ministry of Finance	13 January 2018
3	Shri Ram Nath Kovind, Hon'ble President of India	15 February 2018
4	Shri Narendra Modi, Hon'ble Prime Minister of India	6 March 2018
5	Shri M. Venkaiah Naidu, Hon'ble Vice President of India	18 May 2018
6	Shri Ram Nath Kovind, Hon'ble President of India	5 December 2019
7	Smt. Nirmala Sitharaman, Cabinet Minister, Ministry of Finance	6 December 2019
8	Shri Narendra Modi, Hon'ble Prime Minister of India	12 December 2019

List of Meetings of the Commission with Individuals/Organisations

Sr. No.	Meetings	Date
1	Ms. Poonam Gupta, Economist and Shri Junaid Ahmad, India Country Director, South Asia, and other officials of World Bank	9 February 2018
2	Joint introductory meeting through video conferencing with officials from Organisation for Economic Co-operation and Development	21 February 2018
3	Ministers/Member of Parliaments from Tamil Naidu	19 April 2018
4	Shri Marco Buti, Director General (Economic and Financial Affairs), European Commission	17 May 2018
5	Indian Institute of Public Administration, New Delhi (Presentation on Devolution to Local Government and Governance Issues)	20 June 2018
6	Madras School of Economics, Chennai (Presentation on A comparison of the efficiency of public expenditure by the Central Government and by the State Governments on an average)	21 June 2018
7	Madras School of Economics, Chennai (Presentation on A comparison of the efficiency of public expenditure on a few selected items such as education and health by a set of selected State Governments)	21 June 2018
8	Ms. Gabriela Ramos, Chief and officials of Organisation for Economic Co-operation and Development	3 July 2018
9	United Nations Development Programme/National Disaster Management Authority (Presentation on Disaster Risk Management Financing)	8 August 2018 and 8 October 2018
10	Shri S. K. Misra, Chairman, Indian Trust for Rural Heritage and Development	14 September 2018
11	Shri Nitin Anand, Commissioner GST, Bihar	14 September 2018
12	National Institute of Public Finance and Policy, New Delhi (Presentation on Macroeconomic Policy simulation model)	8 October 2018 and 15 May 2019

Fifteenth Finance Commission

13	Indian Institute of Public Administration, New Delhi (Presentation on Measures needed to improve own resources of the Panchayats)	14 December 2018
14	Shri Arbind Modi, Ex-Member Central Board of Direct Taxes	13 August 2019
15	Visit to Ladakh	15 to 18 September 2019
16	Visit to Andhra Pradesh*	18 to 20 December, 2019
17	Shri Rakesh Nath, Ex-Member, Appellate Tribunal for Electricity and Ex- Chairperson, Central Electricity Authority(CEA)	3 August 2020
18	Dr. Aromar Revi, Director, IIHS	5 August 2020
19	Chief Minister of Haryana**	28 September 2020

* Meeting attended by Chairman, Secretary/ Other officers of FC-FV

** Meeting attended by Chairman, Member(AL) Secretary/ Other officers of FC-FV

**Meetings held with Ministries/Departments of Union Government
(New Delhi)**

Sr. No.	Meetings	Date
1 (a)	Comptroller and Auditor General of India	16 January 2018
1 (b)	Comptroller and Auditor General of India (Presentation on Railways Finances by Principal Director)	16 May 2018
1 (c)	Comptroller and Auditor General of India and officials	8 July 2019
2	Controller General of Accounts (Presentation on Public Financial Management System)	3 April 2018
3 (a)	Special Secretary and Member, Central Board of Indirect Taxes and Customs and officials	9 April 2018
3 (b)	Chairman, Central Board of Indirect Taxes and Customs and officials	24 August 2018
4	Chairman, Central Board of Direct Taxes and officials	10 April 2018
5 (a)	Chiefs of Defence Forces and officials	16 April 2018
5 (b)	Smt. Nirmala Sitharaman, Cabinet Minister, Ministry of Defence and officials	20 April 2018
5 (c)	Shri Rajnath Singh, Cabinet Minister, Ministry of Defence and officials	30 August 2019
6 (a)	Shri Rajnath Singh, Cabinet Minister, Ministry of Home Affairs and officials	19 April 2018
6 (b)	Officials of Ministry of Home Affairs (MHA) and National Disaster Management Authority (NDMA)	9 July 2020
7 (a)	Secretary and officials of Ministry of Drinking Water and Sanitation	14 May 2018
7 (b)	Shri Gajendra Singh Shekhawat, Cabinet Minister, Ministry of Jal Shakti and officials of Departments of Water Resources, River Development & Ganga Rejuvenation and Drinking Water and Sanitation	23 July 2019
7 (c)	Shri Gajendra Singh Shekhawat, Cabinet Minister, Ministry of Jal Shakti and officials of Departments of Water Resources, River Development & Ganga Rejuvenation	31 August 2019
7 (d)	Shri Gajendra Singh Shekhawat, Cabinet Minister, Ministry of Jal Shakti and officials	17 June 2020

Fifteenth Finance Commission

Sr. No.	Meetings	Date
8 (a)	Chief Economic Adviser and officials of Department of Economic Affairs, Ministry of Finance	1 June 2018
8 (b)	Secretary and officials of Department of Expenditure, Ministry of Finance	11 April 2019
8 (c)	Secretaries and officials of Departments of Economic Affairs, Revenue and Expenditure, Ministry of Finance	15 May 2019
8 (d)	Secretary and officials of Department of Expenditure and Budget Division, Ministry of Finance	26 August 2019
8 (e)	Secretary and officials of Department of Revenue, Ministry of Finance	6 March 2019
8 (f)	Secretary, Department of Revenue, Ministry of Finance	22 June 2020
8 (g)	Secretaries of Department of Economic Affairs and Department of Expenditure, Ministry of Finance	2 July 2020
8 (h)	Secretary, Department of Revenue, Ministry of Finance and officials	8 July 2020
8 (i)	Secretary, Department of Financial Services, Ministry of Finance	31 July 2020
8 (j)	Secretary, Department of Investment and Public Asset Management, Ministry of Finance	4 August 2020
9 (a)	Chief Executive Officer and officials of Unique Identification Authority of India	4 June 2018
9 (b)	Secretary and officials of Ministry of Electronics and Information Technology	21 May 2019
10 (a)	Shri Piyush Goyal, Cabinet Minister, Ministry of Railways and officials	5 June 2018
10 (b)	Chairman, Railway Board and officials	8 August 2019
10 (c)	Chairman, Railway Board and officials	27 January 2020
11 (a)	Additional Director General and officials of Central Statistics Office (CSO), Ministry of Statistics and Programme Implementation	18 June 2018
11 (b)	Deputy Director General and officials of National Account Division, Ministry of Statistics and Programme Implementation	18 June 2019
11 (c)	Director General and officials of National Sample Survey Office (NSSO), Ministry of Statistics and Programme Implementation	6 July 2018
12 (a)	Secretary and officials of Ministry of Panchayati Raj and Ministry of Rural Development	11 July 2018

Sr. No.	Meetings	Date
12 (b)	Secretary and officials of Ministry of Rural Development	11 April 2019
12 (c)	Secretary and officials of Ministry of Panchayati Raj	26 April 2019
12 (d)	Secretary and officials of Department of Rural Development	20 January 2020
12 (e)	Shri Narendra Singh Tomar, Cabinet Minister, Ministry of Agriculture & Farmers Welfare, Rural Development and Panchayati Raj and officials of Ministry of Panchayati Raj	25 June 2020
12 (f)	Shri Narendra Singh Tomar, Cabinet Minister, Ministry of Agriculture & Farmers Welfare, Rural Development and Panchayati Raj and officials of Ministries of Agriculture & Farmers' Welfare and Rural Development	26 June 2020
13 (a)	Vice Chairman (Dr. Rajiv Kumar) and officials of NITI Aayog	27 July 2018
13 (b)	Vice Chairman (Dr. Rajiv Kumar) and officials of NITI Aayog	15 April 2019
13 (c)	Vice Chairman (Dr. Rajiv Kumar) and officials of NITI Aayog	8 August 2019
13 (d)	Dr. V. K. Paul, Member, NITI Aayog and Secretary and officials of Ministry of Health and Family Welfare	14 January 2020
13 (e)	Vice Chairman (Dr. Rajiv Kumar) and officials of NITI Aayog	27 January 2020
14	Ms. Sushma Swaraj, Cabinet Minister, Ministry of External Affairs and Officials	5 November 2018
15	Secretary and officials from Department of Justice, Ministry of Law and Justice#	6 December 2018
16	Secretary and officials from Ministry of Tribal Affairs#	11 December 2018
17	Department of Heavy Industry, Ministry of Heavy Industries and Public Enterprises (Presentation on FAME India Scheme by Joint Secretary)	18 December 2018
18 (a)	Shri Jagat Prakash Nadda, Cabinet Minister, Ministry of Health & Family Welfare and officials from Departments of Health and Family Welfare and Health Research	19 December 2018
18 (b)	Chief Executive Officer, Ayushman Bharat – Pradhan Mantri Jan Arogya Yojana	19 July 2019
18 (c)	Dr. Harsh Vardhan, Cabinet Minister, Ministry of Health & Family Welfare and officials from Departments of Health and Family Welfare	23 August 2019
18 (d)	Dr. Harsh Vardhan, Cabinet Minister, Ministry of Health and Family Welfare and officials	13 July 2020

Fifteenth Finance Commission

Sr. No.	Meetings	Date
19	Shri Nitin J. Gadkari, Cabinet Minister, Ministry of Road Transport & Highways and Ministry of Shipping and officials	2 January 2019
20 (a)	Cabinet Secretary and officials of the Cabinet Secretariat, Secretary, Department of Economic Affairs and Secretary, Department of Expenditure, Ministry of Finance	21 January 2019
20 (b)	Cabinet Secretary and officials from the Cabinet Secretariat, Finance Secretary and Secretary, Department of Economic Affairs and Secretary, Department of Expenditure, Ministry of Finance	16 March 2019
21 (a)	Shri Hardeep Singh Puri, Minister of State (IC), Ministry of Housing and Urban Affairs and officials	4 February 2019
21 (b)	Additional Secretary, Ministry of Housing and Urban Affairs#	13 August 2019
21 (c)	Shri Hardeep Singh Puri, Minister of State (IC), Ministry of Housing and Urban Affairs and officials	21 August 2019
21 (d)	Shri Hardeep Singh Puri, Minister of State (IC) of the Ministry of Housing and Urban Affairs and officials	17 July 2020
22 (a)	Shri Prakash Javadekar, Cabinet Minister, Ministry of Human Resource Development and officials of Department of School Education and Literacy	13 February 2019
22 (b)	Shri Prakash Javadekar, Cabinet Minister, Ministry of Human Resource Development and officials of Department of Higher Education	22 February 2019
22 (c)	Shri Ramesh Pokhriyal 'Nishank', Cabinet Minister, Ministry of Human Resource Development and officials of Department of School Education and Literacy	21 August 2019
22 (d)	Joint Secretary, Department of School Education & Literacy and Shri Ashish Dhawan, Founder & Chairman, Central Square Foundation	17 January 2020
22 (e)	Shri Ramesh Pokhriyal 'Nishank', Cabinet Minister, Ministry of Human Resource Development and officials of Department of School Education and Literacy	29 June 2020
22 (f)	Shri Ramesh Pokhriyal 'Nishank', Cabinet Minister, Ministry of Human Resource Development and officials of Department of Higher Education	29 June 2020

Sr. No.	Meetings	Date
23 (a)	Shri R.K. Singh, Minister of State (IC), Ministry of Power and New and Renewable Energy and officials	15 February 2019
23 (b)	Shri R.K. Singh, Minister of State (IC), Ministry of Power and New and Renewable Energy and officials	12 March 2019
23 (c)	Shri R.K. Singh, Minister of State (IC), Ministry of Power and New and Renewable Energy and officials	8 August 2019
23 (d)	Shri R.K. Singh, Minister of State (IC), Ministry of Power and Ministry of New and Renewable Energy	21 January 2020
23 (e)	Shri R.K. Singh, Minister of State (IC), Ministry of Power and officials	29 May 2020
24 (a)	Secretary and officials of Ministry of Environment, Forest & Climate Change	15 March 2019
24 (b)	Shri Prakash Javadekar, Cabinet Minister, Ministry of Environment, Forest & Climate Change and officials	1 August 2019
24 (c)	Shri Prakash Javadekar, Cabinet Minister, Ministry of Environment, Forest & Climate Change and officials	30 May 2020
25	Shri Shripad Yesso Naik, Minister of State (IC), Ministry of AYUSH and officials	18 July 2019
26	Shri Prahlad Singh Patel, Minister of State (IC), Ministry of Tourism and Ministry of Culture and officials	27 August 2019
27 (a)	Ms. Harsimrat Kaur Badal, Cabinet Minister, Ministry of Food Processing Industries and officials	4 September 2019
27 (b)	Secretary and officials from Ministry of Food Processing Industries and Chairman and officials of APEDA	5 February 2020
28	Ms. Smriti Zubin Irani, Cabinet Minister, Ministry of Women and Child Development and officials	14 September 2019
29	Secretary and officials from Department of Commerce and Secretary and officials of Ministry of Tourism	28 January 2020
30	Shri Pronab Sen, Chairman, Standing Committee on Statistics and Secretary and officials from Ministry of Statistics and Programme Implementation	6 February 2020

- Meetings held at Secretary, XVFC level

**Meetings with Economist, Domain Experts,
International and Other Organisations**

Sr. No.	Meetings/Conferences/Workshops	Date
1	Reserve Bank of India at New Delhi	15 January 2018
2	National Institute of Public Finance and Policy at New Delhi	5 February 2018
3	Delegation from International Monetary Fund at New Delhi	27 February 2018
4	Conference with Senior Editors at New Delhi	28 February 2018
5	Ethopian Delegation at New Delhi*	5 March 2018
6	Members of Parliament at New Delhi	14 March 2018
7	International Monetary Fund at New Delhi	27 and 28 March 2018
8	High-Level Roundtable Conference with Organisation for Economic Co-operation and Development (OECD) at New Delhi	4 April 2018
9	Workshop with Agricultural Scientists at Chandigarh	3 May 2018
10	Economists/Domain experts at New Delhi	14 May 2018
11	Economists/Domain experts at New Delhi	17 May 2018
12	Delegation from World Bank at New Delhi	30 and 31 July 2018
13	Asian Development Bank (ADB) Officials at New Delhi	16 August 2018
14	Western Region Economists at Pune	21 August 2018
15	Economists at Chennai	5 September 2018
16	Delegation from Commission on Revenue Allocation (CRA), Kenya at New Delhi*	24 September 2018
17	International workshop on financing Disaster Risk Management in India by UNDP, NDMA, World Bank and XV-FC at New Delhi	12 and 13 November 2018
18	Economists from London School of Economics at New Delhi	15 February 2019
19	High-level roundtable conference organised by the Commission in partnership with the World Bank, the OECD and the ADB at New Delhi	4 April 2019
20	Shri Shaktikanta Das, Governor Reserve Bank of India and other officers of RBI at Mumbai	8 May 2019
21	Economists and Financial Institutions at Mumbai	9 May 2019
22	Economists at Bengaluru	24 June 2019

Sr. No.	Meetings/Conferences/Workshops	Date
23	Prof. Karthik Muralidharan, Tata Chancellor's Professor of Economics, University of California at New Delhi	8 July 2019
24	GST Council Meeting at Goa**	19 and 20 September 2019
25	Presentation by International Monetary Fund at New Delhi	17 January 2020
26	Shri Sarthak Saxena, Deputy Commissioner, GSTN at New Delhi	10 February 2020
27	World Bank Officials	6 July 2020

* Meetings held at Secretary, FC-XV level

** Meeting attended by Chairman and Secretary, FC-XV

**Meetings held with the Accountants General of States
(New Delhi)**

Sr. No.	Name and Designation	State	Date
1	Shri John K Sellate, Principal Accountant General	Arunachal Pradesh	19 March 2018
2	Shri Sushil Kumar Thakur, Accountant General (Audit) and Shri S. Chatterjee, Accountant General (A & E)	Jammu & Kashmir**	21 March 2018
3	Ms. Rashmi Aggarwal, Accountant General (Audit)	Assam	23 April 2018
4	Ms. Mahua Pal, Principal Accountant General (Audit)	Haryana	2 May 2018
5	Shri S Sunil Raj, Accountant General (General and Social Sector Audit)	Kerala	11 May 2018
6	Shri K. R. Sriram, Principal Accountant General (General and Social Sector Audit) and Shri H K Dharmadarshi, Principal Accountant General (Economic & Revenue Sector Audit)	Gujarat	3 July 2018
7	Shri M. S. Subrahmanyam, Principal Accountant General and Shri Sreeraj Ashok, Deputy Accountant General	West Bengal	6 July 2018
8	Shri Nedunchezian C, Accountant General (Audit)	Jharkhand	20 July 2018
9	Ms Sangita Choure, Principal Accountant General Audit I	Maharashtra	7 August 2018
10	Ms Devika Nayar, Principal Accountant General (General and Social Sector Audit)	Tamil Nadu	28 August 2018
11	Shri I. D. S. Dhariwal, Principal Accountant General (Audit)	Himachal Pradesh	11 September 2018
12	Shri Nilotpal Goswami, Principal Accountant General (Audit)	Bihar	14 September 2018
13	Shri L V Sudhir Kumar, Principal Accountant General (Audit)	Andhra Pradesh	24 September 2018

Sr. No.	Name and Designation	State	Date
14	Shri S. Alok, Principal Accountant General (Audit)	Uttarakhand	8 October 2018
15	Shri C. A. Bodh, Principal Accountant General (Audit)	Manipur	14 November 2018
16	Shri A. P. Choppy, Accountant General (Audit)	Nagaland	14 November 2018
17	Shri Basantia B, Accountant General (General and Social Sector Audit)	Odisha	3 January 2019
18	Shri Manish Kumar, Accountant General (Audit)	Tripura	15 January 2019
19	Ms. Punam Pandey, Principal Accountant General	Punjab	22 January 2019
20	Ms. Rebecca Mathai, Principal Accountant General (Audit)	Telangana	14 February 2019
21	Shri L. Tochhawng, Principal Accountant General	Mizoram	20 March 2019
22	Shri Stephen Hongray, Principal Accountant General (Audit)	Meghalaya	20 May 2019
23	Ms. E.P. Nivedita, Principal Accountant General (General and Social Sector Audit)	Karnataka	7 June 2019
24	Shri R. K. Pandey, Accountant General (General and Social Sector Audit)*	Madhya Pradesh	3 July 2019
25	Shri D. R. Patil, Principal Accountant General (Audit)	Chhattisgarh	15 July 2019
26	Shri R.G.Viswanathan, Principal Accountant General	Rajasthan	13 August 2019
27	Shri Sushil Kumar, Principal Accountant General (Audit)	Sikkim	12 September 2019
28	Shri Jayant Sinha, Principal Accountant General, (Economic, Revenue Sector Audit)	Uttar Pradesh	11 October 2019
29	Shri Ashutosh Joshi, Principal Accountant General	Goa	16 January 2020

* Held at Bhopal, Madhya Pradesh

** Jammu and Kashmir became UT on 31st October 2019

List of Meetings with Nodal officers of States

Sr. No.	Meetings	Date
1	Southern States at Hyderabad, Telangana	9 February 2018
2	Eastern States at Ranchi, Jharkhand	15 February 2018
3	North Eastern and Himalyan States at New Delhi	22 February 2018
4	Northern and Western States at New Delhi	23 February 2018

Itinerary of FC-XV Visits to States

Sr. No.	Name of the State	Date		Meeting with the Chief Minister
		From	To	
1	Arunachal Pradesh	5 April 2018	8 April 2018	6 April 2018
2	Assam	25 April 2018	28 April 2018	26 April 2018
3	Haryana	3 May 2018	4 May 2018	4 May 2018
4	Kerala	28 May 2018	31 May 2018	29 May 2018
5	West Bengal	16 July 2018	18 July 2018	17 July 2018
6	Gujarat	23 July 2018	25 July 2018	23 July 2018
7	Jharkhand	1 August 2018	3 August 2018	2 August 2018
8	Tamil Nadu	4 September 2018	8 September 2018	6 September 2018
9	Maharashtra	17 September 2018	19 September 2018	19 September 2018
10	Himachal Pradesh	25 September 2018	28 September 2018	26 September 2018
11	Bihar	1 October 2018	4 October 2018	3 October 2018
12	Andhra Pradesh	9 October 2018	12 October 2018	11 October 2018
13	Uttarakhand	15 October 2018	18 October 2018	16 October 2018
14	Nagaland	27 November 2018	28 November 2018	28 November 2018
15	Manipur	29 November 2018	30 November 2018	30 November 2018
16	Odisha	8 January 2019	11 January 2019	9 January 2019
17	Tripura	16 January 2019	18 January 2019	17 January 2019
18	Punjab	29 January 2019	1 February 2019	30 January 2019
19	Telangana	18 February 2019	20 February 2019	19 February 2019
20	Mizoram*	25 March 2019	26 March 2019	25 March 2019
21	Meghalaya	3 June 2019	5 June 2019	4 June 2019
22	Karnataka	23 June 2019	26 June 2019	25 June 2019
23	Madhya Pradesh	3 July 2019	5 July 2019	4 July 2019
24	Chhattisgarh	23 July 2019	25 July 2019	25 July 2019
25	Rajasthan	6 September 2019	9 September 2019	9 September 2019
26	Sikkim	23 September 2019	26 September 2019	24 September 2019
27	Uttar Pradesh	19 October 2019	22 October 2019	22 October 2019
28	Goa	23 January 2020	24 January 2020	24 January 2020

*Meeting held with Chief Secretary of the State

**List of the Meetings with Institutions/Organisations
which have been assigned studies by FC-XV**

Sr. No.	Topic	Institution	Date
1	Cyclically Adjusted Primary Balance for Centre and States in India	Institute of Economic Growth, New Delhi	13 June 2018 and 19 March 2019
2	Pay Commissions: Fiscal Implications	Institute of Economic Growth, New Delhi	13 June 2018 and 19 March 2019
3	Resource Sharing between Centre and States and allocation across states: Some issues in balancing equity and efficiency	Institute of Economic Growth, New Delhi	13 June 2018
4	Development Expenditure in the States Post Fourteenth Finance Commission Award: How have States Spent the Award Money	Indian Council for Research on International Economic Relations, New Delhi	14 June 2018
5	Development Expenditure in the States Post Fourteenth Finance Commission Award: An assessment of the Centrally Sponsored Schemes	Indian Council for Research on International Economic Relations, New Delhi	14 June 2018, 15 September 2018 and 25 January 2019
6	Finances of Municipal Corporations in Metropolitan Cities of India	Indian Council for Research on International Economic Relations, New Delhi	14 June 2018 and 21 September 2018
7	State of Municipal Finances in India	Indian Council for Research on International Economic Relations, New Delhi	14 June 2018 and 21 September 2018
8	Study on Municipal Finances	Janaagraha, Bengaluru	20 June 2018 and 9 April 2019
9	Projection of Tax Revenue on Petroleum Products and Sales Tax and State's Own Tax Revenue (SOTR) Effort Analysis of States in India	Xavier University, Bhubaneswar	22 June 2018
10	Resource allocation in lieu of State's Demographic Achievements in India: An evidence based approach	Centre for Development Studies, Kerala	28 June 2018 and 25 April 2019
11	Forest conservation through fiscal federalism: lessons from past experience	The Energy and Resources Institute, New Delhi	28 June 2018 and 2 November 2018

Sr. No.	Topic	Institution	Date
12	Strengthening green fiscal federalism in India	The Energy and Resources Institute, New Delhi	28 June 2018 and 2 November 2018
13	Measurable, performance-based incentives for States in India	National Council of Applied Economic Research, New Delhi	5 July 2018, 19 December 2018 and 7 March 2019
14	Ayushman Bharat: Costs and Finances of the Prime Minister's Jan Arogya Yojana	Institute of Economic Growth, New Delhi	13 July 2018 and 18 December 2018
15	Devolution of Union Finance Commission Grants to Panchayats	Accountability Initiative, Centre for Policy Research, New Delhi	6 August 2018, 15 March 2019 and 6 May 2019
16	Urban Infrastructure Development and Resilience Building by ULBs	Indian Institute for Human Settlements, Bengaluru	8 August 2018
17	Agricultural subsidies	Indian Statistical Institute, New Delhi	23 August 2018 and 12 December 2018
18	Cesses and Surcharges: Concept, Practice and Reform	Vidhi Centre for Legal Policy, New Delhi	13 September 2018
19	Examination of the legal basis for conditional transfers to States and issues relating to performance-based incentives for States	Vidhi Centre for Legal Policy, New Delhi	13 September 2018
20	Current state and sources of air pollution and solutions	The Nature Conservancy	20 December 2018
21	Combined presentation on air pollution and forest-related fiscal transfers	The Nature Conservancy, World Resources Institute, The Energy and Resources Institute	30 April 2019
22	Air pollution: Enabling outcome linked clean air finance	World Resources Institute National Institute of Public Finance & Policy	20 May 2019
23	Fiscal implications of introduction of GST	Finance & Policy	7 June 2019

**List of the Meetings of the Advisory Council of the Commission
(New Delhi)**

Sr. No.	Meetings	Date
1	First	17 May 2018
2	Second	21 February 2019
3	Third	16 May 2019
4	Fourth	13 September 2019
5	Fifth	16 December 2019
6	Sixth	13 February 2020
7	Seventh	23-24 April 2020
8	Eighth	25-26 June 2020
9	Ninth	4-5 September 2020

**List of the Meetings with High Level Group on Health Sector
(New Delhi)**

Sr. No.	Meetings	Date
1	First	20 August 2018
2	Second	8 February 2019
3	Third	22 May 2019
4	Fourth	30 August 2019
5	Fifth	21 May 2020

**List of the Meetings of the Cash Credit Limit Committee to review CCL Gap of Punjab
(New Delhi)**

Sr. No.	Meetings	Date
1	First	14 February 2019
2	Second	20 March 2019
3	Third	2 August 2019

**List of the Meetings of the Group Constituted to
examine the issues on Defence and Internal Security
(New Delhi)**

Sr. No.	Meetings	Date
1	First	4 March 2020
2	Second	18 May 2020

List of the Meetings of the High Level Expert Group on Agriculture Exports

Sr. No.	Meetings	Date
1	First	24 February 2020
2	Second	17 March 2020
3	Third	30 April 2020
4	Fourth	12 May 2020
5	Fifth	11 June 2020
6	Sixth	9 July 2020
7	Seventh	31 July 2020

**List of the Meetings of the Fiscal Consolidation Roadmap Committee
(New Delhi)**

Sr. No.	Meetings	Date
1	First	21 May 2020

**List of Participants of Meetings with Nodal Officers of States
(A to D)**

A	Meeting with representatives of Southern States held at Dr. MCR HRD Institute of Telangana, Hyderabad, Telangana on 09.02.2018
1.	Shri M. Ravi Chandra, Spl. Chief Secretary (Finance), Andhra Pradesh
2.	Shri B. Venkateswara Rao, OSD, Finance Department, Andhra Pradesh
3.	Shri B. Soban, Consultant, Finance Department, Andhra Pradesh
4.	Shri C. Balaji, Distt. Panchayat Officer, Andhra Pradesh
5.	Shri G. Vinod Kumar Consultant, Andhra Pradesh
6.	Shri Gopalkrishna, Finance Department, Karnataka
7.	Shri Purushotham Singh, Special Officer, ZP, Karnataka
8.	Shri Minhaj Alam, Secretary (Finance Resources), Kerala
9.	Shri B. Pratheep Kumar, Joint Secretary, Finance Department, Kerala
10.	Shri P. Karthikaraj, Research Assistant, Finance Department, Kerala
11.	Shri M. Arvind, Dy. Secretary, Finance Department, Tamil Nadu
12.	Shri H. Krishnanuuni, Dy. Secretary, Finance Department, Tamil Nadu
13.	Shri Giriraj Kumar, Under Secretary, Finance Department, Tamil Nadu
14.	Shri V. Giriraj, Finance Department, Maharashtra
15.	Shri Vaibhav R. Rajeghatge, Dy. Secretary, Finance Department, Maharashtra
16.	Smt. Vidya H. Waghmare, Under Secy., Finance Department, Maharashtra
17.	Shri G. R. Reddy, Advisor to Government of Telangana
18.	Shri K. Ramakrishna Rao, Prl. Finance Secretary, Telangana
19.	Shri N. Siva Sankar, Prl. Secretary (Finance), Telangana
20.	Dr. B. Janardhan Reddy, Commissioner, GHMC
21.	Dr. P. K. Sreedevi, Director of Municipal Administration, Telangana
22.	Shri Vikas Raj, Prl. Secretary, PR&RD, Telangana
23.	Smt. Neetu Kumari Prasad, Commissioner & Director, PR&RD Telangana
24.	Shri G. S. Rammohan Rao, Addl. Finance Secretary, Telangana
25.	Shri Ch. V. Sai Prasad, Joint Secretary, Telangana

Fifteenth Finance Commission

26.	Shri Arvind Mehta, Secretary
27.	Shri Mukhmeet S. Bhatia, Joint Secretary
28.	Shri Jasvinder Singh, Director
29.	Shri Ritesh Kumar, Assistant Director
30.	Shri Sandeep Kumar, Assistant Director
31.	Shri Mahesh Kumar, Assistant Director

B Meeting with representatives of Eastern States held at Ranchi, Jharkhand on 15.02.2018	
1.	Ms. Sujata Chaturvedi, Pr. Secretary (Finance), Bihar
2.	Shri Manoranja Daas, Finance Commission Cell, Bihar
3.	Shri K. D. Projwal, Bihar
4.	Shri Najar Hussain, Bihar
5.	Shri Rajesh Kumar Tiwari, Section Officer, Bihar
6.	Shri Sunil Kumar, Section Officer, Bihar
7.	Shri Gaurav Kumar, MIS (Expert), Bihar
8.	Shri Binod Kumar Tiwari, Bihar
9.	Shri Sanjeev Mittal, Bihar
10.	Dr. A. K. Singh, Jt. Secretary (Finance), Chhattisgarh
11.	Shri Arvind Kujur, OSD Finance Department, Chhattisgarh
12.	Shri Sukhdev Singh, Addl. Chief Secretary (Finance), Jharkhand
13.	Shri Satendra Singh, Secretary (Expenditure), Jharkhand
14.	Shri Harishwar Dayal, Director-in-Chief, CFS, Jharkhand
15.	Shri A. K. Ratan, Joint Secretary (UD & HD), Jharkhand
16.	Shri Navneet Kumar, Consultant, Jharkhand
17.	Shri Chandan Kumar, Jharkhand
18.	Shri Nilhani Kumar, IPRD, Ranchi, Jharkhand
19.	Shri Lal Hemant N. Shahdev, Under Secretary (UD & HD), Jharkhand
20.	Shri Ranjet Ranjan Pal, Under Secretary, Panchayati Raj, Jharkhand
21.	Shri Satya Narayan Prasad, A.O. (Finance), Jharkhand
22.	Shri Debendra Kumar Jean, Odisha
23.	Shri Rupa Narayan Das, Joint Secretary (Finance) , Odisha
24.	Shri Depriya Biswah, Deputy Secretary (Finance) , Odisha
25.	Shri P. A. Siddiqui, Secretary (Finance), West Bengal
26.	Ms. Ujjaini Datta, Addl. Secretary (Finance), West Bengal
27.	Shri J. Datta, Advisor (Budget), West Bengal
28.	Shri Pawan Kadyan, Joint Secretary (Finance), West Bengal
29.	Dr. Anal Jyoti Chakrabarti, Deputy Secretary (Finance), West Bengal
Fifteenth Finance Commission	
30.	Shri Arvind Mehta, Secretary
31.	Shri Mukhmeet S. Bhatia, Joint Secretary
32.	Shri Gopal Prasad, Director
33.	Shri Nitish Saini, Deputy Director
34.	Ms. Aditi Pathak, Deputy Director
35.	Shri Sandeep Kumar, Assistant Director
36.	Shri Mahesh Kumar, Assistant Director

C	Meeting with representatives of North Eastern and Himalyan States held at 4th Floor, Knowledge Centre, STC Building, Janpath New Delhi on 22.02.2018
1.	Shri G. N. Sinha, OSD (Finance Commission), Arunachal Pradesh
2.	Shri S. R. Dongre, Adviser (Finance), Arunachal Pradesh
3.	Shri N. T. Glow, Spl. Secretary (Fin. Commission), Arunachal Pradesh
4.	Shri Shyam Jaganathan, Commissioner & Secretary (Finance), Assam
5.	Shri Hemanta Kumar Dewri, Director (Finance), Assam
6.	Shri Matilal Sarkar, Joint Director (Finance), Assam
7.	Shri Abhey Pant, OSD to Finance Secretary, Himachal Pradesh
8.	Shri Rekhi Ram, Dy. Secretary, Budget, Himachal Pradesh
9.	Shri Jeet Ram, Supdt. Budget, Himachal Pradesh
10.	Shri Madan Verma, Supdt. , Himachal Pradesh
11.	Shri Vipin Kumar, Assistant, Himachal Pradesh
12.	Shri Vishal Sharma, Addl. Secretary (Finance), Jammu & Kashmir
13.	Shri Owais Ahmed, Deputy Secretary (Finance), Jammu & Kashmir
14.	Dr. Priya Badyal, Accounts Officer, Jammu & Kashmir
15.	Ms. Monika Lahotra, Accounts Officer, Jammu & Kashmir
16.	Shri Ravinder Singh, Joint Secretary, Manipur
17.	Shri P. K. Agrahari, Secretary (Finance), Meghalaya
18.	Shri E. Y. Chen, Director, Meghalaya
19.	Shri M. Lyngdoh, Spl. Officer & Under Secretary, Meghalaya
20.	Pu Lalmalsawma, Secretary (Finance), Mizoram
21.	Pu Lalhimngmawai Sailo, Jt. Secretary (Finance), Mizoram
22.	Pu C Lungmuanpuia, Under Secretary/Nodal Officer, Mizoram
23.	Shri Y. Kikheto Sema, Secretary, Budget, Nagaland
24.	Shri Kekhwezo Kepfo, Jt. Secretary, Nagaland
25.	Shri Ketoulhou Metha, Sr. Research Officer, Budget, Nagaland
26.	Shri Pradhan, Principal Director (Finance), Sikkim
27.	Shri Benu Kumar Mukhia, Director (Finance), Sikkim

- | | |
|-----|--|
| 28. | Shri Akinchan Sarkar, Joint Secretary (Finance), Tripura |
| 29. | Shri L.N. Pant, Addl. Secretary (Finance), Uttarakhand |
| 30. | Shri I.K. Pande, Adviser (Retired), Uttarakhand |

Fifteenth Finance Commission

- | | |
|-----|--|
| 31. | Shri Arvind Mehta, Secretary |
| 32. | Shri Mukhmeet S. Bhatia, Joint Secretary |
| 33. | Shri Antony Cyriac, Economic Adviser |
| 34. | Shri Gopal Prasad, Director |
| 35. | Shri Anand Singh Parmar, Joint Director |
| 36. | Ms. Sweta Satya, Deputy Director |
| 37. | Shri Kandarp V Patel, Deputy Director |
| 38. | Shri Nitish Saini, Deputy Director |
| 39. | Ms. Aditi Pathak, Deputy Director |
| 40. | Ms. Shikha Dahiya, Deputy Director |
| 41. | Shri Ritesh Kumar, Assistant Director |
| 42. | Shri Sandeep Kumar, Assistant Director |
| 43. | Shri Mahesh Kumar, Assistant Director |
| 44. | Shri Pankaj Gera, Economic Officer |

Fifteenth Finance Commission

D Meeting with representatives of Northern and Western States held at 4th Floor, Knowledge Centre, STC Building, Janpath New Delhi on 23.02.2018	
1.	Dr. Y. Durgaprasad, Director, Planning, Goa
2.	Shri Hemant Desai, Budget Analyst, Goa
3.	Shri Prasad Powar, Assistant, FDMD, Goa
4.	Shri Shailesh Naik, Assistant, FDMD, Goa
5.	Shri Mukesh H. Dholakia, Dy. Director, Gujarat
6.	Shri P.M. Nair, Dy. Section Officer, Gujarat
7.	Dr. R. S. Malhan, Director, Planning, Haryana
8.	Shri Udai Veer, Research Officer, Haryana
9.	Shri P.K. Roy, Deputy Secretary Finance, Madhya Pradesh
10.	Shri Brij Pal Singh, Research Officer, Madhya Pradesh
11.	Smt. Paramjit Kaur, Dy. Director, Punjab
12.	Shri Lalit Goyal, Research Officer, Punjab
13.	Shri Ashutosh Vajpeyi, Joint Secretary (EA), Rajasthan
14.	Shri Sanjeev Mittal, Pr. Secy. (Finance), Uttar Pradesh
15.	Mr. Sidharth Srivastava, Jt. Director (Finance), Uttar Pradesh
16.	Shri Ashok Kumar, Dy. Director (Finance), Uttar Pradesh

Fifteenth Finance Commission

17.	Shri Arvind Mehta, Secretary
18.	Shri Mukhmeet S. Bhatia, Joint Secretary
19.	Shri Antony Cyriac, Economic Adviser
20.	Shri Gopal Prasad, Director
21.	Shri Anand Singh Parmar, Joint Director
22.	Ms. Sweta Satya, Deputy Director
23.	Shri Kandarp V Patel, Deputy Director
24.	Shri Nitish Saini, Deputy Director
25.	Ms. Aditi Pathak, Deputy Director
26.	Ms. Shikha Dahiya, Deputy Director
27.	Shri Ritesh Kumar, Assistant Director
28.	Shri Sandeep Kumar, Assistant Director
29.	Shri Mahesh Kumar, Assistant Director
30.	Shri Pankaj Gera, Economic Officer

List of Participants of Meetings with State Governments**1. Andhra Pradesh (09-12 October, 2018)****Representatives of State Government**

1	Shri Nara Chandrababu Naidu	Hon'ble Chief Minister
2	Shri N.Chinarajappa	Hon'ble Deputy Chief Minister
3	Shri Pithani Satyanarayana	Labour, Employment, Training and Factories
4	Shri C. Kutumba Rao	Vice Chairman AP Planning Board
5	Dr. D. Sambasiva Rao	Special Chief Secretary to government (CT, P&E, R&S), Revenue Department
6	Dr. Manmohan Singh	Special Chief Secretary to Government (Land, Endowments & Disaster Management), Revenue
7	Shri Budithi Rajasekhar	Special Chief Secretary to Government (FAC) (Marketing) Agriculture & Co-op Department
8	Shri Neerabh Kumar Prasad	Special Chief Secretary to Government, TR&B Department
9	Shri Satish Chandra	Special Chief Secretary to Chief Minister
10	Smt. Poonam Malakondaiah	Special Chief Secretary, Health, Medical & Family Welfare
11	Shri K.S. Jawahar Reddy	Principal Secretary to Government(RD) PR&RD
12	Shri Shamsher Singh Rawat	Principal Secretary to Government (SW and TW) SW Department
13	Shri Ajay Jain	Principal Secretary to Government Energy, Infrastructure & Investment
14	Shri K. Vijayanand	Principal Secretary to Government(FAC), Information Technology, Electronics and Communications
15	Shri G. Anantha Ramu	Principal Secretary to Government EFS&T

Fifteenth Finance Commission

16	Shri Muddada Ravichandra	Principal Finance Secretary(FAC) & Secretary (R&E)
17	Shri Gopal Krishna Dwivedi	Principal Secretary to Government, Animal Husbandry Department and Fisheries
18	Shri L. Prem Chandra Reddy	Ex-officio Prl. Secretary to Government (SR) General Administration
19	Smt. B. Udaya Lakshmi	Principal Secretary to Government Backward Classes Welfare Department
20	Ms.A.R. Anuradha	Prl. Secretary to Government, Home Department
21	Shri Sashibhushan Kumar	Secretary to Government (Minor, Medium and Major Irrigation) Water Resources
22	Shri Mukesh Kumar Meena	Secretary to Government (Tourism), YAT&C Department
23	Shri Peeyush Kumar	Secretary to Government(FP), Finance
24	Shri K.V.V.Satyanarayana	Special Secretary to Government(I&BF) Finance Department
25	Shri Siddharth Jain	Commissioner, Industries Department
26	Shri K. Kanna Babu	Director, MA&UD Department
27	Shri A.S. Dinesh Kumar	MD, AP Fiber
28	Shri K. Ramgopal	secretary to Government, (Minorities Welfare) Minorities Welfare
29	Shri Kantilal Dande	Managing Director A.P. State Housing Corporation Ltd.
30	Shri Arun Kumar	Commissioner, Secretary (FAC), WCD Dept.
31	Shri D. Venkata Ramana	Secretary to Government, Law Department
32	Shri Sanjay Gupta	C.E.O. & Ex-Officio Secretary to Govt., Planning
33	Shri NVS Babu	MD, APSRTC

34	Shri V.Rama Manohar	Special Commissioner, CRDA
35	Dr. G. Soma Sekharam	Director, Animal Husbandry Dept.
36	Shri N.Y. Sastry Director	DE&S, Planning Department
37	Dr. Dakshinamurthy	Advisor, Planning Department
38	Shri V. Krishna Devaraya	CEO, APCFSS
39	Shri Bitra Venkateswar Rao	OSD (FC), Finance Department
40	Shri D. Surendra	JFA, Finance Department

Representatives of Urban Local Bodies

1	Shri Koneru Shridhar	Mayor, Vijayawada Municipal Corporation
2	Shri Abdul Azeez	Mayor Nellore Municipal Corporation
3	Smt. Madamanchi swaroopa	Mayor, Ananthapuram Municipal Corporation
4	Shri Tumula Atchutavalli	Chairperson, Municipal Office, Old City, Bobbili
5	Shri P. Rajya Lakshmi Reddy	Chairperson, Municipal Office, Ichapuram
6	Shri Kotikalapudi Govinda Rao	Chairperson, Bhimavaram Municipality
7	Shri Yalavarthi Shrinivasa Rao	Chairperson, Gudivada Municipality
8	Shri Chundru Shri Vara Prakash	Chairperson, Mandapeta Municipal Office
9	Smt. Y. Padmavathi	Chairperson, Nandigama N.P
10	Smt. Sajja Hemalatha	Chairperson, Ponnur Municipal Office
11	Shri Thadivaka. Shrinivasa Rao	Chairperson, Repalle Municipal Office
12	Smt. K.Mahalakshmi	Chairperson, Tadepalli Municipal Bhavan
13	Smt. Donthu Sarada	Mayor, Chairperson, Venkatagiri Municipal Office
14	Smt. Kotrike Gayatridevi	Chairperson, Dhone Municipal Office

Representatives of Rural Local Bodies

1	Smt. Gadde Anuradha	ZPP, Chairperson, Krishna District
2	Smt. Swathi Rani Shobha	ZPP, Chairperson, Vijayanagarm District
3	Smt. Jaya Lakhmi	ZPTC, Tenali Mandal, Guntur District
4	Shri Dilip Chakravarthy	ZPTC, Peapully Mandal, Kurnool District

Fifteenth Finance Commission

5	Shri D. Sreenivasa Murhty	ZPTC, Gudibanda Mandal, Ananthapur District
6	Shri P.C. Samba Sivam	MPP, Kuppam, Chittoor District.
7	Shri Krishna Kiran,	MPP, Vinjamur, Nellore DiShrict.
8	Shri D. Rama Subba Reddy	MPTC, Thiruvanthapuram, Bhadvel Mandal, Kadapa District
9	Shri Peesa Krishna	MPTC, Narannapeta, Shrikaulam District.
10	Shri K Udaya Bhaskara Rao	Sarpanch, Manduvaripalem Panchyat, Ongole Division and Mandal, Prakasmam District.
11	Shri Amabti Surya Prakasa Rao	Sarpanch, Gudivada Panchyat, Peddapuram Manadal and Division, East Godavari District.
12	Shri K.S. Jawahar Reddy	Principal Secretary to Government(RD) PR&RD

Representatives of Trade & Industry

1	Shri Ramakanth Inani	Vice President, Federation of Telangana & AP Chambers of Commerce & Industry,(FTAPCCI)
2	Shri K. Subba Rao	President, Federation of AP Small and Medium Industries Association(FAPSIA)
3	Shri A. Satyanarayana	Executive Director, The AP Chambers of Commerce & Industry Association
4	Shri.N.Rahgava Rao	ED. AP Spinning Mills Association
5	Smt.. B. Ramadevi	President, Association of lady Enterpreneureres of India (ALEAP)
6	Ms. Narla Malathi	President
7	Ms. Jhansi	Secretary, COWE-AP Chapter Vijayawada Women's Organization
8	Shri Siddharth Jain	Commissioner, Industries Department

Representatives of Political Parties

1	Shri P.J. Chandra Sekhar Rao	CPI
2	Shri K.N.Reddy	CPI
3	Shri P. Madhu	CPI(M)
4	Shri Y. Venkateswara Rao	CPI(M)
5	Dr. U. Venkateswarlu	YSRCP
6	Shri D.N.Krishna	YSRCP
7	Prof. D.A.R. Subrahmanyam	BJP
8	Shri Sudhir Rambhotla	BJP
9	Dr. P. Krishnaiah	TDP
10	Shri T. Sravan Kumar	TDP

2. Arunachal Pradesh (5-8 April, 2018)

Representatives of State Government

1	Shri Pema Khandu	Chief Minister
2	Shri Chowna Mein	Deputy Chief Minister
3	Shri Mohesh Chai	Minister
4	Shri Alo Libang	Minister
5	Shri Nabam Rebia	Minister
6	Shri Wangki Lowang	Minister
7	Shri Honchun Ngandam	Minister
8	Shri Kamlung Mosang	Minister
9	Shri Bamang Felix	Minister
10	Shri Jarkar Gamlin	Parliamentary Secretary
11	Smt Gum Tayeng	Advisor to HCM
12	Shri Tai Tagak	Commissioner
13	Dr. M. Surya Prakash	Chief Engineer
14	Shri Katung Wahge	Director Housing
15	Shri Techu Gubin	Advisor (Finance)
16	Shri S.R. Dongre	Director

Fifteenth Finance Commission

17	Shri Tajuk Charu	Secretary (Cooperation)
18	Shri Onit Panyang	Director (AHV)
19	Shri N.D. Minto	Sr. Adviser(Finance)
20	Shri Jagdish Sinha	Director (IWT)
21	Shri Charu Tayum	Director (Audit & Pension)
22	Shri A. Basit	Dy. Director (PR)
23	Shri Nabam Rajesh	Director (ATI)
24	Shri Pate Marik	Director (F&Cs)
25	Shri Liyok Borang	D.E.E
26	Shri Tapi Gao	Director (IT&C)
27	Smt. Neelam Yapin Tana	Director (IT&C)
28	Dr. D. Padung	State Nodal Officer, National Health Mission, Arunachal Pradesh
29	Shri M.E. Ori	Secretary (F&Cs)
30	Shri J. Angu	Joint Secretary(TPT)
31	Shri Habung Donyi	Director (AGRI)
32	Shri Kesang Tsering	Jt. Director (AGRI)
33	Shri Tadu Game	S.P. Itanagar
34	Shri S.S. Kalsiq	Minister
35	Shri Tumke Bagra	Deputy Speaker
36	Shri S.B.K. Singh	Deputy General Of Police
37	Shri Gautam Sen	Consultant (15th FC)
38	Shri G.N. Sinha	OSD-XVFC
39	Shri Rabindra Kumar	PCCF (P&D)
40	Shri R.K. Singh	Special Secretary (Env.& Forest)
41	Shri Omkar Singh	PCCF & Principal Secretary (E&F)
42	Shri Himanshu Gupta	Special Secretary (HCM)
43	Shri Sonam Chombay	Secretary (HCM)
44	Shri A.K. Shukla	APCCFCFC

45	Shri C.M. Rao	APCCF (CAMPA)
46	Dr. R. Kemp	PCCF (WI & BD)
47	Shri K. Kholi	Secretary (RWD)
48	Shri Remo Kamki	Joint Secretary (AR)
49	Shri D. Nyodu	CE (RWD)
50	Shri Rinchin Tashi	Secretary (RD & PR)
51	Smt. Mimum Tayeng	Secretary (Horticulture)
52	Smt. Yeshi Wangmo Ringu	Secretary (Finance)
53	Shri P. Aich	Advisor (Budget)
54	Shri Amitava Kundu	Deputy Director (State Plan)
55	Shri A. Katan	CE (HPD)
56	Shri Subu Tabin	Director (SDE)
57	Shri H.R. Bado	SE (Transmission)
58	Shri Marki Loya	Director (APEDA)
59	Shri Batem Pertin	Director (Research)
60	Shri Hage Appa	CE (PWD)
61	Shri M. Ngomdir	CE (WRD)
62	Shri P. Mishra	Director (Project Coordination)
63	Shri Tadar Appa	Director (Sports)
64	Shri Yumlam Kaha	Director (SJETA)
65	Shri J. Rime	I/C Director (HORTI)
66	Shri Hoktum Ori	Controller (Legal Metrology)
67	Smt. T. Pertin Loyi	Director (WCD)
68	Shri N.D. Pubiyang	Soil Conservation Officer (RWD)
69	Shri T. Welly	CE (RWD)
70	Shri Kago Tabiyo	CE (RWD)
71	Shri J. Kamdak	CE (HPD)
72	Shri K. Sera	CE (PWD)
73	Shri Taru Talo	Director (Industries)

Fifteenth Finance Commission

74	Shri Atop Lego	CE(PWD)
75	Shri Tage Tado	Director (Transport)
76	Shri M. Lego	Director (Health)
77	Shri R.K. Joshi	CE (HPD)
78	Shri Tassar Talar	Director (Geology & Mining)
79	Shri Jotom Borang	Director (Library)
80	Shri Obang Tayeng	Director (IPR)
81	Shri Tomo Basar	CE (PHED) EZ
82	Shri H. Dutta	Director (SRSAC/S&T)
83	Shri Anong Lego	Director (AGRI)
84	Shri B.J. Duia	Director (SLRD)
85	Shri Toko Jyoti	CE (PHED) WZ
86	Shri Tedi Techhi	DAT
87	Shri R. Ronya	Director (PR)
88	Shri B. Megu	Director (Eco & Statistic)
89	Shri C.D. Mungyak	Director (Science & Tech)
90	Shri H. Dodung	Director (Textile & Handi)
91	Shri Gania Leij	Director (Secondary Edn)
92	Shri Tokong Pertin	Director (T&C)
93	Shri Pura Tupe	CE (HPD)
94	Shri Pallab Dey	Director (Planning)
95	Shri T.D. Neckom	DDA (Dev)

Representatives of Local Bodies

1	Smt. Techhi Mema	Councilor No.13
2	Shri Gora Talang	Councilor ward (ECS) Member
3	Smt. Ngurang Yache	Councilor Ward No – 7 (ECS)
4	Smt. Ponung Lego	Councilor Ward No – 10 (ECS)
5	Shri Sobo Pertin	Councilor (ESC) Psg

6	Smt. Omem Darang	(ESC) Psg
7	Shri Biri Jugdo	Councilor (IMC)
8	Shri Tatung Tania	Councilor (IMC)
9	Shri Taba Takia	Councilor (IMC)
10	Shri Tarh Nachug	Dy. CC, (IMC)
11	Shri Kaling Darang	Dy. CC. (PMC)
12	Shri Kenbom Muri	Team Leader (SMMU)
13	Smt Siyang Rebe	Assistant Town Planner
14	Shri Terge Sora	Assistant Town Planner
15	Shri Michi Tare	PPP Specialist
16	Shri Tarh Tabin	FAO, TP
17	Shri Aido Putin	Assistant Town Planning STP and ULB
18	Smt Millo mera	Town Planning Assistant, DTP & ULB
19	Shri Tojum Potom	VP, APWWS
20	Shri N.R.Singh	DD UD & H
21	Shri P. Mishra	Director Planning (PC)
22	Shri Tashi Norbu	ZPM Kalaktang
23	Shri Khya Choya	ZPM, Sawa
24	Shri Sangha Tagik	ZPM, Kurung Kumey
25	Shri S. Nalo	President (AAPPP)
26	Shri Kaling Dai	ZPM E/Siang Dist.
27	Shri Sontung Bangria	ZPC, Tirap
28	Shri Hage Kobing	ZPC, Ziro Lower Subansiri
29	Smt Rido Mena	ZPC, Kra dadi
30	Shri Kaling Dorak	Chief Councilor
31	Smt Tana Yayo	ZPC
32	Shri Tana Pikap	ZPM
33	Smt Nabam Eka	ZPM
34	Smt Tarh Menika	ZPM

Fifteenth Finance Commission

35	Mrs, O. Jerang	ZPM
36	Smt Tana Yezee Nabam	GPC – 14, Rose
37	Shri Tana Tala	GPC – 17, Lelcha
38	Shri Teri Marin	GPC – 16, Tido
39	Smt Dukum Pera	GPC – 12, Chiputa
40	Shri Tayom Mothu	ZPM
41	Smt Heyomi Tausik	ZPC
42	Shri Kuku Nabam Hina	GPC – 11, Rono
43	Shri Tana Achi	GPC – 9, Emchi
44	Shri Bungba Langdo	RRA (PRI)
45	Shri Charu Jagath	CA(PR)
46	Shri Langbia Tamang	GPM
47	Smt Kholie Jumsi	GPC
48	Mr. Tapang Kopak	Assistant Director (PR)
49	Smt Tok Nimpu Tech	GPC
50	Smt Nabam Yajo	GPC
51	Smt Yumlam Minu	Councilor
52	Shri Tajin Taki	ZPM, Pasighat

Representatives of AITF/CBO/Market Committee/Bankers

1	Smt Kani Nada Maling	Secretary General APWWS
2	Smt Yapi Maling	Registrar (APWWS CCEC)
3	Smt Kenyir Ringu	Chairperson (APSSWB)
4	Smt Jongam Rime	APWWS
5	Smt Tojum Potom	VP (APWWS)
6	Smt Jarjum Ete	Chairman, Arunachal Indigenous Tribes Forum
7	Shri Tage Riba	Entrepreneur
8	Smt Padamashree Jamoh	Vice-President (APSCW)

9	Smt Rosy Taba	Member, APSCW
10	Smt Yane Higio	Member Secretary (APSCW)
11	Shri Pradeep Kumar	Chief Adviser (ACC)
12	Shri Jarh Nachung	General Secretary (ACCI)
13	Shri Toko Tatung	Spokesperson
14	Shri Likha Mej	Progressive Farmer
15	Shri Tana Showen	Professor
16	Shri S.K. Nayak	Professor
17	Shri N.C. Roy	Professor
18	Smt Vandana Upadhyay	Professor
19	Shri Tilak Kumar Dhar	Dy. General Manager, SBI
20	Shri Jogeshwar Swargiary	Regional Manager, SBI
21	Shri Atege Lingri	Asst. Professor
22	Shri Kamtang Khonjuju	V/P Sajolang Elige Society
23	Shri Somnai Wangpan	Legal Adviser (Wancho Cultural Society)
24	Shri Tsering Thongdok	Adviser (SEWA)
25	Shri D.M Thamoung	GS (TBS)
26	Shri Heri Maring	General Secretary (NES)
27	Smt Munta Mossang	General Secretary (AITF)
28	Shri P.F. Tago	Spokesperson (AITF)
29	Shri Khoda Rui	President (TSD)
30	Shri Tapi Tai	General Secretary (TSD)
31	Shri Emi Rumi	Chief Adviser (GWS)
32	Shri Tony Pertin	President (ABK)
33	Shri Tanon Tatak	Secy. Finance (ABK)
34	Shri Tarh Tabin	VP (NES)
35	Shri Adu Khanam	Chairman (ABKS)
36	Dr. Sopai Tawsik	Chairman (MISMI WELFARE SOCIETY)
37	Shri Yuihay Yobin	Jt. Secretary (YWS)

Fifteenth Finance Commission

38	Shri Tabu Paktung	President (TAGIN CULTURAL SOCIETY)
39	Shri Nepha Wangsa	Dy. Spokesperson (AAPSU)
40	Shri Hawa Bagang	President (AAPSU)
41	Shri Tobom Dui	General Secretary (AAPSU)
42	Shri Tayuk Sonam	V.P. (AAPSU)
43	Shri John Laojkam	Ex- Secy.

Representatives of Political Parties

1	Shri Nabam Tuki	Ex-CM
2	Shri Y.D. Thongchi	Ex- SCIC
3	Shri Jarpum Gamlin	General Secretary, State BJP
4	Shri Kafa Bengia	President – PPA
5	Shri Gicho Kabak	State President – NPP
6	Shri Nima Sange	Vice President – NPP
7	Shri Konyia Ringu	State Vice President – BJP
8	Shri Ojing Tasing	State Secretary – BJP
9	Smt Mina Toko	APCC, Spokesperson
10	Shri Minkie Lollen	Vice President - APCC

3. Assam (25-28 April, 2018)

Representatives of State Government

1	Shri Sarbananda Sonowal	Chief Minister
2	Dr. Himanta Biswa Sarma	Finance Minister
3	Shri Naba Kr Doley	Minister, P&RD
4	Shri Rihon Daimari	Minister, PHE, Food Civil Supply & Consumer Affairs
5	Shri Ranjit Dutta	Minister, Irrigation, Handloom & Textiles
6	Shri Parimal Sukla Baidya	Minister, PWD, Excise & Fisheries
7	Smt. Pramila Rani Brahma	Minister, Environment & Forest and WPT & BC
8	Shri Chandra Mohan Patowary	Minister, Industry & Commerce, Transport

9	Shri Pallab Lochan Das	Minister of State,
10	Shri Pijush Hazarika	Minister of State,
11	Smt. T. Y. Das	Chief Secretary, Assam,
12	Shri V.B. Pyarelal	Addl. Chief Secretary, Finance, T&D & Cultural Affairs
13	Shri Alok Kumar	Addl. Chief Secretary, Home, Forest and PWD
14	Shri Ravi Kapoor	Addl. Chief Secretary, Industries, Commerce, Mines, Minerals etc.
15	Shri Kumar Sanjay Krishna	Addl. Chief Secretary, Revenue, FCS, PHE
16	Shri A.K. Singh	Additional Chief Secretary, Information & Public Relation, Parliamentary Affairs
17	Shri K. K. Mittal	Additional Chief Secretary, Agriculture
18	Shri Rajiv Bora	Additional Chief Secretary, WPT & BC
19	Shri V.S. Bhaskar	Additional Chief Secretary, Cooperation, IT and S&T
20	Shri M.C. Jauhari	Additional Chief Secretary, Fisheries
21	Shri M.G.V.K. Bhanu	Additional Chief Secretary, P&RD
22	Shri Mukesh Sahay	DGP, Assam,
23	Shri D. Hara Prasad	PCCF & HOFF, Assam, Forest Dept.
24	Shri L.S. Changsan	Principal Secretary, Home & Political , Border etc.
25	Shri Samir Kumar Sinha	Principal Secretary, Finance Department
26	Shri Jishnu Baruah	Principal Secretary, Power, Social welfare etc
27	Shri Hemanta Nazary	Principal Secretary, WR & Irrigation Deptt.
28	Shri N.K Vasu	PCCF CWL, & CWLW, Assam, Forest Deptt.

Fifteenth Finance Commission

29	Shri Rajesh Prasad	Commissioner & Secretary, R& DM, Tourism etc.
30	Shri K.K. Dwivedi	Commissioner & Secretary , Press & AR&T
31	Dr. J. B. Ekka	Commissioner & Secretary, P&RD
32	Shri Ahmed Hussain	Commissioner & Secretary, GAD & SAD
33	Shri Satyendra Malla Buzar Baruah	Commissioner & Secretary, Legislative
34	Shri Shyam Jagannatham,	Commissioner & Secretary, Finance Department
35	Dr. A.U.Choudhury	Commissioner & Secretary, Hill Areas and PPG
36	Shri Ashutosh Agnihotri	Commissioner & Secretary, Transport, SEED
37	Smt. Devola Devi Das	Secretary, Animal Husbandry & Veterinary and Handloom, Textiles, Sericulture
38	Shri Keerthi Jalli	Staff Officer to Chief Secretary, Home & Political
39	Shri Kailash Karthik	Joint Secretary, Finance Department
40	Shri D.K. Barua	Secretary, Personnel AR and Training Departments
41	Shri R. Borah	Secretary , GDD & UDD
42	Shri Hitesh Dev Sarma Das	Secretary, UDD
43	Shri L.C Pathak	Secretary , Irrigation
44	Shri Siddharth Singh	Secretary, Public Health Engineering
45	Ms. Neera Godoi Sonowal	Director, Printing & Stationery Department
46	Smt. Monalisa Goswami	Commissioner, GDD, GMC
47	Shri Mukta Nath Saikia	Director, Sericulture, Handloom, Textiles & Sericulture

48	Shri Bhogeswar Shyam	Addl. Secretary, Handloom, Textiles & Sericulture, Govt. of Assam
49	Shri Pankaj Kumar Gogoi	Statistical Officer , Directorate of Sericulture, Assam, Handloom, Textiles & Sericulture Department
50	Shri Kamakhya Dowarh	Deputy Director of Sericulture, Assam, Handloom, Textiles & Sericulture Department
51	Smt. Barnali Sharma	Director, Cultural Affairs , Assam & MD, AFFDCL, Cultural Affairs
52	Ms. Nazreen Ahmed	Director, Municipal Administration, Assam, Urban Development Department
53	Smt. Ranjana Baruah	Secretary, Tea Tribes of Excise Deptt., Tea Tribes of Excise Deptt.
54	Shri Sanjib Gohain Boruah	Secretary to the Governor, Governor Secretariat
55	Shri S.K. Sharma	LR & C&S, Judicial
56	Shri Tapan Ch Sarma	Secretary, Personnel, Administrative Reforms & Training, Labour
57	Shri K.J. Hilaly	Managing Director, ATDC, Tourism
58	Shri Raj Chakrabarty	Commissioner & Spl. Secretary, PWD (Building & NH)
59	Shri Rakesh Kumar	Commissioner, Excise
60	Shri Borsing Rongpi	Chief Engineer, Water Resource
61	Ms. Anjali Daimary	Financial Adviser, BTC Secretariat
62	Shri Arun Kr Basumatary	Deputy Secretary, BTC Secretariat
63	Shri S.K. Bhuyan	Director of Elementary Education, Education (Elementary)
64	Shri Lakshmannan	Advisor, Finance Department

Fifteenth Finance Commission

65	Shri Hemanta Kr. Deuri	Director, Finance Department
66	Shri R. Agarwala	Addl. Commissioner of Tax, Assam, Finance (Taxation)
67	Shri Mati Lul Sarkar	Joint Director, Finance (EA) Department
68	Smt. Kabita Rani Das	Addl. RCS & I/C RCS, Assam, Cooperation
69	Shri Utpal Bhatta	System Administrator, D.A.T, Finance
70	Shri B. Dekaraja	Director, A/CS & Treasuries, Finance
71	Shri P. Thaosen	Director, Border Protection & Development, Border
72	Syeda Hasina M. Rahman	Addl. Secretary, Welfare of Minorities & Development Department
73	Shri Anand Prakash Tiwari	MD ASTC & ASDM, Transport & Skill Development
74	Shri Phanindra Jidung	Director of Secondary Education, Assam, Education Department
75	Shri Sanjib Sarma	Sr. F.A.O, Education Department
76	Shri Naresh Ghosh	Principal Secretary NCHAC, HAD
77	Shri Richard Rongpi	Deputy Secretary KAAC Diphu, KAAC
78	Shri R.R. Bora	Director Employment & CT Assam, SEED
79	Shri G.S. Panesar	Director Geology @ Mining, Mines and Minerals
80	Shri B.K. Borah	Director Handloom @ Textiles, Handloom & Textiles & Sericulture
81	Shri Puran Gupta	MD, APDCL, Power
82	Shri S. Choudhury	Director of Soil Conservator, Soil Conservator
83	Shri N. Dew	Director, SCERT, Assam
84	Shri P.K. Khaund	Director, Sports & Youth Welfare

85	Shri M. Rahman	Addl. Director of Handloom & Textile, Handloom & Textile
86	Shri Prafulla Kumar Hazoari	Commissioner & Secretary, WPT & BC/ Mines & Minerals
87	Shri Kamala Kanta Nath	Secretary, T & D Deptt.
88	Shri R. Kemprai	Commissioner & Special Secretary, PWD
89	Shri Udayan Hazarika	Secretary, E & F Deptt.
90	Smt. Krishna Gohain	Secretary Higher Education & Inc. DTE, Higher Education
91	Smt. Gitumani Phukan	Jt. Secretary H.E & Inc. DHE, Higher Education
92	Dr. Runu Dutta	Director, Transformation & Development
93	Shri M.K Yadava	APCCF & MD, Amtron, Forest Deptt & IT Deptt
94	Ms. Mousumi Das	SRO, Transformation & Development
95	Shri P. Bora	Joint Director, Transformation & Development
96	Shri Bhugidhar Baruah	SRO, Transformation & Development
97	Shri Santanu Bharali	Legal Adviser to Hon'ble Chief Minister
98	Shri Hrishikesh Goswami	Media Adviser to Hon'ble Chief Minister

Representatives of Urban Local Bodies

1	Shri Niharendra Narayan Tagore	Chairman, Silchar MB
2	Shri Rajib Roy	Executive Officer, Silchar MB
3	Smt. Pushpo Malo	Chairperson, Dhubri MB
4	Shri Jintu Bora	Executive Officer, Dhubri MB
5	Shri Arunabh Kalita	Chairman, Dergaon MB
6	Shri Homen Gohain	Executive Officer, Dergaon MB
7	Shri Himangshu Roy	Chairman, Pathsala TC
8	Shri Apurba Kumar Nath	Executive Officer, Pathsala TC

Fifteenth Finance Commission

9	Shri Rafique Uz Zaman	Chairman, Teok TC
10	Shri Bhaskar Jyoti Rajbongshi	Executive Officer, Teok TC
11	Shri Kapil Deo Pandey	Vice-Chairman, Doomdooma TC
12	Shri Mrigen Sarania	Mayor, Gauhati Municipal Corporation
13	Smt. Monalisa Goswami	Commissioner, Gauhati Municipal Corporation
14	Shri Balendra Bharali	MIC, Member Taxation and Finance, GMC, Gauhati Municipal Corporation
15	Smt. Ruby Borah	Secretary, Govt. Of Assam, GDD & UDD,
16	Shri Nazreen Ahmed	Director, Municipal Administration, ASSAM,

Representatives of Rural Local Bodies

1	Smt. Chapapla Rajbongshi Medhi	President, Nalbari Zilla Parishad
2	Smt. Binapani Das	President, Morigaon Zilla Parishad
3	Smt. Kunjalata Das	President, Kamrup (Metro) Zilla Parishad
4	Shri Jogen Prativ Gogoi	President, Jorhat Anchalik Panchayat
5	Smt. Kalyani Das	Ex-President, Chakchaka Anchalik Panchayat, Barpeta
6	Shri Mainul Ali	President, Barkhetri Anchalik Panchayat, Nalbari
7	Shri Bimal Doley	President, Kartipar Gaon Panchayat, Majuli
8	Smt. Mira Deka	President, Jagara Gaon Panchayat, Nalbari
9	Shri Hemraj Sharma	President, Kheremia Gaon Panchayat, Dibrugarh
10	Shri N. Islam	Secretary, Panchayat & Rural Development Dept.- Govt. Of Assam
11	Shri K. Pegu	Joint Secretary & Director, SIPRD, Panchayat & Rural Development, Dept.- Govt. Of Assam

- | | | |
|----|---------------------|--|
| 12 | Shri M. Medhi | Joint Secretary, Panchayat & Rural Development Dept- Govt. Of Assam |
| 13 | Shri Arup Kr. Sarma | Joint Director O/O- CPRD, Assam, Panchayat & Rural Development Dept.- Govt. Of Assam |
| 14 | Shri Barun Bhuyan | Commissioner & Secretary, Education sector, |
| 15 | Shri S.A. Laskar | Joint Director, P& RD. Assam, Panchayat & Rural Development Dept.- Govt. Of Assam |

Representatives of Trade & Industry

- | | | |
|----|----------------------------|--|
| 1 | Smt. Indrani Tahbildar | General Secretary, Assam Chambers of Commerce |
| 2 | Shri Purabi Kakoty | Secretary, Assam Chambers of Commerce |
| 3 | Smt. Shanta B. Sarma | Head, Confederation of Indian Industry (CII) |
| 4 | Shri Biswajit Chakraborty | Director, Federation of Indian Chambers of Commerce and Industries (FICCI) |
| 5 | Shri Kaustav Bhagawaty | Assistant Director, Federation of Indian Chambers of Commerce and Industries (FICCI) |
| 6 | Shri Sandeep Khaitan | Director, Federation of Industries of North East Region (FINER) |
| 7 | Shri Bihit Todi | Member, Federation of Industries of North East Region (FINER) |
| 8 | Shri Pranom Dutta Majumdar | Deputy Director, Indian Chamber of Commerce (ICC) |
| 9 | Shri Abhijit Sarma | Secretary, Assam Branch of Indian Tea Association (ABITA) |
| 10 | Shri Rajkamal Gohain | General Secretary, All Assam Small Scale Industries Association (AASSIA) |

Fifteenth Finance Commission

11	Shri Pankaj Sarma	Director, All Assam Small Scale Industries Association (AASSIA)
12	Shri Anupam Bora	Secretary, Hotel & Restaurants Associations of Assam
13	Shri Vishwanath Goenka	Adviser, Hotel & Restaurants Associations of Assam
14	Shri Vinod Lohia	Chairman Taxation Committee, Laghu Udyog Bharti
15	Shri Ashish Bajaj	Treasurer, Laghu Udyog Bharti
16	Shri Bidyananda Barkakoty	Adviser, North Eastern Tea Association
17	Shri L R Thakuria	Chairman, North East Plastic Manufacturer's Association
18	Shri Gautam Saha	Vice-Chairman, North East Plastic Manufacturer's Association
19	Smt. Indu Singh	Vice President, North East Women Entrepreneurs Association
20	Smt. Anita Chetia	President, North East Women Entrepreneurs Association
21	Shri Arijit Purkayastha	CEO, IATO- North East States Chapter

Representatives of Sixth Schedule Areas and Autonomous Councils

1	Shri Daneswar Goyari	Executive Member, Bodoland Territorial Council (BTC)
2	Shri Biren Chandra Phukan	Principal Secretary, Bodoland Territorial Council (BTC)
3	Shri Robinson Muchahari	Additional Financial Secretary, Bodoland Territorial Council (BTC)
4	Shri Bolen Boro	Sr. Financial Adviser, Bodoland Territorial Council (BTC)
5	Shri H.P.K Singh	OSD (Planning), Bodoland Territorial Council (BTC)

6	Dr. Numal Momin	MLA, Bokajan, Karbi-Anglong Autonomous Council
7	Shri Amarsing Tisso	Executive Member, Karbi-Anglong Autonomous Council
8	Shri Dorsing Ronghang	Member of Autonomous Council, Phuloni, Karbi-Anglong Autonomous Council
9	Shri Mahadananda Hazarika	Principal Secretary, Karbi-Anglong Autonomous Council
10	Shri Si-im Taro	Secretary, Karbi-Anglong Autonomous Council
11	Shri Richard Rongpi	Deputy Secretary, Karbi-Anglong Autonomous Council
12	Shri Reuben Ronghang	Deputy Director, Town & Country Planning, Karbi-Anglong Autonomous Council
13	Shri Debolal Gorlosa	Chief Executive Member, North Cachar Hills Autonomous Council
14	Shri Samuel Changsan	Executive Member, North Cachar Hills Autonomous Council
15	Shri Naresh Ghosh	Principal Secretary, North Cachar Hills Autonomous Council
16	Shri Mukut Kemprai	Principal Secretary (N), North Cachar Hills Autonomous Council
17	Shri Ramesh Thaosen	Adviser to the CEM, North Cachar Hills Autonomous Council
18	Shri Debanon Daulagupu	Secretary, North Cachar Hills Autonomous Council
19	Shri Sarat Teron	Sr. FAO, North Cachar Hills Autonomous Council
20	Shri Paramananda Chayengia	Chief Executive Member, Mising Autonomous Council
21	Shri Pradip Doley	Principal Secretary, Mising Autonomous Council
22	Shri Ranjan Borah	Deputy Secretary (F), Mising Autonomous Council

Fifteenth Finance Commission

23	Shri Paban Manta	Chief Executive Member, Tiwa Autonomous Council
24	Smt. Juri Gogoi	Principal Secretary, Tiwa Autonomous Council
25	Shri Bhaskar Deori	Deputy Chief, Deori Autonomous Council
26	Shri Madhav Deori	Chief Executive Member, Deori Autonomous Council
27	Shri Debashish Baishya	Principal Secretary, Deori Autonomous Council
28	Shri Kumud Chandra Kachari	Chief Executive Member, Thengal Kachari Autonomous Council
29	Smt. Geetanjali Dutta	Principal Secretary, Thengal Kachari Autonomous Council
30	Shri Dipu Ranjan Makrari	Chief Executive Member, Sonowal Kachari Autonomous Council
31	Shri D. Saikia	Principal Secretary, Sonowal Kachari Autonomous Council
32	Shri Tankeswar Rabha	Chief Executive Member, Rabha Hasang Autonomous Council
33	Shri Deba Kumar Kalita	Principal Secretary, Rabha Hasong Autonomous Council
34	Shri A. N. Hazarika	Joint Secretary, WPT & BC
35	Smt. P. Saharia	Joint Secretary, WPT & BC
36	Shri Ranjeet Kumar Pegu	Planning Officer, WPT & BC
37	Shri Matilal Sarkar	Joint Director, Finance (EA)
38	Shri Prasanta Phukan	Joint Director, Finance (EA)

Representatives of Political Parties

1	Shri Shonarul Shah Mustafa	General Secretary (Admn.), All India Trinmool Congress (State Unit)
2	Shri Girindra Saikia	Chairman, Media Cell, All India Trinmool Congress (State Unit)
3	Shri Awal Mazid	Secretary, All India United Democratic Front

4	Shri Harun Ahmed	General Secretary, All India United Democratic Youth Front
5	Shri Dilip Bora	Vice-President, Asom Gana Parishad
6	Shri Dilip Patgiri	Spokesperson, Asom Gana Parishad
7	Shri Lanki Phangcho	Vice-President, Bharatiya Janata Party (State Unit)
8	Shri Swapnanil Barua	Convenor, Good Governance Department, Bharatiya Janata Party (State Unit)
9	Shri Dilip Saikia	General Secretary, Bharatiya Janata Party (State Unit)
10	Shri Emmanuel Moshahary	General Secretary, Bodoland Peoples Front
11	Shri Maheswar Boro	Member, Bodoland Peoples Front
12	Shri Charan Boro	Member, Bodoland Peoples Front
13	Shri Kamalsing Narzary	Assistant Secretary, Bodoland Peoples Front
14	Shri Thaneswar Basumatary	Member, PMB, Bodoland Peoples Front
15	Shri Uddhab Barman	State Secretariat Member, Communist Party of India (Marxist) (State Unit)
16	Shri Suprakash Talukdar	State Secretariat Member, Communist Party of India (Marxist) (State Unit)
17	Shri Dambaru Bora	State Executive Member, Communist Party of India (State Unit)
18	Shri Ramen Das	State Executive Member, Communist Party of India (State Unit)
19	Shri Ranjan Bora	General Secretary, Indian National Congress (State Unit)
20	Shri Victor Carpenter	Chairman, RTI Department , Indian National Congress (State Unit)
21	Shri D. D. Adhikari	President, Nationalist Congress Party (State Unit)

Fifteenth Finance Commission

22	Shri Paresh Barua	Treasurer, Nationalist Congress Party (State Unit)
23	Shri Ratul Kumar Choudhury	President, Samajwadi Party (State Unit)
24	Shri Kishore Medhi	General Secretary, Samajwadi Party (State Unit)

4. Bihar (01-04 October 2018)

Representatives of State Government

1	Shri Nitish Kumar	Chief Minister
2	Shri Sushil Kumar Modi	Deputy Chief Minister
3	Shri Bijendra Prasad Yadav	Minister Power, Parliamentary Affairs, Registration & Prohibition.
4	Shri Prem Kumar	Minister, Agriculture Department
5	Shri Nand Kishor Yadav	Minister, Road Construction Department
6	Shri Shravan Kumar	Minister, Rural Development, Parliamentary Affairs Department
7	Shri Ramnarayan Mandal	Minister, Revenue & Land Reforms Department
8	Shri Jai Kumar Singh	Minister, Industries Dept., Science & Technology Department
9	Shri Mangal Pandey	Minister, Health Department
10	Shri Pramod Kumar	Minister, Tourism Department
11	Shri Krishna Nandan Prasad Verma	Minister, Education Department
12	Shri Vinod Narayan Jha	Minister, P.H.E.D. Department
13	Shri Shailesh Kumar	Minister, Rural Work Department
14	Shri Suresh Kumar Sharma	Minister, Housing & Urban Development
15	Shri Vijay Kumar Sinha	Minister, Labour Resources Department
16	Shri Rana Randhir	Minister, Co-Operative Department
17	Shri khurshid alias Feroz Ahmad	Minister, Minority Welfare, Sugarcane Industry Department

18	Shri Vinod Kumar Singh	Minister, Mines & Geology Department
19	Shri Krishna Kumar Rishi	Minister, Art, Culture & Youth Affairs
20	Shri Kapil Deo Kamat	Minister, Panchayati Raj Department
21	Shri Dinesh Chandra Yadav	Minister, Minor Irrigation & Disaster Management Department
22	Shri Brij Kishor Bind	Minister, Backward & Extremely Backward Class Welfare Department
23	Shri Pashupati Kumar Paras	Minister, Animal & Fish Resources Development
24	Shri Deepak Kumar	Chief Secretary, Bihar
25	Shri Arun Kumar Singh	Principal Secretary, Bihar
26	Shri Amir Subhani	Principal Secretary, Home Department
27	Shri Atul Prasad	Principal Secretary, Social Welfare Department
28	Shri Sudhir Kumar	Principal Secretary, Agriculture & water Resources Department
29	Smt. Sujata Chaturvedi	Principal Secretary, Financial & Commercial Tax Department
30	Shri Brajesh Mehrotra	Principal Secretary, Revenue & Land Reforms Department
31	Shri Amrit Lal Meena	Principal Secretary, Road Construction Department & PRI
32	Smt. Anshuli Arya	Principal Secretary, Building Construction Department
33	Shri Sanjay Kumar	Principal Secretary, Health Department
34	Shri Chaitanya Prasad	Principal Secretary, Urban Development Department
35	Shri Pratyaya Amrit	Principal Secretary, Electricity Department Building Roads & Bridges

Fifteenth Finance Commission

36	Shri S. Siddharth	Principal Secretary, Industries Department Sugarcane industry
37	Shri Deepak Kumar Singh	Principal Secretary, Labour Resources Department
38	Shri Chanchal Kumar	Principal Secretary, Building Construction Department
39	Smt. Harjot Kaur Bamhrah	Principal Secretary, Science & Technology Department
40	Shri Ravi Manubhai Parmar	Principal Secretary, Tourism Department
41	Shri Arvind Kumar Chaudhary	Secretary, Rural Development Department
42	Smt. N. Vijayalakshmi	Secretary, Animal & Fisheries Department
43	Shri Rahul Singh	Secretary, Finance & Technology Department
44	Shri Pankaj Kumar	Secretary, Food & Civil Supplies Department
45	Shri Vinay Kumar	Secretary, Rural Development Department
46	Shri Jitendra Srivastava	Secretary, Public Health Engineering Department
47	Shri Prem Singh Meena	Secretary, SC & St Welfare Department
48	Shri Manish Kumar Verma	Secretary, Planning & Development Department
49	Shri Sanjay Kumar Agarwal	Secretary, Transport Department
50	Dr. Pratima	Secretary, Commercial Tax Department

Representatives of Local Bodies

1	Smt. Sita Sahu	Mayor, Municipal Corporation
2	Shri Vinay Kumar Pappu	Deputy Mayor, Municipal Corporation
3	Shri Upendra Prasad Singh	Mayor, Municipal Corporation
4	Shri Rajeev Ranjan	Deputy Mayor, Municipal Corporation
5	Shri Vijay Singh	Mayor, Municipal Corporation

6	Shri Mohd. Manjoor Khan	Deputy Mayor, Municipal Corporation
7	Shri Tarkeshwar Nath Gupta	Chairman, Municipal council
8	Shri Uday Kumar	Chairman, Municipal council
9	Smt. Seeta Kumar	Chairman, Municipal council
10	Smt. Janki Devi	Chairman, Municipal council
11	Smt. Belmanti Devi	Chairperson, Nagar Panchayat
12	Shri Kailash Paswan	Chairperson, Nagar Panchayat
13	Smt. Savitri Devi	Chairperson, Nagar Panchayat
14	Shri Naveen Kumar	Chairperson, Nagar Panchayat
15	Shri Shailendra Kumar Garhwal	Chairman, District Council, Western Champaran
16	Shri Anant Kumar	Chairman, District Council,
17	Smt. Sangeeta Devi	Chairman, District Council,
18	Smt. Kranti Devi	Chairman, District Council,
19	Smt. Premlata	Chairman, District Council
20	Shri Rampreet Mandal	Pramukh, Ratutouna
21	Smt. Lalita Devi	Pramukh, Sonbarsha
22	Shri Manoj Kumar	Pramukh, Nimchak Bthani
23	Shri Ramakant Ranjan Kishore	Pramukh, Mashoudhi
24	Smt. Manorama Devi	Pramukh, Angrsaray
25	Shri Indra Bhushan Singh Alok	Mukhiya, Bharthipur
26	Shri Ajay Singh Yadav	Mukhiya, Dharnai
27	Shri Sanjay Kumar	Mukhiya, Ghatrain
28	Smt. Ritu Jaiswal	Mukhiya, Singhwahini
29	Smt. Kiran Devi	Mukhiya, Kesaru Dhrampur

Representatives of Trade & Industry

1	Shri P.K. Agrawal	Chairman, Bihar Chamber of Commerce and Industries
---	-------------------	--

Fifteenth Finance Commission

2	Shri Mukesh Kumar Jain	Deputy Chairman, Bihar Chamber of Commerce and Industries
3	Shri Amit Mukharjee	General Secretary, Bihar Chamber of Commerce and Industries
4	Shri Rajesh Kumar Khetan	Bihar Chamber of Commerce and Industries
5	Shri Sunil Sarraf	Bihar Chamber of Commerce and Industries
6	Shri S.K. Patwari	Bihar Chamber of Commerce and Industries
7	Shri Balram Prasad	General Secretary, Food Industry Committee
8	Shri Bhavesh Kumar	Chairman, Builders association of India
9	Shri P.K. Singh	Chairman, Bihar commits and Druggist association
10	Shri Vinod Kumar	Chairman, Patliputra Sarafa Committee
11	Shri K.P.S. Keshri	Chairman, Bihar Industries Association
12	Shri Purshottam Agrawal	Chairman, Sub Committee of Taxation, Bihar Industries Association
13	Shri Arun Agrawal	Ex- Deputy Secretary, Hazipur Industries Association
14	Shri P.K. Sinha	Chairman, Indian Industries confederation
15	Shri Alok Poddar	GST, Committee BCCI
16	Shri Sunil Singh	BIA, Ex-Vice President
17	Shri Kailash Prasad	Chairman, Technical Division, BIA
18	Shri Sanjay Goenka	Chairman, Policy Initiation, BIA
19	Shri Manikant	Vice Chairman, CII

Representatives of Political Parties

1	Shri Bijender Prasad Yadav	Power Minister, Janta Dal (United)
2	Shri Amrendra Pratap Singh	Bharatiya janta Party.
3	Shri Mithlesh Tiwari	MLA, Bharatiya janta Party
4	Shri Nitish Mishra	Vice President, Bharatiya janta Party

5	Shri Anil Kishore Jha	Rashtrawadi Congress Party
6	Shri Nawal Kishore Shahi	Rashtrawadi Congress Party
7	Shri Ramchandra Purve	Rashtrawadi Janta Dal
8	Shri Shivanand Tiwari	Rashtrawadi Janta Dal
9	Shri Abdul Bari Siddiqi	Rashtrawadi Janta Dal
10	Shri Abhyanand Suman	National Secretary General, Rashtriya lok Samta Party
11	Shri Bhramcharya Prasad Dangi	Pradesh Pradhan, General Secretary
12	Dr Sameer Kumar Singh	Executive Chairman, Bharatiya rashtriya Congress
13	Shri Jaya Mishra	Indian National Congress
14	Shri Keshav Singh	State general Secretary, Lok Jan Shakti Party
15	Shri Satyanand Sharma	National Secretary General, Lok Jan Shakti Party
16	Shri Arun Kumar Mishra	Bharatiya Communist Party, (M)
17	Shri Rambabu Kumar	State Executive , Bharatiya Communist Party
18	Shri K.D. Yadav	State Secretary, Bharatiya Communist Party
19	Shri Vrashan Patel	Hindustani Awam Morcha
20	Shri Rash Bihari PD.Singh	Vice Chancellor, Patna University
21	Dr. Manoj Mishra	Chankaya National Law University
22	Shri P.K. Agrawal	President, Bihar chamber of Commerce and Industries
23	Shri R.P.S. Keshri	President, Bihar Industries Association
24	Shri Satya Singh	Chairman P.H.D. chamber of Commerce

5. Chhattisgarh(23-25 July 2019)

Representatives of State Government

1	Shri Bhupesh Baghel	Chief Minister General Administration, Finance, Electronics & Information Technology, Public Relations, Mining, Energy and other departments which are not allotted to any Minister.
2	Shri Tamradhwaj Sahu	Minister, Public Works Department, Home, Jail, dharmik Nyas and Dharmasv, Tourism
3	Dr. Prem Sai Singh Tekam	Minister, School Education, Tribal and Scheduled Caste, Backward Class and Minority Development, Cooperation
4	Shri Mohammad Akbar	Minister, Transport, Housing and Environment, Forest, Law,
5	Dr. Shiv Kumar Dahariya	Minister, Urban Administration, Labour
6	Smt. Anila Bhediya	Minister, Women & Child Development and Social Welfare
7	Shri Umesh Patel	Minister, Higher Education, Technical Education and Employment, Skill Development, Science and Technology Departments, Manpower Planning, Sports and Youth Welfare
8	Shri Amarjeet Bhagat	Minister, Food, Civil Supply and Consumer Protection, Planning Economic and Statistics, Culture
9	Shri Sunil Kumar Kujur	Chief Secretary
10	Shri C.K. Khaitan	ACS Home
11	Shri R.P. Mandal	ACS, P&RD
12	Shri K.D.P. Rao	ACS / APVC

13	Shri Amitabh Jain	ACS , Finance
14	Shri Gaurav Dwivedi	P.S. to HCM
15	Smt. Shahla Nigar	Secretary, Finance
16	Dr. Kamal Preet Singh	Secretary, Food
17	Shri Prabhat Malik	DIF, Finance
18	Smt. Renu G. Pillay	P.S., Skill Development & Technical Education
19	Shri Manoj Kumar Pingua	P.S., Commerce & Industries, Transport
20	Smt. Maninder Kaur Dwivedi	P.S., Gramudyog
21	Smt. Niharika Barik Singh	Secretary, Health & Family Welfare
22	Shri Devi Dayal Singh	Secretary, Public Health Engineering
23	Smt. Reeta Shandilya	Secretary, GAD & Cooperative
24	Smt. Reena Baba Saheb Kangale	Secretary, Commercial Taxes
25	Smt. Sangeeta P.	Special Secretary, Housing & Environment
26	Smt. Alarmelmangai D.	Special Secretary, Urban Administration Dpt.
27	Shri Anbalgan P.	Special Secretary, Mineral Resources Dpt.
28	Shri B. Anand Babu	CCF, Forest Dpt.
29	Shri Siddharth Komal Singh Pardesi	Secretary, Sports and Youth Welfare, Women and Child Development Welfare
30	Shri Avinash Champawat	Secretary, Water Resource Dpt., Religious Trust Endowment, Culture and Tourism
31	Shri N.N. Ekka	CEO, NRANVP
32	Smt. Sharda Verma	Director, Budget
33	Shri Ayyaj Tamboli	Collector, Bastar
34	Shri Chandan Kumar	Collector, Sukma
35	Shri Ajeet Vasant	Director, Mines
36	Shri B.K. Pandey	Adjunct Professor, NIFM, Faridabad
37	Shri A.K. Singh	Joint Secretary, Finance Dpt.

Fifteenth Finance Commission

Representatives of Urban Local Bodies

1	Shri Pramod Dubey	Mayor, Raipur
2	Shri Kishor Rai	Mayor, Bilaspur
3	Shri Jatin Jaisawal	Mayor, Jagdalpur
4	Smt. Sumiya Nagraj	Chairman, Nagar Panchayat
5	Shri Amildas	Chairman, Nagar Panchayat, Lormi
6	Shri Swapnil Upadhyay	Chairman, Kumhari
7	Smt. Alarmelmangai D.	Special Secretary, Urban Administration and Development Dpt.
8	Shri Sunil Chaubey	Additional Director, Urban Administration and Development Dpt.
9	Shri S. Beohar	OSD (T), UAD
10	Shri U.K. Dhalendra	OSD, SUAD
11	Shri Nitesh Sharma	Advisor, UAD
12	Shri Bhuwan Sharma	Mission Manager SUDA
13	Shri Parvesh Gudil	PMC/CA
14	Shri Abhishek Jain	SUDA, FO, SBM
15	Shri Parth Shah	SUDA, MH, SBM

Representatives of Rural Local Bodies

1	Shri R.P. Mandal	Additional Chief Secretary
2	Shri T.C. Mahawar	Secretary
3	Shri Jitendra Shukla	Director, Panchayat
4	Smt. Sharda Devi Verma	Chairman, Zila Panchayat Raipur
5	Smt. Kalawati Markam	Chairman, Zila Panchayat Korea
6	Smt. Savita Chandrakar	Member, Zila Panchayat Raipur
7	Smt. Dwarika Sahu	Member, Zila Panchayat Raipur
8	Shri Basant Adil	Member, Zila Panchayat
9	Shri Surya Pratap Singh Netam	Chairman, Janpad Panchayat
10	Shri Surya Prakash Singh	Member, Janpad Panchayat

11	Smt. Archana Yadav	Sarpanch, Durg
12	Smt. Domeshwari	Sarpanch, Tekari
13	Smt. Keshar Gour	Sarpanch, Gram Panchayat Nandkathi
14	Smt. Himanshi Yadav	Sarpanch, Parsadih, Mahasamund
15	Smt. Savita Beck	Sarpanch, Shivpur, Ambikapur
16	Shri Suraj Netam	Sarpanch, Chipkhand
17	Smt. Kamleshwari Nag	Sarpanch, Khodgaon

Representatives of Trade & Industry

1	Shri Manoj Kumar Pingua	Principal Secretary, Commerce & Industries
2	Shri Ashwin Garg	Urla Industries Association
3	Shri Manish Gupta	BSBK Grout
4	Shri Jitendra Jain Barlota	Chhattisgarh Chamber of Commerce & Industries
5	Shri Bharat Bajaj	Chhattisgarh Chamber of Commerce & Industries/ Media sales
6	Shri Satyanarayan Agrawal	Laghu Udyog Bharti
7	Shri Indrajeet Jotwani	Laghu Udyog Bharti
8	Shri Abhitab Jain	Sunpack Industries
9	Shri Sushil Bakliwal	Bakliwal Furnitures
10	Shri Pankaj Sarda	Sarda Group
11	Shri Dinesh Agrawal	Hira Group
12	Shri Ramesh Agrawal	GR Mines & Minerals/ CG Steel Chamber
13	Shri Narendra Goel	Confederation of Indian Industries/ Goel TMT
14	Shri Shashank Rastogi	PHD Chamber/ Steel Cast Aid Ltd.
15	Shri Bahadur Ali	IB Group
16	Shri Vijay Jhanwar	Chhattisgarh Sponge Iron Manufactures Association

Fifteenth Finance Commission

17	Shri Ramesh Gandhi	Chairman Chhattisgarh Chamber of Commerce
18	Shri Vikram Jain	Urla Industries Association
19	Shri Lal Chand	CGI Chamber
20	Shri Prakash Agrawal	Chhattisgarh Chamber
21	Shri Jagdish Patel	Laghu Udyog Bharti
22	Shri Naveen	CIAW Raipur
23	Shri Malay Sai	BHINDAS Fabrication Association
24	Shri Sumit Dubey	PHD Chamber of Commerce
25	Shri Satish Pandey	CII Chhattisgarh
26	Shri Purushottam Pate	Gen. Secretary, Laghu Udyog Bharti
27	Shri Ishwar Patel	LUB Raipur
28	Shri Daya Patel	LUB Raipur
29	Shri Kishor Patel	CIAW Raipur

Representatives of Political Parties

1	Shri Paresb Baghari	Vice President, Janta Congress, C.G.
2	Shri Sanyal	State Secretariat Member, CPI(M)
3	Shri M.K. Naydu	State Secretariat Member, CPI(M)
4	Shri D. Mahapatra	State Secretariat Member, CPI(M)
5	Shri S.N. Kamlesh	Assistant Secretary CPI- C.G.
6	Shri R.D.C.P. Rao	Secretary CPI State Council
7	Shri Santosh Kumar Markndey	Zone Incharge, Raipur, BSP
8	Shri Hemant Poyam	State President, C.G., BSP
9	Shri Naresh Chandra Gupta	BJP, Legal Deptt.
10	Shri C.S. Sahu	BJP, Ex Minister & Ex M.P.
11	Shri Satyanarayan Sharma	Ex Minister Cong MLA
12	Smt. Kiran Mayee Nayak	Ex Mayor, Raipur, Congress
13	Shri Ramesh Warlyani	Ex MLA & G. Secretary, C.G. Congress Party

6. Goa (23-24 January 2020)

Representatives of State Government

1	Dr. Pramod Sawant	Hon'ble Chief Minister
2	Shri Chandrakant (Babu) Kavelakar	Hon'ble Dy. Chief Minister for Town & Country Planning
3	Shri. Govind Gaude	Hon'ble Minister for Art & Culture
4	Shri Filipe Neri Rodrigues	Hon'ble Minister for Water Resources
5	Shri Mauvin Godinho	Hon'ble Minister for Transport & Panchayat
6	Shri Nilesh Cabra	Hon'ble minister for Power
7	Shri Deepak C. Prabhu Pauskar	Hon'ble Minister for Public works
8	Shri parimal Rai	Chief Secretary
9	Shri Puneet kumar Goel	Principal Secretary (Power)
10	Shri Daulat A. Hawladar	Commissioner & Secretary (Finance & Planning)
11	Shri Rupesh Kumar Thakur	Secretary to Governor
12	Shri J. Ashok Kumar	Secretary to Chief Minister
13	Smt. Nila Mohanan	Secretary (Education)
14	Shri Chokha Ram Garg	Secretary (Women & Child)
15	Shri Sanjay Gihar	Secretary (Water Resources)
16	Shri Kuldeep Singh Gangar	Secretary (Agriculture)
17	Shri Ravi Jha	Secretary (Information Technology)
18	Ms. Isha Khosla	Secretary (General Administration)
19	Shri Venancio Furtado	Kadamba Transport Corporation Limited
20	Shri Rajan Satardekar	Transport
21	Shri N.M. Goel	Panchayat
22	Shri Dr. Jose O.A.D 'Sa	Health Services
23	Shri Ashutosh R. Apte	Mines & Geology
24	Shri Prasad Lolayekar	Higher Education
25	Shri Menino D'Souza	Dir. Tourism

Fifteenth Finance Commission

26	Shri Tariq Thomas	DMA
27	Shri Santosh Kumar	APCCF, Forest
28	Shri Amit Satija	Commissioner of Excise
29	Shri S.D. Patil	WRD
30	Shri R.B. Ghanti	WRD
31	Shri P.B. Seldarkar	SIDCGL
32	Shri Anil S. Ringane	CE P.W.D
33	Shri Dominic Fernandes	WMC & DST
34	Shri Dilip Dhavalikar	SIDCGL
35	Shri V.P. Dessi	DITC
36	Smt. Ankita Anand	Dir. IT Information Tech
37	Smt. Vandana Rao	Dir (Edu)
38	Shri Arvind Khutkar	Collectorate South Goa
39	Shri Sanjeev Joglekar	Member GEDA
40	Shri Asha Saurbary	S.o OLTC
41	Shri Prasiddh P. Navu	BDO (HQ) DOP
42	Shri Deepesh Priolker	Dy. Director, Municipal Administration
43	Shri Abhijit S. Nerurkal	GSIDI Ltd.
44	Shri U.P.Paresekar	PCE PWD

Representatives of Urban Local Bodies

1	Shri Uday V. Madkaikar	Mayor, Corporation of City of Panaji
2	Smt. Sweta S. Kambli	Chairperson Pernem Municipal Council
3	Shri Rayn Braganza	Mapusa Municipal council
4	Shri Rajaram A. Gaonkar	Bicholim Municipal Council
5	Shri Akhtar Ali Shah	Chairperson, valpoi Municipal Council
6	Smt. Nitu Sameer Dessai	Canacona Municipal Council
7	Smt. Panzy Coutinho	Chairperson, Cuncolim Municipal Council
8	Shri Nandadeep M. Raut	Chairperson, Mormugao Municipal Council

- | | | |
|----|-------------------------------|---|
| 9 | Shri Balkrishna U.S. Hodarkar | Chairperson, Cacora – Curchorem Municipal Council |
| 10 | Shri Romlido J.A. Fernandes | Chairperson, Sanguem Municipal Council |

Representatives of Rural Local Bodies

- | | | |
|----|------------------------|------------------------------------|
| 1 | Smt. Ankita Navelkar | North Goa ZP President (Adhyaksha) |
| 2 | Shri Navnath Naik | South Goa ZP President (Adhyaksha) |
| 3 | Shri Mohan Verekar | ZP Member Ponda |
| 4 | Smt. Suvarna Tendulkar | ZP Member Sanvordem |
| 5 | Shri Rupesh Naik | ZP Member Saligao |
| 6 | Shri Arun Bankar | ZP Member Mandrem |
| 7 | Shri Pramod Faldassai | Canacona - Agonda Sarpanch |
| 8 | Shri Agnelo Da Cunha | Taleigao Sarpanch |
| 9 | Shri Ratnakar Harji | Mandrem – Keri - Terekhol Sarpanch |
| 10 | Smt. Sneha Latha Naik | Sanvordem - Mollem Sarpanch |
| 11 | Smt. Prashila Gaude | Sankhili Papi Sarpanch |
| 12 | Shri Santosh Bandodkar | Saligao, Pilerne Sarpanch |
| 13 | Shri Arjun Naik | Sanguem Village Panchayat Uguem |
| 14 | Shri Allului Afonso | Avede Cotmi, Quepem |
| 15 | Shri Namdev Volvoikar | Diwar Panchayat Kumbharjua |

Representatives of Trade & Industry

- | | | |
|---|--------------------|---|
| 1 | Shri Nilesh Salkar | President CREDAI- Goa |
| 2 | Shri Avez Shaik | Jt. Secretary CREDAI- Goa |
| 3 | Shri Joao P Sousa | Deputy General Manager (Finance),
Economic Development Corporation Ltd |
| 4 | Shri Vishwas Dhume | Dy. Manager, Economic Development
Corporation Ltd |
| 5 | Shri S.V. Naik | Goa Industrial Development Corporation |
| 6 | Shri Parvez Gomes | Goa Industrial Development Corporation |
| 7 | Shri Manoj Caculo | President, Goa Chamber of Commerce &
Industry |

Fifteenth Finance Commission

8	Shri Sandip Bhandare	Immediate Past President, Goa Chamber of Commerce & Industry
9	Shri Yeshwant Kamat	Chartered Accountant Association of Goa
10	Shri Harit Maganlal	Confederation of Indian industry (CII)
11	Shri Srinivas Naik	Casino – Hotel “Neo Majestic”
12	Shri William D’ Costa	President, Goa Barge Owners Association
13	Shri Chandrakant Gawas	Senior Manager, Goa Barge Owners Association
14	Shri Nathan Chowgule	Vice President, Goa Mineral Ore Exporters Association
15	Shri Sauvick Majumdar	Secretary, Goa Mineral Ore Exporters Association
16	Shri Glenn Kalavampara	Secretary, Goa Mineral Ore Exporters Association

Representatives of Political Parties

1	Shri Sadanand Tanavade	Bharatiya Janata Party
2	Shri Girish Chodankar	President ,Indian National Congress
3	Shri Digambar Kamat	Indian National Congress, Former Chief Minister
4	Shri Churchill Alemao	Nationalist Congress Party
5	Shri Jose Philip D’Souza	Nationalist Congress Party
6	Shri Christopher Fonseca	Communist Party of India
7	Shri R.D. Mangeskar Secretary	Secretary, Communist Party of India
8	Shri Suhaas Naik, Dy. Secretary	Dy. Secretary Communist Party of India
9	Adv. Narayan Sawant	Working President , Maharashtrawadi Gomantak Party
10	Shri Rahul Mhambre	Aam Aadmi Party
11	Shri Errol Pires	Aam Aadmi Party
12	Shri Vijay Sardesai	Goa Forward Party

7. Gujarat (23-25 July 2018)

Representatives of State Government

1	Shri Vijaybhai Rupani	Hon'ble CM
2	Shri Nitinbhai Patel	Hon'ble Dy. CM (Finance)
3	Dr. J N Singh	Chief Secretary
4	Shri K Kailashnathan	Chief Principal Secretary to Chief Minister
5	Shri M K Das	Principal Secretary to CM and Principal Secretary (IMD)
6	Shri Arvind Agrawal	Additional Chief Secretary (Finance)
7	Shri P K Parmar	Additional Chief Secretary (Medical Services & Medical Education)
8	Smt. Sangeeta Singh	Additional Chief Secretary (Personnel)
9	Shri Sanjay Prasad	Additional Chief Secretary
10	Shri Pankaj Kumar	Additional Chief Secretary
11	Dr. Rajeev Kumar Gupta	Additional Chief Secretary
12	Dr. P D Vaghela	Commissioner
13	Shri Raj Gopal	Principal Secretary
14	Shri Mukesh Puri	Principal Secretary
15	Shri A K Rakesh	Principal Secretary
16	Smt. Sunaina Tomar	Principal Secretary
17	Shri Manoj Agrawal	Principal Secretary
18	Shri J P Gupta	Principal Secretary (Water Supply)
19	Shri Vinod Rao	Secretary
20	Ms. Mona K. Khandhar	Secretary (Rural Development)
21	Shri R C Meena	Secretary
22	Shri Sanjeev Kumar	Secretary (Economic Affairs)
23	Shri M K Jadav	Secretary (Water Resources)
24	Shri S B Vasava	Secretary
25	Shri G K Sinha	PCCF

Fifteenth Finance Commission

26	Dr. Prakash Vaghela	Additional Director (FW)
27	Smt. P Bharathi	State Project Director
28	Shri C J Mecwan	Joint Secretary
29	Shri Mahesh Joshi	Director (Primary Education)
30	Ms. Manisha Chandra	Director (ICDS)
31	Shri Ajay Kumar	Sp. Commissioner
32	Shri Supreet Singh Gulati	Additional Commissioner
33	Shri S K Hudda	Director
34	Shri M P Raval	Chief Engineer
35	Shri Manish Pandya	Joint Director
36	Shri M H Dholakia	Deputy Director
37	Shri R D Modi	Under Secretary
38	Shri V K Advani	Dy. Commissioner
39	Shri Samir Joshi	Under Secretary
40	Shri R D Bhavsar	Accounts Officer
41	Shri P M Nair	Dy. Section Officer

Representatives of Urban Local Bodies

1	Smt. Bijalben Patel	Mayor, Ahmedabad Municipal Corporation
2	Shri Jagdishbhai Patel	Mayor, Surat Municipal Corporation
3	Ms. Jigishaben Sheth	Mayor, Vadodara Municipal Corporation
4	Smt. Binaben Acharya	Mayor, Rajkot Municipal Corporation
5	Shri Hasmukhbhai Jethva	Mayor, Jamnagar Municipal Corporation
6	Shri Manharbhai Mori	Mayor, Bhavanagar Municipal Corporation
7	Shri Pravin Patel	Mayor, Gandhinagar Municipal Corporation
8	Shri M. Thennasran	Commissioner, Surat Municipal Corporation
9	Shri Ajay Bhadu	Commissioner, Vadodara Municipal Corporation
10	Shri R.B. Barad	Commissioner, Jamnagar Municipal Corporation

11	Shri K B Thakkar	Dy. Commissioner, Ahmedabad Municipal Corporation
12	Shri Mukesh Puri	Principal Secretary, UD&UHD
13	Shri Locahn Shehra	Secretary (Housing and Nirmal Gujarat), UD&UHD
14	Shri M.S. Patel	Commissioner, Municipalities
15	Shri B.C.Patni	Administration, Gujarat State CEO, Gujarat Municipal Finance Board
16	Shri L.R.Damor	Deputy Commissioner, Municipalities Administration, Gujarat State
17	Ms. Dipikaben Patel	President, Nadiad Municipality, Nadiad
18	Shri Aniruddhbhai Patel	President, Himmatnagar Municipality, Himmatnagar
19	Shri Pankajbhai Ahir	President, Valsad Municipality, Vadodara
20	Shri Vipinbhai Todiya	President, Surendra Municipality, Surendranagar
21	Shri S.K.Garwal	Chief Officer , Nadiad Municipality, Nadiad
22	Shri P V Mali	Chief Officer, Himmatnagar Municipality, Himmatnagar
23	Shri Jagatsinh Vasava	Chief Officer , Valsad Municipality, Vadodara
24	Shri Amitbhai Pandhya	Chief Officer , Surendranagar Municipality, Surendranagar

Representatives of Rural Local Bodies

1	Shri J H Chauhan	President, Ahmedabad
2	Shri H K Vansiya	Vice President, Surat
3	Shri R M Jadav	President, Panchmahal
4	Shri N R Mori	President, Porbandar

Fifteenth Finance Commission

5	Ms R P Mohaniya	President, Taluka : Dhanpur, District : Dahod
6	Shri J P Gor	Member, Taluka : dhansura, District : Arvalli
7	Ms G P Parmar	President, Taluka : Talod, District : Sabarkantha
8	Ms. K D Rathwa	President, Taluka : Naswadi, District : Chhotaudepur
9	Shri D S Jesar	Sarpanch, Vi. Mundra, Ta. Mundra, Dis. Kachchh
10	Ms. S N Chaudhari	Sarpanch, Vi. Chhiri, Ta. Vapi, Dis. Valsad
11	Ms. C R Patel	Sarpanch, Vi. Naradipur, Ta. Kalol, Dis. Gandhinagar
12	Ms. R S Patel	Sarpanch, Vi. Poglu, Ta. Prantij, Dis. Sabarkantha
13	Shri B J Patel	Sarpanch, Vi. Govindpura, Ta. Vijapur, Dis. Mehsana
14	Shri Arun Mahesh Babu	DDO, Ahmedabad
15	Shri Bijal Shah	DDO, Banaskantha
16	Shri Devang Desai	DDO, Valsad
17	Shri Baranwal Varunkumar	DDO, Bhavnagar
18	Ms. Jahanvee Patel	TDO, Gandhinagar
19	Shri Pankaj Vaghani	TDO, Surat
20	Shri Dilip Vaghela	TDO, Navsari
21	Shri Rajesh Patel	TDO, Mehsana
22	Shri N P Thakar	Commissioner, Commissioner of Devp. Commi. Office
23	Shri H C Patel	Chief Accounts Officer, Commissioner of Devp. Commi. Office
24	Ms. Samiksha Dalasaniya	Accounts Officer, Commissioner of Devp. Commi. Office

Representatives of Trade & Industry

1	Dr. Jaimin Vasa	President GCCI
2	Shri Nilesh Shukla	Secretary, GCCI
3	Shri Mukesh Shah	Ex. Committee member, GCCI
4	Shri Sunil Parekh	Ex. Committee member, GCCI
5	Shri Jagdish Shah	Secretary, General, GCCI
6	Shri PiruZ Khabhatta	Chairman, CII - Western Region
7	Shri Rajubhai Shah	Member, CII - Gujarat
8	Shri Naishad Parikh	Member CII
9	Shri Vimal Ambani	Member CII
10	Shri Saikat Roy Chaudhari	CII
11	Shri Premal Dave	CII
12	Shri Rajiv Vastupal	Member FICCI
13	Shri Pankaj Tibak	FICCI
14	Ms. Bhagyesh Soneji	Chairperson, ASSOCHAM Gujarat Council
15	Shri Madhu Menon	Chairman, BFSI Committee, ASSOCHAM Gujarat Council
16	CA. Amish Khandhar	Chairman, Taxation Committee, ASSOCHAM Gujarat Council
17	Shri Anil Mattoo	Member ASSOCHAM
18	Shri Vipul Gajingwar	Regional Head, ASSOCHAM Gujarat Council
19	Ms. Mamta Verma	Industry Commissioner
20	Shri G J Desai	Joint Industry Commissioner

Representatives of Political Parties

1	Shri I.K.Jadeja	Vice President ,Chairman Garib Kalyan Varsh Samitee, Gujarat State, BJP
---	-----------------	---

Fifteenth Finance Commission

2	Shri Narharibhai Amin	Executive Member, Vice Chairman, Gujarat State Planning Commission, BJP
3	Shri Dhansukhbhai Bhandari	Jilla Sangthan Prabhari Chairman Gujarat Municipal finance Board, BJP
4	Shri Dr. Anil Joshiyara	MLA, INC
5	Shri P.K. Valera	Vice President, INC
6	Shri Kailashdan Gadhavi	Spokesperson, INC
7	Shri Babulal Meghji Shah	Ex Finance Minister Gujarat, NCP
8	Shri sharad Patel	Vice President Gujarat, NCP
9	Shri Hemang Shah	Vice President Gujarat, NCP
10	Shri Ashok Chavda	President Gujarat Pradesh, BSP
11	Shri Niranjana Ghosh	Mahamantri Gujarat Pradesh, BSP
12	Shri Roopwant Singh	Commisiner Geology and Mining
13	Shri Dipak M Shukla	Additional Director G&M Commi. Office
14	Shri S B Joshi	G&M Commi. Office
15	Shri M D Vyas	G&M Commi. Office
16	Shri Keyur Pandya	G&M Commi. Office

8. Haryana (03-04 May 2018)

Representative of State Government

1	Shri Manohar Lal Khattar	Chief Minister
2	Capt. Abhimanyu	Finance Minister
3	Shri Om Prakash Dhankar	Development and Panchayats Minister
4	Smt. Kavita Jain	Urban Local Bodies Minister
5	Shri Vipul Goel	Industries & Commerce Minister
6	Shri Depinder Singh Dhesi	Chief Secretary, Haryana
7	Shri Rajesh Khullar	Principal Secretary to Chief Minister
8	Shri T.V.S.N. Prasad	Principal Secretary, Finance Department
9	Shri Keshni Anand Arora	Addl. Chief Secretary&FC, Revenue & Disaster Management

10	Shri Devender Singh	Industries & Commerce
11	Smt Jyoti Arora	Addl. Chief Secretary Higher Education & Technical Education
12	Shri Rajeev Arora	Addl. Chief Secretary, Public Health Engineering
13	Shri V.S. Kundu	Addl. Chief Secretary, Science & Technology
14	Shri R.R.Jowel	Addl. Chief Secretary, Health & Family Welfare
15	Shri P.K. Das	Addl. Chief Secretary, Power
16	Shri Dheera Khandelwal	Addl. Chief Secretary, School Education
17	Shri Sanjeev Kaushal	Addl. Chief Secretary, Excise & Taxation
18	Shri Dhanpat Singh	Addl. Chief Secretary, Transport
19	Shri S.S. Prasad	Addl. Chief Secretary, Home
20	Shri Sunil Kumar Gulati	Addl. Chief Secretary, Animal Husbandry and Dairying
21	Shri Ram Niwas	Addl. Chief Secretary, Food, Civil Supply & Consumer Affairs
22	Shri Vivek Joshi	Principal Secretary, Monitoring & Coordination
23	Dr. Mahavir Singh	Principal Secretary, Labour
24	Shri Arun Gupta	Principal Secretary, Town & Country Planning
25	Shri Shrikant Walgad	Principal Secretary, Housing
26	Shri Ashok Khemka	Principal Secretary, Sports & Youth Affairs
27	Shri Ankur Gupta	Principal Secretary, Information Technology Electronics & Communication
28	Shri Abhilaksh Likhi	Principal Secretary, Agriculture & Farmers Welfare

Fifteenth Finance Commission

29	Shri Anurag Rastogi	Principal Secretary, Irrigation & Water Resources
30	Shri Anand Mohan Sharan	Principal Secretary, Urban Local Bodies
31	Shri Sudhir Rajpal	Principal Secretary, Development & Panchayats
32	Shri Shatrujeet Kapoor	Chief Managing Director, Discoms. (UHBVN & DHBVN)
33	Shri Sunil Saran	Secretary, Finance-cum-Advisor
34	Smt Renu S. Phulia	Special Secretary, Fisheries
35	Shri Nitin Yadav	Director, Urban Local Bodies
36	Shri Sameer Pal Srow	Director General, Information & Public Relation and Director, Tourism
37	Shri Ravi Prakash Gupta	Secretary, Home
38	Shri Dusmanta Kumar Behera	Director, Agriculture & Farmers Welfare
39	Dr. Shaleen,	Additional Secretary, Finance
40	Shri Vivek Padam Singh	Joint Secretary, Finance
41	Smt. Hema Sharma	Director, Woman & Child Development
42	Shri Vikas Verma	Head of State Office, UNDP
43	Shri Kavita Dhankhar	Joint Registrar, Cooperation

Representatives of Local Bodies

1	Smt. Kavita Jain	Urban Local Bodies Minister
2	Shri T.V.S.N. Prasad	Principal Secretary, Finance Department
3	Shri Anand Mohan Sharan	Principal Secretary, Urban Local Bodies Department
4	Shri Sunil Saran	Secretary, Finance-cum-Advisor
5	Smt. Suman Bala	Mayor, Municipal Corporation, Faridabad
6	Shri Pawan Kumar	Senior Deputy Mayor, Municipal Corporation, Yamuna Nagar

7	Smt. Shakuntala Rajliwala	Mayor, Muncipal Corporation, Hisar
8	Smt. Reenu Bala Gupta	Mayor, Muncipal Corporation, Karnal
9	Smt. Poonam Kilo	Councilor, Muncipal Corporation, Rohtak
10	Smt. Uma Sudha	Chairperson, Muncipal Corporation, Thanesar (Kurukshetra)
11	Shri Pawan Thareja	Chairman, Muncipal Corporation, Kaithal
12	Smt. Sheela Rathi	Chairperson, Muncipal Corporation, Bahadurgarh (Jhajjar)
13	Shri Baldev Raj Chawla	Chairman, Muncipal Corporation Shahbad (Kurukshetra)
14	Shri Ashok Kumar	Chairman, Muncipal Corporation ,Pehowa (Kurukshetra)
15	Shri Subhash Chander Gupta	Chairman, Muncipal Corporation , Gharaunda (Karnal)
16	Smt. Kavita	Chairperson, Muncipal Corporation, Jhajjar
17	Shri Ishwar Kashyap	Chairman, Muncipal Corporation, Gannaur (Sonapat)
18	Shri Om Prakash Dhankar	Development and Panchayats Minister
19	Shri Sudhir Rajpal	Principal Secretary, Development and Panchayats Department
20	Shri Surinder Singh	Chairman , Zila Parishad Ambala
21	Shri Nand Lal Matani	Chairman, Panchayat Samiti Loharu (Bhiwani)
22	Shri Rakesh	Sarpanch, Badhra (Charkhi Dadri)
23	Shri Somesh	Sarpanch, Gram Panchayat Ghikara (Charkhi Dadari)
24	Shri Mahipal Arya	Sarpanch Mirzapur, Block Ballabgarh, Faridabad

Fifteenth Finance Commission

25	Smt Neelam Kamboj	Chairperson, Panchayat Samiti Ratia (Fatehabad)
26	Shri Sanjeev Kumar	Vice-President , Zila Parishad Gurugram
27	Shri Manoj Kumar	Sarpanch, Bir, Block Hisar (Hisar)
28	Shri Paramjeet	Chairman , Zila Parishad Jhajjar
29	Shri Surender Rana	Sarpanch Singhana, Block Safidon (Jind)
30	Shri Narveer Nehra	Sarpanch Dilluwala, Block Alewa (Jind)
31	Shri Gajjan Singh	Sarpanch, Gobind Pura, Block Siwan (Kaithal)
32	Smt. Seema Devi	Chairperson, Panchayat Samiti Assandh (Karnal)
33	Smt. Renu Sharma	Chairperson, Panchayat Samiti Ladwa (Kurukshetra)
34	Shri Hanif Khan	Sarpanch, Ferozepur Namak, (Nuh)
35	Shri Prem Chand	Chairman, Block Samiti Palwal
36	Smt. Ritu Singla	Chairperson, Zila Parishad Panchkula
37	Shri Khushdil Kadyan	Sarpanch, Siwah (Panipat)
38	Shri Virender Singh	Chairman, Block Samiti Bawal (Rewari)
39	Shri Amit Kumar Kadyan	Sarpanch, Kahnaur (Rohtak)
40	Shri Atma Ram	Sarpanch, Handi Khera (Sirsa)
41	Smt. Meena Rani	Chairperson , Zila Parishad Sonipat
42	Shri Yuvraj Sharma	Sarpanch, Khurdban, (Yamunanagar)
43	Shri Ram Lal	Sarpanch, Potli (Yamunanagar)

Representatives of Trade & Industry

1	Shri Vipul Goel	Industries & Commerce Minister
2	Shri Devender Singh	Additional Chief Secretary, Industries & Commerce Department
3	Shri T.V.S.N. Prasad	Principal Secretary, Finance Department
4	Shri Sunil Saran	Secretary, Finance-cum-Advisor

5	Shri Gopal Sharan Garg	Chairman, Haryana Traders Welfare Board
6	Shri C. B. Goel	Ex. President, HCCI
7	Shri Rajneesh Garg	Vice President, HCCI, Panchkula
8	Shri M. K. Gupta	Chairman, PHD Chamber of Commerce & Industry, Haryana Committee, Chandigarh
9	Shri Apurv	Joint Director (Admin.), Industry & Commerce Department, Haryana
10	Shri O.P. Nagi	Sr. A.O., Industry & Commerce Department, Haryana
11	Shri Hardeep Banga	Victoria Auto(P), Faridabad
12	Shri Navdeep Chawla	Psychotropic India Ltd Faridabad
13	Shri A.L. Aggarwal	Vice President, HCCI
14	Shri Wazir Singh Goyat	Director General, Industry & Commerce Department, Haryana
15	Shri Bhagwan Gupta	President, Manufacturers Association, Sonapat
16	Shri Brig. HPS Bedi	Director, PHD Chamber, Chandigarh
17	Shri Ramesh Verma	President, Handloom Exports Manufactures Association, Panipat
18	Shri Pritam Singh	President, HCCI Panipat Chapter
19	Shri Rakesh Garg	HCCI, Panipat
20	Shri Dev Jyoti	Director, CII
21	Shri Rajesh Kapoor	Director, CII
22	Smt. Deepti Sharma	Executive Officer, CII
23	Shri Sandeep	CMD, Nasscom, Gurugram
24	Smt. Lanika	Nasscom, Gurugram

Representatives of Political Parties

1	Shri R.S. Chaudhary	National Secretary General, Indian National Lokdal
2	Shri B.D. Dhalia	Member of Political Affairs Committee, Indian National Lokdal
3	Prof. Harbans Singh	Chief Media Coordinator, Indian National Lokdal
4	Shri Praveen Attrey	Spokesman, Indian National Lokdal
5	Shri Subhash Barala	MLA, State President, Bharatiya Janta Party
6	Capt. Abhimanyu	MLA, Finance Minister, Bharatiya Janta Party
7	Shri Om Prakash Dhankar	MLA, Development & Panchayats Minister, Bharatiya Janta Party
8	Shri Gian Chand Gupta	MLA, Chief Whip, Bharatiya Janta Party
9	Shri Neeraj Daftuar	Principal OSD to Chief Minister, Bharatiya Janta Party

9. Himachal Pradesh (25-28 September 2018)

Representatives of State Government

1	Shri Jai Ram Thakur	Hon'ble Chief Minister
2	Shri Mahender Singh Thakur	Hon'ble IPH & Horticulture Minister
3	Shri Kishan Kapoor	Hon'ble Food, Civil Supplies & CA Minister
4	Shri Suresh Bhardwaj	Hon'ble Education Minister
5	Shri Anil Sharma	Hon'ble MPP & Power
6	Shri Sarveen Chaudhary	Hon'ble Housing, UD & TCP Minister
7	Shri Vipin Singh Parmar	Hon'ble Health and Family Welfare Minister
8	Shri Virender Kanwar	Hon'ble RD & Panchayati Raj Minister
9	Shri Vikram Singh	Hon'ble Industry & TE Minister

10	Shri Rajiv Saizal	Hon'ble SJE & Cooperation Minister
11	Shri Vineet Chawdhry	Chief Secretary
12	Shri B.K. Agarwal	Addl. Chief Secy. (Home, Vigilance, Health & Family Welfare), Financial Commissioner (Appeals)
13	Shri Shrikant Baldi	Addl. Chief Secy. Cum Principal Secy. To the Chief Minister
14	Smt. Manisha Nanda	Addl. Chief Secy. (Public Works)
15	Shri Anil Kumar Khachi	Addl. Chief Secy. (Finance, Planning, Economics & Statistics, Twenty Point Programme), Financial Commissioner (Appeals)
16	Shri Ram Subhag Singh	Addl. Chief Secy. (Tourism & Civil Aviation, Urban Development)
17	Shri Tarun Kapoor	Addl. Chief Secy. (MPP & Power, NCES, Forest, Env., Sci. & Technology)
18	Shri Sanjay Gupta	Principal Secy. (Ayurveda, Cooperation, RPG)
19	Shri R.D. Dhiman	Principal Secy. (Industries, Technical Education, Horticulture)
20	Shri Prabodh Saxena	Principal Secy. (Town & Country Planning, Housing, Personnel, Trg., FA)
21	Shri Jagdish Chander	Principal Secy. (Excise & Taxation, Transport, information Technology)
22	Shri Onkar Chand Sharma	Principal Secy. (Tribal Development, Food Civil Supplies & Consumer Affairs, Agriculture)
23	Shri Devesh Kumar	Secretary (Irrigation & Public Health)
24	Shri Arun Kumar Sharma	Secretary (Education)

Fifteenth Finance Commission

25	Shri Ravinder Nath Batta	Secretary (Rural Development, Panchayati Raj, Proj. Mon. to Chief Minister, General Administration, Parl. Affairs, Secretariat Administration, Sainik Welfare)
26	Dr. Purnima Chauhan	Secretary (Administrative Reforms, Language Art & Culture)
27	Shri Akshay Sood	Secretary (Finance)
28	Shri Dinesh Malhotra	Secretary (Youth Services & Sports), Commissioner Departmental ETC HP
29	Shri Rajeev Sharma	OSD 15th FC
30	Shri Abhay Pant	Special Secy.
31	Shri D.C. Rana	Director, Department of Agriculture
32	Shri Deshraj Sharma	Vegetable specialist, Dte. of Agriculture
33	Shri Ashok Verma	Engineer-in-Chief, PWD
34	Shri R.P. Verma	CGM HRTC
35	Shri H.K. Gupta	Special Secy. Finance
36	Shri Abid Hussain	Special Secy. Health
37	Dr. Nipun Jindal	Additional Commissioner, Excise & Taxation
38	Shri Sanjay Bhardwaj	Dy. Commissioner State Tax & Excise
39	Shri Pradeep Sharma	Advisor, Planning
40	Dr. Basu Sood	Economic Advisor
41	Shri Pradeep Chauhan	

Representatives of Urban Local Bodies

1	Smt. Kusum Sadrate	Mayor, Municipal Corporation Shimla
2	Smt. Rajni Vyas	Mayor, Municipal Corporation Dharamshala
3	Smt. Soma Devi	President, M.C. Bilaspur
4	Shri Amarjot Singh Bedi	President, M.C. Una
5	Shri Devender Thakur	President, M.C. Solan

6	Smt. Salochana Devi	President, M.C. Hamirpur
7	Shri Thakur Dass Sharma	President, M.C. Parwanoo
8	Smt. Radha Sood	President, M.C. Palampur
9	Shri Labh Singh Thakur	President, N.P. Rewalsar
10	Shri Chander Mohan Thakur	President, N.P. Chopal
11	Ms. Veena	President, M.C. Hamirpur

Representatives of Rural Local Bodies

1	Smt. Neelam Saraik	Member, Zila Parishad Shimla
2	Shri Madan Verma	Chairman, Panchayat Samiti Theog
3	Shri Puran Chand Thakur	Vice Chairperson, Zila Parishad, Mandi
4	Ms. Prajwal	Chairperson, Panchayat Samiti ubbal - Kotkhai
5	Shri Digvijay Singh Negi	Pradhan, Gram Panchayat Kaafnoo, Distt. Kinnaur
6	Shri Om Prakash	Pradhan, Gram Panchayat Dharmpur, Block Dharmpur
7	Shri Sanjeev Kumar Rana	Pradhan, Gram Panchayat Aima Block Lambagaon
8	Smt. Sarla Thakur	Chairperson, Zila Parishad, Mandi
9	Shri Dina Nath	Pradhan, Gram Panchayat Pakhrair Block Seraj
10	Smt. Banti Devi	Pradhan, Gram Panchayat Karad Block Anni
11	Shri Rakesh Thakur	Chairman, Zila Parishad, Hamirpur
12	Shri Pyare Lal	Pradhan, Gram Panchayat Raghunathpura Block Sadar, Distt. Bilaspur
13	Ms. Asha Kashyap	Pradhan, G.P. Thari,

Fifteenth Finance Commission

Representatives of Trade & Industry

1	Shri Satish Gupta	Beopar Mandal
2	Shri Mohinder Seth	Tourism Industry, Stake Holders Association
3	Shri Jagdish Chander Sharma	Pr. Secretary (Excise and Taxation)
4	Shri Vikas Kapoor	Vice President-Operations Radisson
5	Shri Gagandeep Singh	Cluster Head Himachal
6	Shri Anil Walia	MD, Hotel & Restaurant Association
7	Shri Ankush Mahajan	GM, Wild Flower
8	Shri Ramesh	Sr. VP, HP Beopar Mandal
9	Shri O.P. Saini	President, HP Beopar Mandal
10	Shri Sushil Soni	Executive Member, Himachal Pradesh Beopar Mandal
11	Shri Shailesh Aggarwal	BBNIA
12	Shri I.M.J.S. Sidhu	CII HP
13	Shri Sanjay Khurana	CII

Representatives of Political Parties

1	Col Dhani Ram Shandil	Former Minister and MLA Solan
2	Shri Mukesh Agnihotri	MLA & Leader of Opposition, VPO Gondpur, Tehsil Haroli, District Una, H.P.
3	Shri Ram Lal Thakur	MLA, Vill Ghaial, PO Namhol, District Bilaspur, H.P.
4	Shri Harshvardhan Chauhan	MLA, Rain Basera Building, The Mall, Nahan, District Sirmour, H.P.
5	Dr. Onkar Shad	State Secretary, CPI(M), State Headquarter CPI(M), Bawa Market, Near A.G. Office, The Mall, Shimla
6	Shri Rakesh Singha	MLA & State Secretariat Member, State Headquarter CPI(M), Bawa Market, Near A.G. Office, The Mall, Shimla

7	Dr. Kuldeep Singh Tanwar	State Secretariat Member CPI(M), State Headquarter CPI(M), Bawa Market, Near A.G. Office, The Mall, Shimla
8	Shri Sanjay Chauhan	State Secretariat Member, CPI(M), State Headquarter CPI(M), Bawa Market, Near A.G. Office, The Mall, Shimla
9	Shri Satpal Singh Satti	President BJP, BJP Headquarter, Deep Kamal, Chakkar, Shimla
10	Shri Narender Bragta	MLA & Chief Whip, Bragta Niwas, Stokes Place, Shimla-2
11	Shri Randhir Sharma	Ex MLA, & Chief Spokesperson, State BJP, Vill. Guru-ka-Lahore, P.O. Bassi, Tehsil Shri Naina Devi Ji, Distt. Bilaspur
12	Shri Chander Mohan Thakur	General Secretary, State BJP, Vill. Kawga, P.O. & Tehsil Rajgarh, Distt. Sirmour

10. Jharkhand (01-03 August, 2018)

Representatives of State Government

1	Shri Raghubar Das	Hon'ble Chief Minister
2	Shri Saryu Rai	Hon'ble Minister, Food & Civil Supplies
3	Shri Ramchandra Chandarvanshi	Hon'ble Minister, Health Family Welfare & Medical Education
4	Shri Raj Paliwar	Hon'ble Minister, Labour
5	Smt. Neera Yadav	Hon'ble Minister, School Education, Higher Education
6	Dr. D.K. Tiwari	Development Commissioner
7	Shri I.S. Chaturvedi	Addl. Chief Secretary, Forest & Environment
8	Shri Sukhdev Singh	Addl. Chief Secretary, Planning-Cum-Finance
9	Shri Arun Kumar Singh	Addl. Chief Secretary, Water Resources

Fifteenth Finance Commission

10	Shri. K.K. Khandelwal	Addl. Chief Secretary, Commercial Taxes
11	Shri AP Singh	Principal Secretary, School Education
12	Smt. Nidhi Khare	Principal Secretary, Health Family Welfare & Medical Education
13	Shri Avinas Kumar	Principal Secretary, Rural Development
14	Shri SKG Rahate	Principal Secretary, Home
15	Shri Satendra Singh	Secretary, Finance (Expenditure)
16	Shri Ajay Kumar Singh	Secretary, Urban Development
17	Shri Nitin Madan Kulkarni	Secretary, Energy Department
18	Shri Sanjay Kumar	Principal Chief Conservator of Forest
19	Shri Rahul Sharma	Secretary, Transport & Excise
20	Shri K.K. Soan	Secretary, RCD
21	Smt. Himani Pandey	Secretary, Welfare
22	Smt. Aradhana Patnayak	Secretary, PHED
23	Shri Vinay Kumar Choubey	Secretary, Industries
24	Shri Amitabh Kaushal	Secretary, Food & Civil Supplies
25	Shri Sunil kumar	Secretary, Building
26	Smt. Puja Singhal	Secretary, Agriculture
27	Shri Manish Ranjan	Secretary, Tourism, Sports, Art & Culture
28	Shri Aboo Bakker Siddiqui	Secretary, Mines
29	Shri Rajesh Sharma	Secretary, Higher Education
30	Shri Praveen Toppo	Secretary, Panchayati Raj
31	Dr. Harishawar Dayal	Director-in-chief, CFS

Representatives of Urban Local Bodies

1	Shri Chandra Shekhar Agarwal	Mayor, Dhanbad Nagar Nigam
2	Shri Bholu Paswan	Mayor, Chas Nagar Nigam
3	Smt. Asha Lakra	Mayor, Ranchi Nagar Nigam
4	Shri Prakash Ram	Dy. Mayor, Giridih Nagar Nigam

5	Smt. Sitamani Tirkey	President, Latehar Nagar Panchayat
6	Shri Mithilesh Kr. Thakur	President, Chaibasa Nagar Parishad
7	Shri Om Prakash Sahu	Vice President, Simdega Nagar Parishad
8	Shri Sunil Sinha	Vice President, Pakur Nagar Parishad
9	Shri Vinod Kr. Tiwari	Ward Parshad, Ramgarh Nagar Parishad
10	Shri Sandeep Anand	Ward Parshad, Khunti Nagar Panchayat

Representatives of Rural Local Bodies

1	Smt. Shalini Gupta	ZP President, Koderma
2	Smt. Renuka Murmu	ZP President, Sahibganj
3	Shri Sanjay Singh	Vice ZP Chairperson, Palamu
4	Shri Shyam Sunder Kachhap	Vice ZP Chairperson, Koderma, Khunti
5	Shri Vikash Mahto	Mukhiya, Dhanbad
6	Shri Ajay Singh	Mukhiya, Petarwaar, Bokaro
7	Ms. Deepantri Sardar	Mukhiya, Tetal Panchayat, Potka, East Singhbhum
8	Ms. Misfiqua	Mukhiya, Illami, Pakur
9	Shri Amukh Priyadarshi	Pramukh, Tarhasi Block, Palamu
10	Shri Timuthius Khakha	Pramukh, Sadar Block, Simdega
11	Smt. Rukmila Devi	Pramukh, Kunti Sadar

Representatives of Trade & Industry

1	Shri Sunil Bhaskaran	VP - Corporate Services, Tata Steel
2	Shri Amritanshu Prasad	Vice President, Corporate Affairs, Adani Group
3	Shri Debasish Mazumdar	President and In charge of UASD Division, Jamshedpur, Usha Martin
4	Shri Gunwant Singh Saluja	Chairman, Mongia Steel
5	Shri Avijit Ghosh	CMD, HEC

Fifteenth Finance Commission

6	Shri Ranjeet Kr. Garodia	President, Federation of Jharkhand Chamber of Commerce & Industries
7	Shri Hansraj Jain	General Secretary – Jharkhand, Laghu Udyog Bharti
8	Shri Bal Krishna Singh	State Head, Indian Chamber of Commerce
9	Shri Madhukar Sinha	MD, AP&VPL & Member, CII Jharkhand
10	Shri Inder Agarwal	President, Adityapur Small Industries Association
11	Shri Bharat Jaisawal	State Coordinator, Federation of Indian Chambers of Commerce & Industry
12	Shri Amitava Bakshi	Vice Chairman, CII Jharkhand
13	Shri Sanjay Sabherwal	Regional Chairperson (Eastern Region), Automotive Component Manufacturers Association of India

Representatives of Political Parties

1	Shri Deepak Prakash	BJP
2	Dr. Ajay Kumar,	State President, Jharkhand INC
3	Shri Ajay Singh	TMC
4	Shri Dayanand Prasad Singh	TMC
5	Shri Bhubneshwar Mehta	CPI
6	Shri Krishna Murari Gupta	NCP
7	Shri Pradeep Yadav	JVM
9	Shri Devsharan Bhagat	AJSU
10	Shri Jayant Ghosh	AJSU
11	Shri Hemant Soren (Ex-CM)	JMM
12	Shri Abid Ali	RJD
13	Shri Gopi Kant Bakshi	CPI(M)

11. Karnataka (23-26 June 2019)

Representatives of State Government

1	Shri H.D. Kumaraswamy	Chief Minister
2	Dr. G. Parameshwara	Deputy Chief Minister
3	Shri M.B. Patil	Minister for Home
4	Shri K.J. George	Minister for Large and Medium Scale Industries
5	Shri C.S. Puttaraju	Minister for Minor Irrigation
6	Shri G.T. Devegowda	Minister for Higher Education
7	Shri Krishna Byregowda	Minister for Rural Development and Panchayat Raj
8	Shri U.T. Abdul Khader	Minister for Urban Development
9	Shri Sathish L. Jarakiholi	Minister for Forest, Ecology and Environment
10	Shri Konareddy	Political Advisor to Hon'ble Chief Minister
11	Dr. S. Subramanya	Financial Advisor to Hon'ble Chief Minister
12	Shri T.M. Vijay Bhaskar	Chief Secretary to GoK
13	Shri P. Ravi Kumar	Additional Chief Secretary to GoK
14	Smt Vandita Sharma	Additional Chief Secretary to Government-cum-Development Commissioner, GOK.
15	Shri Mahendra Jain	Additional Chief Secretary to Government (Higher Education) / Energy Department
16	Shri I.S.N. Prasad	Additional Chief Secretary to Government, Finance Department.
17	Smt V. Manjula	Additional Chief Secretary to Government, Department of Personnel and Administrative Reforms.
18	Shri Ajay Seth	Managing Director, BMRCL

Fifteenth Finance Commission

19	Dr. E.V. Ramana Reddy	Additional Chief Secretary to Hon'ble Chief Minister, GOK.
20	Dr. Rajkumar Khatri	Principal Secretary to Government (Disaster Management), Revenue Department.
21	Dr. N. Nagambika Devi	Principal Secretary to Government, Co-operation Department.
22	Shri L.K. Atheeq	Principal Secretary to Government, Rural Development and Panchayat Raj Department.
23	Shri S.R. Umashankar	Principal Secretary to Government, Education Department (Primary & Secondary Education).
24	Shri Anjum Parwez	Principal Secretary to Government (M&U), Urban Development Department.
25	Shri R.K. Kataria	Secretary to Government, Agriculture Department.
26	Dr. S. Selvakumar	Secretary to Hon'ble Chief Minister, GOK.
27	Shri M.S. Shrikar	Commissioner for Commercial Taxes Department
28	Dr. Ekroop Caur	Secretary to Government (B&R/ Expenditure) Finance Department.
29	Shri V. Yashavantha	Commissioner for Excise Department
30	Shri A.B. Ibrahim	Managing Director, Karnataka Urban Infrastructure Development & Finance Corporation (KUIDFC).
31	Shri Punati Shridhar	Principal Chief Conservator of Forests.

Representatives of Urban Local Bodies

1	Smt Gangambike Mallikarjun	Mayor, BBMP
2	Shri Padmanabha Reddy	Corporator, BBMP ward No- 29, Leader of opposition in BBMP
3	Shri B.S. Sathyanarayana	Corporator, BBMP Ward No-154, Basavanagudi, Bengaluru.
4	Smt Roopashree B.S.	Deputy Mayor, Tumakuru City Corporation
5	Shri Channabasappa S.N.	Deputy Mayor, Shivamogga City Corporation
6	Shri B.A. Ramesh Hegde	Corporator, Shivamogga City Corporation
7	Shri H.Vishnunayak	President, Mariyammanahalli, Taluk Panchayat
8	Shri G. Raghavendra	Councillor and Member Standing Committee, Kudligi, Taluk Panchayat
9	Shri B.H. Anil Kumar,	Additional Chief Secretary to Government, Urban Development Department
10	Shri N. Manjunatha Prasad	Commissioner, BBMP
11	Shri Anjum Parwez	Principal Secretary to Government (M&U), Urban Development Department

Representatives of Rural Local Bodies

1	Shri C. Narayanaswamy	Member, Panchayat Raj Parishat
2	Shri V.Y. Ghorpade	Vice-Chairman, Karnataka State Decentralised planning & Development Committee
3	Shri Manjunath	President, Chikkaballapur Zilla Panchayat
4	Smt Jayamma	President, Bengaluru Rural Zilla Panchayat
5	Shri Neelakantappa. M Kusagura	President, Ranibennur Taluk Panchayat
6	Smt Pushpa Rajesh	President, Somvarpete Taluk Panchayat

Fifteenth Finance Commission

- | | | |
|----|-------------------------|--|
| 7 | Shri Satish K.S. | Member, Kadaba Grama Panchayat, Gubbli Taluk & President, Karanataka State Grama Panchayat Member Federation |
| 8 | Shri P.P. Bopanna | President, Pollebettu Grama Panchayat, Virajpete Taluk |
| 9 | Shri Mahesh Kumar N.K. | President, Doddajala Grama Panchayat, Bengaluru (North) |
| 10 | Shri L.K. Atheeq, | Principal Secretary to Government, Rural Development and Panchayat Raj Department. |
| 11 | Shri S.M. Zulfiquarulla | Director (Panchayat Raj), Rural Development and Panchayat Raj Department. |
| 12 | Shri M.K. Kempegowda | Advisor (Panchayat Raj), Rural Development and Panchayat Raj Department. |

Representatives of Trade & Industry

- | | | |
|---|------------------------|---|
| 1 | Shri T.V. Mohandas Pai | Chairman, AARIN Capital Partners |
| 2 | Shri Ullas Kamath | Chairman-FICCI (Karnataka) |
| 3 | Shri S. Sampathraman | Past President, FKCCI |
| 4 | Shri CA N Nityananda | Chairman, Corporate Law, Central Taxes and GST Committee, FKCCI and Managing Committee Member |
| 5 | Shri Devesh Agarwal | Sr. Vice-President, Bengaluru Chamber of Industry and Commerce (BCIC) |
| 6 | Shri Anand Padmanabhan | President, Shahi Exports |
| 7 | Shri Anil Haridass | Managing Director, Bill Forge Private Limited |
| 8 | Shri Basavaraj Javali | President, KASSIA |

9	Shri Satya Gupta	Vice-Chairman, IESA
10	Shri Sayed Ahmed	CEO, NASSCOM
11	Shri Krishnan G.S.	Vice-President, ABLE & Regional President, India Novozymes South Asia Private Limited
12	Shri Biren Ghose	President, ABAI
13	Shri Ganesh Shenoy	Convenor, CII, Karnataka Economic Affairs, Finance & Taxation Panel and CFO MTR Foods
14	Shri Aman Choudari	Chairman, CII, Karnataka
15	Shri M. Maheshwar Rao	Secretary to Government, Commerce & Industries Department
16	Smt Gunjan Krishna	Commissioner, Industries Department

Representatives of Political Parties

1	Shri Hariram	Bahujan Samaj party
2	Shri K.C. Nagaraj	Bahujan Samaj party
3	Shri Raj Shekhar	Bahujan Samaj party
4	Shri Saathi Sundaresh	State Secretary ,Communist Party of India
5	Shri M. Satyanand	Assistant Secretary Bengaluru, Communist Party of India
6	Shri Krishna Byregowda	Indian National Congress
7	Shri Ramesh Babu	Janata Dal (Secular)
8	Shri Bandeppa Khashampur	Janata Dal (Secular)
9	Shri Syed Shafi Ulla Saheb	Senior Vice-President, Janata Dal (Secular)

12. Kerala (28 -31 May 2018)

Representative of State Government

1	Shri. Pinarayi Vijayan	Chief Minister
2	Dr. T.M. Thomas Isaac	Minister for Finance and Coir
3	Shri. A.K. Balan	Minister for Welfare of Scheduled Castes, Scheduled Tribes and Backward Classes, Law, Culture and Parliamentary Affairs
4	Shri. E. Chandrasekharan	Minister for Revenue and Housing
5	Shri. K.T. Jaleel	Minister for Local Self Governments, Welfare of Minorities, Wakf and Haj Pilgrimage
6	Shri. Kadakampally Surendran	Minister for Co-operation, Tourism and Devaswoms
7	Shri. M.M. Mani	Minister for Electricity
8	Adv. Mathew T. Thomas	Minister for Water Resources
9	Smt. J. Mercykutty Amma	Minister for Fisheries, Harbour Engineering and Cashew Industry
10	Shri. A.C. Moideen	Minister for Industries, Sports and Youth Affairs
11	Adv. K. Raju	Minister for Forests, Animal Husbandry and Zoos
12	Shri. Ramachandran Kadannappally	Minister for Ports, Museums, Archaeology and Archives
13	Prof. C. Raveendranath	Minister for Education
14	Smt. K.K. Shailaja Teacher	Minister for Health and Social Justice
15	Shri. G. Sudhakaran	Minister for Public Works and Registration
16	Adv. V.S. Sunil Kumar	Minister for Agriculture
17	Shri. P. Thilothaman	Minister for Food and Civil Supplies
18	Shri. Paul Antony	Chief Secretary

19	Shri. Tom Jose	Addl. Chief Secretary, Labour & Skills
20	Shri. Rajeev Sadanandan	Addl. Chief Secretary, Health & Family welfare, Ayush
21	Shri. Subrata Biswas	Addl. Chief Secretary, Home & Vigilance
22	Dr. Vishwas Mehta	Addl. Chief Secretary, Planning & Economic Affairs
23	Shri. P. H. Kurian	Addl. Chief Secretary, Revenue, Housing, Environment
24	Shri. T. K. Jose	Addl. Chief Secretary, LSGD
25	Dr. V. Venu	Principal Secretary, SC/ST Development, Forest & Wild Life, Cultural Affairs
26	Shri. Manoj Joshi	Principal Secretary, Finance
27	Shri. Bishwanath Sinha	Principal Secretary, GAD, P&ARD, Power, Transport (Aviation), Ports
28	Shri. Sanjeev Kaushik	Principal Secretary, Finance Resources
29	Dr. Usha Titus	Principal Secretary, Higher Education
30	Shri. A. Ajith Kumar	Secretary, LSG (Rural)
31	Shri. X. Anil	Secretary, Animal Husbandry & Dairy Development, Cultural Affairs (Zoos), Agriculture
32	Shri. M. Sivasankar	Secretary to CM, E&IT
33	Smt. Rani George	Secretary, Cultural Affairs, Tourism
34	Smt. Sumana N. Menon	Secretary, Sainik Welfare, Printing & Stationery
35	Dr. Sharmila Mary Joseph	Secretary, Finance (Exp.), Planning & Economic Affairs
36	Smt. Tinku Biswal	Secretary, Water Resources
37	Shri. A Shajahan	Secretary, General Education, Minority Welfare, Revenue (Wakf)

Fifteenth Finance Commission

- | | | |
|----|---------------------|--|
| 38 | Shri. Sanjay M Kaul | Secretary, Industries Dept., Taxes (except Excise) |
| 39 | Smt. Mini Antony | Special Secretary, Food & Civil Supplies & Consumer Affairs, Industries (Cair) |
| 40 | Shri. P. Venugopal | Special Secretary, Co-operation, I&PRD |

Representatives of Local Bodies

- | | | |
|---|--------------------------------|--|
| 1 | Shri. T.K. Jose | Additional Chief Secretary, LSGD |
| 2 | Adv. V.K. Prasanth | Secretary Mayors' Council & Mayor Thrivananthapuram Corporation |
| 3 | Smt. Meera Darshak, | Deputy Mayor, Kozhikode Corporation |
| 4 | Smt. Soumini Jain | Vice President Mayors' Council & Mayor, Kochi Corporation |
| 5 | Smt. W.R. Heebha | Vice Chairperson, Chamber of Municipal Chairmen |
| 6 | Adv. K.Thulasibhai Padmanabhan | President , Kerala Grama Panchayat Association, Panchayat Bhavan, Thrivananthapuram |
| 7 | Shri. R.Subhash | President, Kerala Block Panchayat Association, Swaraj Bhavan, Nanthancod, Thrivananthapuram |
| 8 | Shri. V.K. Madhu | President, District Panchayat President's Chamber, Kerala District Panchayat Office, Pattom, Thrivananthapuram |

Representatives of Trade & Industry

- | | | |
|---|----------------------------|--|
| 1 | Shri. P.K.Mayan | Western India Pvt Ltd |
| 2 | Smt. Kathrenamma Sebastian | Deputy Director, MSME Development Institute, |
| 3 | Shri. S Ramesh Kumar | Institute of Chartered Accountants of India |
| 4 | Shri. N.K. Krishnan Kutty | DGM, Canara Bank |

Representatives of Political Parties

1	Shri. J. Sudhakaran	Bahujan Samaj Party
2	Adv. Padmakumar	Bharathiya Janatha Party
3	Dr. Radhakrishna Pilla	Bharathiya Janatha Party
4	Shri. K. Prekash Babu	Assistant Secretary, Communist Party of India
5	Shri. A. Vijayaraghavan	Central Committee Member, Communist Party of India (Marxist)
6	Shri. Ramesh Chennithala	Indian National Congress
7	Shri. Thampanur Ravi	Indian National Congress
8	Shri. Suku S. Kadampally	Nationalist Congress Party
9	Shri. C.K. Nanu	Janata Dal (Secular)
10	Shri. George Thomas	Janata Dal (Secular)
11	Shri. Joseph M. Puthussery	Ex. MLA, Kerala Congress (M)
12	Shri. Mohd. Shah	Muslim League

13. Madhya Pradesh (03-05 July 2019)

Representatives of State Government

1	Shri Kamal Nath	Chief Minister
2	Dr. Vijay Laxmi Sadho	Minister
3	Shri Hukum Singh Karada	Minister
4	Shri Bala Bachhan	Minister
5	Shri Arif Aqueel	Minister
6	Shri Brajendra Singh Rathore	Minister
7	Shri Pradeep Jaiswal	Minister
8	Shri Lakhan Singh Yadav	Minister
9	Shri Tulsiram Silawat	Minister
10	Shri Govind Singh Rajput	Minister
11	Dr. Prabhuram Choudhary	Minister
12	Shri Harsh Yadav	Minister
13	Shri Jaivardhan Singh	Minister
14	Shri Kamleshwar Patel	Minister

Fifteenth Finance Commission

15	Shri Lakhan Ghanghoria	Minister
16	Shri Mahendra Singh Sisodiya	Minister
17	Shri P.C. Sharma	Minister
18	Shri Pradhumn Singh Tomar	Minister
19	Shri Sachin Subhash Yadav	Minister
20	Shri Surendra Singh Baghel	Minister
21	Shri Sudhi Ranjan Mohanty	Chief Secretary
22	Shri Prabhanshu Kamal	APC/ Addl. Chief Secretary
23	Shri P.C. Meena	Addl. Chief Secretary
24	Shri M. Gopal Reddy	Addl. Chief Secretary
25	Shri K.K. Singh	Addl. Chief Secretary
26	Smt. Salina Singh	Addl. Chief Secretary
27	Shri Manojshrivastava	Addl. Chief Secretary
28	Smt. Shikha Dubey	Addl. Chief Secretary
29	Smt. Gauri Singh	Addl. Chief Secretary
30	Smt. Veera Rana	Addl. Chief Secretary
31	Shri Anurag Jain	Addl. Chief Secretary
32	Shri Mohammad Suleman	Addl. Chief Secretary
33	Shri J.N. Kansotiya	Principal Secretary
34	Dr. Rajesh Rajora	Principal Secretary
35	Shri Pankaj Rag	Principal Secretary
36	Shri Shivnarayan Mishra	Principal Secretary
37	Shri Ashvini Kumar Rai	Principal Secretary
38	Shri Malayshrivastava	Principal Secretary
39	Shri Ajeet Kesari	Principal Secretary
40	Shri Ashok Kumar Shah	Principal Secretary
41	Shri Ashok Varnwal	Principal Secretary
42	Dr. Manoj Govil	Principal Secretary
43	Shri Pramod Agrawal	Principal Secretary

44	Shri Manushrivastava	Principal Secretary
45	Shri Satish Chandra Mishra	Principal Secretary
46	Shri Pankaj Agrawal	Principal Secretary
47	Shri K.C. Gupta	Principal Secretary
48	Smt. Neelam Shami Rao	Principal Secretary
49	Shri Satyendra Kumar Singh	Principal Secretary
50	Smt. Deepti Gour Mukherjee	Principal Secretary
51	Shri Neeraj Mandloi	Principal Secretary
52	Shri Sanjay Dubey	Principal Secretary
53	Shri Anupam Rajan	Principal Secretary
54	Shri Aniruddhe Mukherjee	Principal Secretary
55	Shri Sanjay Kumar Shukla	Principal Secretary
56	Smt. Rashmi Arun Shami	Principal Secretary
57	Shri Hariranjana Rao	Principal Secretary
58	Smt. Deepali Rastogi	Principal Secretary
59	Dr. Pallavi Jain Govil	Principal Secretary
60	Shri Manish Rastogi	Principal Secretary
61	Shri Shivshekhar Shukla	Principal Secretary
62	Shri Vinod Kumar	Principal Secretary
63	Smt Harshika Singh	Dy. Secretary
64	Shri Neeraj Kumar Singh	Dy. Secretary
65	Shri P.K. Roy	Dy. Secretary
66	Shri Ashok Kumar Dhanopya	Research Analyst
67	Shri Rajendra Singh Jadam	Statistical Officer

Representatives of Urban Local Bodies

1	Shri Ahsanul Haq, Councillor	Municipal Corporation Rewa
2	Shri Ajay Shukla, President	Nagar Parishad Semariya
3	Dr. Sunita Yarde, Mayor	Municipal Corporation Ratlam

Fifteenth Finance Commission

4	Shri Rajendra Vashishta, Leader of opposition	Municipal Corporation Ujjain
5	Smt Shakuntala Jayaswal, President	Municipal Council Agar
6	Smt Chhaya Sachin Patni, President	Nagar Parishad Unhel
7	Shri Rajveer Singh Baghel, President	Nagar Parishad Sonkach
8	Shri Krishna Kumar Dikshit, Councillor	Municipal Corporation Gwalior
9	Shri Khalak Singh Rajpoot,	Councillor (Member of MIC) Municipal Corporation Morena
10	Shri Munnalal Kushwaha, President	Municipal Council Shivpuri
11	Shri Alkesh Arya, President	Municipal Council Betul
12	Shri Lokesh Gogle, Councillor	Municipal Council Hoshangabad
13	Shri Ajay Ratnani, Councillor (Member of PIC)	Municipal Council Hoshangabad
14	Shri Suresh Jain, President	Municipal Council Harda
15	Shri Alok Sharma, Mayor	Municipal Corporation Bhopal
16	Shri Rajesh Nema, Councillor	Municipal Council Vidisha
17	Smt Malini Laxman Singh Gour, Mayor	Municipal Corporation Indore
18	Shri Chandrajeet Yadav, President	Nagar Parishad Depalpur
19	Shri Laxman Singh Chouhan, President	Municipal Council Badwani
20	Shri Rajesh Soni, Councillor	Nagar Parishad Maheshwar
21	Smt Sushila Vishnu Chourasiya, President	Municipal Council Sehora
22	Shri Hemant Rai, President	Nagar Parishad Newtanchkhli
23	Shri Ajay Parmar, Leader of Opposition	Municipal Corporation Sagar

- | | | |
|----|--|--------------------------|
| 24 | Smt Aruna Tantwal, President | Municipal Council Hata |
| 25 | Smt Krishna Laxman Singh,
President | Nagar Parishad Pathariya |

Representatives of Rural Local Bodies

- | | | |
|----|---|------------------------------------|
| 1 | Shri Manmohan Nagarm | Zila Panchayat, Bhopal |
| 2 | Smt. Rajni Prajapati | Zila Panchayat, Datia |
| 3 | Smt. Chandrakalan Paraste, Member | Zila Panchayat, Dindori |
| 4 | Shri Chandraveer Singh Rathore, Co.
Chairman | Zila Panchayat, Jhabua |
| 5 | Shri Sanjay Mavaskar | Block Panchayat, Bhainsdehi, Betul |
| 6 | Ms. Aarti Yadav | Block Panchayat, Phanda, Bhopal |
| 7 | Shri Gendalal Damor | Block Panchayat, Thandla, Jhabua |
| 8 | Smt. Anuradha Joshi, Sarpanch | Gram Panchayat, Kodariya |
| 9 | Shri Rajesh Jangde, Sarpanch | Gram Panchayat, Bilkisganj |
| 10 | Shri Dilip Dehriya, Sarpanch | Gram Panchayat, Rohnakala |
| 11 | Ms. Mona Kaurav, Sarpanch | Gram Panchayat, Sadoomar |
| 12 | Shri Gajraj Singh, Sarpanch | Gram Panchayat, Nipanya Jat |
| 13 | shri Pawan Thakur, Sarpanch | Gram Panchayat, Pandri |
| 14 | Sh Lakhan Kumhare, Sarpanch | Gram Panchayat, Pipaldhana |
| 15 | Shri Rajendra Tekam, Sarpanch | Gram Panchayat, Karanjiya |
| 16 | Shri Delan Tekam, Sarpanch | Gram Panchayat, Pipariya |
| 17 | Shri Dinesh Baraskar, Sarpanch | Gram Panchayat, Bothia |
| 18 | Shri Dilip Damor, Sarpanch | Gram Panchayat, Sehore Chikliya |
| 19 | Shri Ramji Kirar, Sarpanch | Gram Panchayat, Kumarhar |

Representatives of Trade & Industry

- | | | |
|---|--|-------------------------|
| 1 | Shri Anuragshrivastava, Vice
Chairman | CII |
| 2 | Shri Pradeep Karambelkar, Co
Chairman | PHD Chamber of Commerce |

Fifteenth Finance Commission

3	Shri Rajeev Agrawal, President	MandideepInd Association
4	Shri Amarjeet singh, President	Govindpura Ind. Asso. (GIA)
5	Shri K S Nanda, Vice-President	Govindpura Ind. Asso. (GIA)
6	Shri Nitin Agrawal, President Bhopal	CREDAI
7	Shri Manoj Singh Meek, Vice President	CREDAI
8	Shri Wasik Hussain, President CREDAI MP	CREDAI
9	Shri P.S. Bindra, Vice President	CREDAI
10	Shri Ajay Sharma, Treasurer	CREDAI
11	Shri NeerajMacker, Vice President	CREDAI
12	Shri Akhilesh Rathi, Director/President	Bhaskar Industries/MP Textile Association
13	Shri S Pal, Resident Director	Vardhman Yarns
14	Shri Siddharth Agrawal, Director	Sagar Manufacturing
15	Shri Sudhir Agrawal, Chairman	Sagar Manufacturing
16	Shri D K Mittal	Maral Overseas Limited
17	Shri Shreyaskar Chaudhary, MD	PratibhaSyntex Ltd.
18	Shri Mrityunjay Kumar, Plant Head	Alkem Laborotaries
19	Shri Rakesh Goyal	Alkem Laborotaries
20	Shri Vikas Garg, Sr Director Operation	Teva API India
21	Shri Manoj Mishra, CGM Administration	Teva API India
22	Dr. Anamika Gulati	LT Foods
23	Shri Gaurav Baheti, Director	Ariba Foods Pvt Ltd.
24	Shri R N Maloo, CFO	Surya Roshni
25	Shri Vasumitra Pandey, CGM Finance	Surya Roshni
26	Shri Saurabh Sangla, Director	Adroit Industries (India) Ltd.
27	Shri Rakesh Chaudhary, Plant Head	LAPP India
28	Shri Manoj Modi	Industrial Packaging
29	Shri Mayur Patel, Managing Director	Makson Healthcare Pvt Ltd.
30	Shri T S Dharmendher	Tenneco Automotive I Pvt Ltd.

Representatives of Political Parties

1	Shri Rajendra Kumar Singh	Indian National Congress
2	Shri J.P. Dhanopia	Indian National Congress
3	Shri Bhupendra Gupta	Indian National Congress
4	Shri Prakash Jain	Indian National Congress
5	Shri Gaurav Raghuvanshi	Indian National Congress
6	Shri Vijesh Lunawat	Bharatiya Janata Party
7	Shri Hemand Khandelwal	Bharatiya Janata Party
8	Shri Yash Pal Singh Sisodia	Bharatiya Janata Party
9	Shri Akhilesh Jain	Bharatiya Janata Party
10	Shri Yogesh Mehta	Bharatiya Janata Party
11	Shri Ram Kumar Gautam	Bahujan Samaj Party
12	Shri C.L.Gautam	Bahujan Samaj Party
13	Shri Kamal Singh Raghuvanshi	Samajwadi Party
14	Shri Arun Dube	Samakwadi Party
15	Shri Vikram Singh Rana	Independent

14. Maharashtra (17-19 September 2018)

Representatives of State Government

1	Shri. Devendra Fadnavis	Chief Minister
2	Shri.Chandrakant Patil	Minister ,Revenue, Relief and Rehabilitation
3	Shri. Sudhir Sachchidanand Mungantiwar	Minister ,Finance and Planning, Forests
4	Prof. Ram Shankar Shinde	Minister, Water Conservation, Protocol.
5	Shri. Sambhaji Diliprao Patil- Nilangekar	Minister, Labour, Earthquake Rehabilitation, Skill Development, Ex-servicemen Welfare.
6	Shri. Deepak Kesarkar	State Minister, Home (Rural), Finance and Planning
7	Shri. V.Giriraj	Chairman, 15th Finance commission Memorandum Committee.

Fifteenth Finance Commission

8	Shri. U.P.S. Madan	Additional Chief Secretary, Finance Department
9	Smt. Medha Gadgil	Additional Chief Secretary, (Relief and Rehabilitation), Revenue & Forest Department
10	Shri. Debashish Chakravarti	Additional Chief Secretary, Planning Department
11	Shri Manu Kumar Shrivastava	Additional Chief Secretary (Revenue Registration and Stamp), Revenue and Forest Department
12	Shri. Rajiv Jalota	Commissioner, State Tax, Maharashtra
13	Shri Rajagopal Devara	Principal Secretary, Finance Department
14	Dr. Pradeep Vyas	Principal Secretary, Public Health Department
15	Shri Iqbal Singh Chahal	Principal Secretary, Water Resources Department
16	Shri. B.A.Gagarani	Principal Secretary, Chief Minister Office.
17	Shri Aseem Gupta	Secretary, Rural Development Department
18	Shri Eknath Dawale	Secretary, Agriculture and Soil and Water Conservation Department
19	Shri Vikas Kharge	Secretary (Forest), Revenue & Forest Department.
20	Shri. Rajivkumar Mittal	Secretary (Expenditure), Finance Department
21	Shri M.Sankarnarayanan	Director, Directorate of Municipal Administration
22	Dr. Amit Saini	Joint Commissioner, State Tax

Representatives of Local Bodies

1	Smt. Alka Swami	President, Municipal Council, Ichalkaranji
2	Shri Atul Tarale	President, Municipal Council, Wardha
3	Smt. Laxmi Karadkar	Municipal Council, Pachgani
4	Smt. Anuradha Adik	President, Municipal Council, shrirampur
5	Smt. Anjalitai Ghotekar	Mayor, Municipal Corporation, Chandrapur
6	Shri Harish Sharma	President, Municipal Council, Ballarpur
7	Smt. Meena Patil	Dashama Self help Group, Dist. Nandurbar
8	Smt. Manisha Ratnakar Pawar	Chairman, Panchayat Samiti, Nashik
9	Smt. Chitra Aswad Patil	Member, Zilla Parishad, Raigad
10	Shri. Prashant Ranwade	Sarpanch, Gram panchayat, Nande, Taluka mulshi, District pune
11	Shri. Devrao Bhongle	President, Zilpa Parishad, Chandrapur
12	Smt. Supriya pawar	Sarpanch, Gram Panchayat, Belwandi, Taluka Shrigonda, Dist. Ahmednagar
13	Smt. Lata Sanjay Jadhav	Tulja Bhavani Self-help Group, Sakhari, Dist. Dhule

Representatives of Trade & Industry

1	Shri. Deepak Mukhi	Head, FICCI
2	Shri. Rajesh Shah	Federation of Indian Chambers & Commerce & Industries (FICCI)
3	Shri. Santosh Mandlecha	President of Maharashtra Chamber of Commerce, Industries & Agriculture
4	Shri. Jibak Dasgupta	Director, Confederation of Indian Industries
5	Smt. Nayana Narayanan	Dy. Director, Confederation of Indian Industries

Representatives of Political Parties

1	Shri. Ratnakar Mahajan	Vice President, Indian National Congress
2	Shri. Kishor Gajbhiye	Indian National Congress
3	Shri. Bhai Jagtap	MLC, Indian National Congress
4	Shri. Makarand Herwadkar	Shiv Sena
5	Shri. Arvind Sawant	MP, Shiv Sena
6	Shri. Anil Desai	Shiv Sena
7	Shri. Sachin Paras Naik	Admin Officer, Shiv Sena
8	Shri Anil Shidhore	Maharashtra Navnirman Sena
9	Shri. Harshal Deshpande	Secretary, Maharashtra Navnirman Sena
10	Shri. Atul Bhatkalkar	General Secretary, MLA, BJP
11	Shri. Ajit Abhyankar	Communist Party of India (Marxist)
12	Shri. Jayant Patil	MLA, NCP
13	Shri. Prakash Narvekar	Communist Party of India
14	Shri. Ashok Suryawanshi	Executive Member, Communist Party of India,
15	Shri. Milind Rande	Communist Party of India,
16	Shri. Prashant Ingle	General Secretary, Bahujan Samaj Party,

15. Manipur (29-30 November, 2018)

Representatives of State Government

1	Shri N. Biren Singh	Hon'ble Chief Minister, Manipur
2	Shri Y Joykumar Singh	Dy. Chief Minister, Manipur
3	Shri Karam Shyam	Minister(CAF&PD/Revenue)
4	Shri Letpao Haokip	Minister(WRD/YAS)
5	Shri N. Kayisii	Minister(TA&H/Fisheries)
6	Shri Th Shyamkumar	Minister(Forest/MAHUD)
7	Shri V Hangkhalian	Minister(Agriculture & Vety)
8	Smt Nemcha Kipgen	Minister(Social Welfare/Cooperation)
9	Dr. J Suresh Babu	Chief Secretary
10	Shri Rakesh Ranjan	Principal Secretary(Finance)

11	Dr Suhel Akhtar	Addl. Chief Secretary(Forest)
12	Dr Pramod Asthana	ADGP(Law & Order)
13	Shri MH Khan	Addl. CS(RD/Fisheries)
14	Shri Letkhogen Haokip	Addl. CS(TA&H)
15	Shri Th.Gopen Meitei	Commissioner(AE)
16	Shri K Angami	Principal Chief Conservator of Forests
17	Shri C Arthur W	Director
18	Shri M Lakshmikumar	Commissioner(Transport)
19	Shri Th Harikumar	Director(MAHUD)
20	Shri N Geoffrey	Secretary to Chief Minister
21	Shri H Deleep Singh	Commissioner(Education)
22	Shri M Joy Singh	Secy. (MAHUD)
23	Shri P Vaiphei	Principal Secretary (Textiles, Commerce and Industries)
24	Shri V Vumlunmang	Principal Secretary (Health/Social Welfare/ GAD/ Sericulture)
25	Smt A.Nungshitombi	Secretary(law)
26	Shri T Guite	ADGP
27	Smt Peijonna Kamei	Director(Eco and Stat)
28	Shri K Brojen	Joint Director(Horticulture)
29	Smt Nidhi Kesarwani	Secretary(PHED/Tourism)
30	Smt Jacintha Lazarus	Secretary(MI/WRD)
31	Shri RK Dinesh	Commissioner(Works/Power)
32	Shri I.K. Muivah	IGP(Admn)
33	Shri Athem Muivah	Secretary(DIPR)
34	Shri Y Joykumar	Project Director(EAP), PWD
35	Shri H Balkrishna	Director(RD/IPR)

Representatives of Urban Local Bodies

1	Shri L Maniyaima	Chairperson, Bishnupur Municipal Council
2	Shri Th.Amitabh Singh	Councillor, Wangjing Municipal Council
3	Smt. Aribam Thaja Devi	Chairperson, Lamsang Nagar Panchayat
4	Smt L. Babita	Chairperson, Wangjing Municipal Council
5	Shri Th.Shyamo Singh	Chairperson, Thounal Municipal Council
6	Shri Lokeshwor Singh	Mayor, Imphal Municipal Corporation
7	Shri L. Lukhoi Khuman	Councillor, Andro Nagar Panchayat
8	Shri M Sarat Singh	Chairperson, Sugnu Municipal Council

Representatives of Rural Local Bodies and ADCs

1	Shri Md Abdul Latif	Member, Thoubal Zila Parishad
2	Shri Sinam Marjit	Member, Imphal West ZP
3	Smt P Bimola Devi	Adhyaksha, Imphal East Zilla Parishad
4	Shri H. Leo	ADC, Senapati District
5	Shri Th. Hopeson Chote	Advisor to Chairman, ADC, Chandel
6	Shri M Isaac	Vice Chairman, ADC, Ukhrul
7	Shri Micah Pamei	Member, ADC, Tamenglong
8	Shri N.Wungreiyo	Member, ADC, Ukhrul
9	Shri H.Hangshing	Chairman, ADC, Kangpokpi
10	Shri John Hingba	Vice Chairman, ADC, Senapati
11	Shri T.Paukhanlian	Chairman, ADC, Churachandpur
12	Smt Rombai L.	Adhyaksha, ZP, Bishnupur District
13	Shri L Letkhogen Haokip	Addl. Chief Secretary, TA & Hills
14	Shri H Balkrishna	Director, Rural Development and Panchayati Raj
15	Shri MH Khan	Addl. Chief Secretary, Rural Development and Panchayati Raj

Representatives of Trade & Industry

1	Shri S.Tekendrajit Singh	President, Indo Myanmar Border Trade Union
2	Shri Y Kapur Singh	Vice President, Indo Myanmar Border Trade Union
3	Shri Th.Joykumar Singh	All Manipur Entrepreneur Association
4	Shri Th.Ibochouba Singh	General Secy, All Manipur Entrepreneur Association
5	Shri V Shekhar	President, Border Trade Chamber of Commerce
6	Shri Ch Ranjit Singh	General Secy., Indo Myanmar EXIM association
7	Shri Rajmani Sharma	President, Federation of Manipur Importer Exporter Chamber of Commerce and Industries
8	Shri P Vaiphei	Principal Secretary(Textiles, Commerce and Industries)
9	Shri C Arthur W	Director, Trade, Commerce and Industries, Govt. of Manipur
10	Dr Radheshyam Oinam	Manipur Chamber of Commerce
11	Shri R Jaganathan	Border Trade Chamber of Commerce
12	Shri K B Subrahmaniam	Border Trade Chamber of Commerce

Representatives of Political Parties

1	Shri Sushil Huidrom	Vice President, NPP
2	Shri Kh.Loken Singh	Secy General, NPP
3	Smt. Y Romola Devi	President Shiv Sena Women Front, Shiv Sena
4	Shri Ch. Bijoy Singh	Spokesperson BJP Manipur, BJP
5	Shri M. Bhorot Singh	Ex-President BJP Manipur, BJP

Fifteenth Finance Commission

6	Shri Kh.Devabratta Singh	Congress
7	Shri BD Behring	PDA
8	Shri Kshri Santa	Secretary, CPI(Marxist)
9	Shri Ito Meitei	CPI
10	Shri L. Sotinkumar	State Secretary, CPI
11	Shri Kh. Surchand	Asst. State Secretary, CPI(M)
12	Dr. G.T. Sharma	President, MDPF

16. Meghalaya (03-05 June, 2019)

Representatives of State Government

1	Shri Conrad Sangma	Hon'ble Chief Minister
2	Shri Prestone Tynsong	Deputy Chief Minister, i/c Public Works Department (Roads), A.H & Vety etc.,
3	Shri Alexander Laloo Hek	Cabinet Minister, i/c Arts & Culture, Health & Family Welfare etc.,
4	Shri Comingone Ymbon	Cabinet Minister, i/c Public Works Department (Buildings), Fisheries etc.,
5	Shri Sniawbhalang Dhar	Cabinet Minister, i/c Commerce & Industries, C & RD etc.,
6	Shri Mehtab Lyndoh	Cabinet Minister, i/c Excise Registration Taxation Stamps, Tourism etc.,
7	Shri Lahkmen Rymbui	Cabinet Minister, i/c Border Areas, Forest & Environment etc.,
8	Shri Kyrmen Shylla	Cabinet Minister, i/c Social Welfare, Revenue & Disaster Management etc.,
9	Shri Benteidor Lyngdoh	Cabinet Minister, i/c Horticulture, Agriculture etc.,
10	Shri Hamletson Lyngdoh	Cabinet Minister, i/c Urban Affairs, Municipal Administration etc.,

11	Shri Samlin Malngiang	Cabinet Minister, i/c Public Health Engineering and Secretariat Administration Department
12	Shri P.S. Thangkhiew	Chief Secretary, Meghalaya
13	Shri Hector Marwein	Additional Chief Secretary, i/c Arts Culture, Social Welfare etc.,
14	Shri R.V. Suchiang	Additional Chief Secretary, i/c Finance, Planning etc.,
15	Shri D.P. Wahlang	Additional Chief Secretary, i/c Sports & Youth Affairs, Urban Affairs etc.
16	Shri Sampath Kumar	Commissioner & Secretary, i/c Agriculture, Sericulture etc.
17	Shri T. Dkhar	Commissioner & Secretary, i/c Social Welfare, Border Areas etc.
18	Shri Frederick Roy	Commissioner & Secretary i/c Election
19	Shri M.R. Synrem	Commissioner & Secretary i/c State Planning Board, Tourism etc.
20	Shri S. Kharlyngdoh	Commissioner & Secretary i/c Home(Police) and Political Department
21	Shri Aldous Mawlong	Commissioner & Secretary, i/c Forest and Environment
22	Shri Peter S. Dkhar	Commissioner & Secretary, i/c Sports & Youth Affairs and Arts & Culture
23	Dr. D. Vijay Kumar	Commissioner & Secretary, i/c Finance, Planning
24	Shri I.R. Sangma	Secretary, i/c C&RD, Fisheries
25	Shri M.N. Nampui	Secretary, i/c Agriculture, Information & Public Relation etc.,

Fifteenth Finance Commission

26	Shri Pravin Bakshi	Secretary, i/c Health & Family Welfare, Arts & Culture
27	Smt. Wanchwa Shallam	Director of Accounts & Treasuries
28	Smt. B.M. Lyndew	SEPHE
29	Shri A. Lyngkhr	State Co-ordinator SBM (a)
30	Shri B.S. Sohliya	Director, IPR CEO, Shillong Municipal Board
31	Shri C. Kharkrang	Director, MEPTCL
32	Shri K.N. War	Director, (Distribution), MEPDCL
33	Shri M. Shangpliang	Director (Generation), MEPCCL
34	Shri A.CH. Marak	Director, DSEL & DHTE- Education
35	Shri K.D. Talecudar	C.E., PHE, Department
36	Shri E. Kharmalki	Secretary, Urban Development Department
37	Shri Rohming Thiek	Planning Officer (Forest)
38	Shri J.R. Sangma	Secy., C.R.D. Department
39	Shri A.M. Laloo	Director, Economic & Statistic
40	Shri R. Sumer	Deputy Director, Economic & Statistic
41	Shri Robert Lyndoh	Jt. Secy. Planning
42	Shri Randal Rangad	Sr. R.O. Inavel (EA)
43	Shri E.Y. Chen	Joint Secretary Finance (EA), Department
44	Shri Cyril Diengdoh	Director of Tourism
45	Shri L. Khmgsit	Jt. Commissioner Taxes
46	Shri W.A.M. Booth	Director SYA
47	Shri J.L. Mawlong	Director C&I
48	Shri G.S. Mukharjee	Company Secretary, MeECL & Subsidiaris
49	Shri B.P. Singh	Chief Accounts Officer, i/c, MeECL
50	Shri M.N. Nampui	Secretary, Agriculture ER Deptt.
51	Shri A.L. Mawlong	Director Land Records & Survey
52	Shri V.R. Syleai	Director, Border Areas Development

53	Shri P.S. Dkhar	Commissioner & Secretary, Sports and Youth Affairs
54	Dr. Manjunatha.C	Secretary, Vety & Mining
55	Dr. Shilla	Director A.H & Vety
56	Shri W. Nongsiej	Director, Arts & Culture
57	Shri B. Hajong	Director, DECT
58	Shri P.R. Marwein	Secretary PWD (R&B)
59	Shri L.D. Suchiang	CE, PWD (Roads)
60	Shri P.K. Agrahari	Secretary, Finance Deptt.
61	Shri Arun Kumar Kembhavi	Director, CHRD

Representatives of Urban Local Bodies

1	Shri B.S. Sohliya	Chief Executive Officer, Shillong Municipal Board
2	Smt. Rimaya S. Manners	Chief Executive Officer, Jowai Municipal Board
3	Shri Aloysius Ch. Marak	Chief Executive Officer, Williamnagar Municipal Board
4	Smt. Julia Bilchame Marak	Assistant Engineer, Resubelpara Municipal Board
5	Shri S. Amse	E.O, Jowai Municipal Board
6	Shri B.S. Sohliya	CEO, SMB

Representatives of Rural Local Bodies

1	Shri T. Dkhar	Chief Executive Member, KHADC
2	Shri Pyniaid S. Syiem	Deputy Chief Executive Member, KHADC
3	Shri T.W. Chyne	Executive Member, KHADC
4	Shri P. Lyngdoh	Executive Member, KHADC
5	Shri T. Shiwat	Chief Executive Member, JHADC
6	Shri L. Rymbai	Deputy Chief Executive Member, JHADC
7	Shri R. Syngkon	Executive Member, JHADC

Fifteenth Finance Commission

8	Shri Winning G. Sungoh	Executive Member, JHADC
9	Shri H.B. Dkhar	Planning Adviser, JHADC
10	Shri L.C. Ryngkhlem	Finance & Account Officer, JHADC
11	Smt. J. Pde	Chief Engineer, JHADC
12	Smt. K. Syngkon	Planning Officer, JHADC
13	Shri Augustine R. Marak	Chairman, High Power Committee, GHADC
14	Shri Sengnal N. Sangma	Executive Member, Finance, GHADC
15	Smt. Rikse R. Marak, MCS	Secretary to the EC, GHADC
16	Shri Rangku Orasis N. Sangma	Chief Forest Officer, GHADC
17	Smt. S. Saiborne	IT Secretary, KHADC
18	Shri C. Pohlong	Dy. Secretary, KHADC

Representatives of Trade & Industry

1	Smt. Silda Thabab	M/S Delicacies Food Processing Centre, Nongrah, Shillong
2	Shri James Dkhar	M/S Nela Handloom Training Centre Cum Production Unit, Mawkasiang
3	Smt. D. Majaw (Speaker)	M/S Smoky Falls Tribe Coffee, Nongthymmai
4	Shri Paila Marbaniang	Majai Exporter, East Khasi Hills District
5	Shri Satish Urion	Majai Exporter, East Khasi Hills District
6	Shri Fieldstar Japang	Majai Exporter, East Khasi Hills District
7	Shri R. Lyngdon	Riwar Mihngi Exporter & Importer Association, East Khasi Hills District
8	Shri N. Khongkhlad (Speaker)	Riwar Mihngi Exporter & Importer Association, East Khasi Hills District
9	Shri Ericstone Laso	Nongjri Elaka Importer & Exporter Association, East Khasi Hills District
10	Shri Emlin Nomi	Nongjri Elaka Importer & Exporter Association, East Khasi Hills District

11	Shri Nathanael P. Anderson Newmai	M/S Anderson Tea Estate, Umran Dairy, Ri Bhoi District
12	Shri R.K. Pareek (Speaker)	Meghalaya Cements Ltd, Thangskai23, East Jaintia Hills District
13	Shri Devendra Bansal	Cement Manufacturing Co. Ltd, Lumshnong, East Jaintia Hills District
14	Shri L.N. Mishra	Dalmia Cements Ltd, Thangskai, East Jaintia Hills District
15	Shri Pawan Joshi	Green Valley Cements Ltd, Nongsning, East Jaintia Hills District
16	Shri Pawan Yadav	M/S Amrit Cements Ltd, Umlaper, East Jaintia Hills District
17	Shri Vikram Singhania	M/S Print Xpress, Police Bazar, Shillong
18	Shri A.B. Rajan	Hills Cement Co. Ltd.
19	Shri A. Kejriwal	Meghalaya Cements Ltd.
20	Shri R.C. Tripathi	Amrit Cement Ltd.
21	Shri Eric Stone Laso	Nongjri Elaka Exporter & Importer Association

Representatives of Political Parties

1	Shri Auspicious L. Mawphlang	General Secretary, Peoples' Democratic Front
2	Shri Vijay Raj	Working President, Nationalist Congress Party
3	Shri H.M. Shangpliang	MLA, Congress
4	Shri Don Kupar War	Working President , National People's Party
5	Shri David Kharsati	State Vice President, Bharatiya Janata Party
6	Shri K. Basaiawmoit	State Executive Member, Bharatiya Janata Party
7	Shri K.P. Pangniang	President, Hill State People's Democratic Party

Fifteenth Finance Commission

8	Shri Adelbert Nongrum	President, Khun Hynniewtrep National Awakening Movement
9	Shri Thomas Passah	Vice President, Khun Hynniewtrep National Awakening Movement
10	Shri Metbah Lyngdoh	Working President, United Democratic Party
11	Shri Lahkmen Rymbui	MLA, United Democratic Party
12	Shri S.P. Jhapr	General Secretary, NCP
13	Shri S. Kharlyngdoh	Commissioner, Home Police

17. Mizoram (25-26 March, 2019)

Representatives of State Government

1	Shri Lalnunmawia Chuaungo	Chief Secretary
2	Shri Vanlal Chhuanga	Commissioner, Finance
3	Shri Lalmalsawma	Finance Secretary (FC)
4	Shri Sawihlira	Finance Secretary
5	Dr. Ch. Muralidhar Rao	Principal Secretary & PCCF, Environment, Forests & Climate Change.
6	Shri Lalhmingthanga	Commissioner & Secretary, Agriculture, Rural Development.
7	Shri Biaktluanga	Commissioner & Secretary, General Administration Department, Higher & Technical Education.
8	Shri Lalthangpuia Sailo	Disaster Management & Rehabilitation, Animal Husbandry & Veterinary
9	Shri H.L. Rochungnunga	Commissioner & Secretary, Food Civil Supplies & Consumer Affairs, Public Works Department
10	Shri Zothan Khuma	Commissioner & Secretary, Commerce & Industries, Labour Employment Skill Development & Entrepreneurship

11	Smt. Esther Lalruatkimi	Commissioner & Secretary, School Education, Tourism
12	Shri Rodney L. Ralte	Secretary, Horticulture, District Council & Minority Affairs
13	Shri H. Lalengmawia	Secretary, Health & Family Welfare, Sports & Youth Services
14	Dr. C. Vanlalramsanga	Secretary, Urban Development & Poverty Alleviation, Planning & Programme Implementation
15	Shri B. Lalhmingthanga	Secretary, Art & Culture, Power & Electricity
16	Smt. Zoramthangi Hauhnar	Secretary, Local Administration Department
17	Smt. Marli Vankung	Secretary, Law & Judicial Department
18	Shri Wg. Com. J. Lalhmingliana	Principal Consultant, Civil Aviation
19	Shri Lalrikhuma Sailo	Adviser, Planning & Programme Implementation
20	Er. K. Lalsawmvela	Engineer-in-Chief, Public Works Department
21	Er. Lalmanzova	Engineer-in-Chief, Public Health Engineering
22	Shri C. Lianlunga	C.E (RE) for Engineer-in-Chief Power & Electricity
23	Smt. Ramdinliani	Joint Secretary, Disaster Management & Rehabilitation
24	Shri Joseph H. Lalramsanga	Director, Urban Development & Poverty Alleviation
25	Dr. T. Lalmangaihi	Director, Hospital & Medical Education
26	Dr. Lalnuntluangi	Director, Medical Officer (Planning) Health Services

Fifteenth Finance Commission

27	Dr. H. Salthaoltluanga	Director, Agriculture (R & E)
28	Shri R.S. Lalzamlia	Director, Local Administration Department
29	Dr. Elizabeth Saipari	Director, Horticulture
30	Shri Lalchhuanawma Hrahse	Director, Economics & Statistics
31	Dr. H. Lalthlangliana	Commissioner, Aizawl Municipal Corporation
32	Shri Ramchuana	Additional Secretary, Finance Department (Economic Affairs/Budget)
33	Shri Lalhmingmawia Sailo	Addl. Secretary, Finance Department (FC & MC)
34	Shri C. Lungmuanpuia	Under Secretary, Finance Deptt. (FC & MC)

18. Nagaland (27-28 November, 2018)

Representatives of State Government

1	Shri Neiphui Rio	Chief Minister
2	Shri Y. Patton	Deputy Chief Minister, Home
3	Shri G. Kaito Aye	Minister, Agriculture
4	Shri Paiwang Konyak	Minister, Transport
5	Shri Metsubu	Minister, Municipal Affairs
6	Shri R. Binchilo Thong	Chief Secretary
7	Shri Temjen Toy	Addl. Chief Secretary, Finance
8	Shri Sentiyanger Imchen	Pr. Secretary & Development Commissioner
9	Shri Lhoubeilatuo Kire	Principal Secretary to CM, EF&CC, DUDA & Works and Housing
10	Shri Menukhol John	Principal Secretary, School Education
11	Shri Abhishek Singh	Commissioner & Secretary to CM, Urban Development and P& AR
12	Shri Y. Kikheto Sema	Secretary, Finance & Land Resources
13	Smt. Kevileno Angami	OSD, Planning & Coordination and School Education

Representatives of Urban Local Bodies

1	Shri John Lohe	Treasurer, Chakhesang Public Organisation
2	Shri David Sangtam	Eastern Naga Public Organisation
3	Smt. Tsachola Rothrong	Advisor, Eastern Naga Women Organisation
4	Shri Kovi Meyase	Administrator, Kohima Municipal Council
5	Shri Pakon Phom	Administrator, Tuensang Town Council
6	Shri C.T. Jamir	Ao Senden Representative
7	Shri K.T. Villie	Angami Public Organisation
8	Shri Vihoshe Muru	Vice President, Sumi Hoho
9	Dr. Phybemo Ngullie	Vice Chairman, Lotha Hoho
10	Shri Apong Janger	Speaker, Eastern Naga Student Federation
11	Shri Moatemsu Sangtam	Administrator, Dimapur Municipal Council
12	Shri Manpai Phom	Administrator, Mokochung Municipal Council
13	Shri Ramnikant	Administrator, Mon Town Council
14	Shri Abhishek Singh	Commissioner and Secretary, Urban Development
15	Shri Y. Kikheto Sema	Secretary, Finance & Land Resources

**Representatives of Rural Local Bodies
(Village Council Member & Village Development Boards)**

1	Shri Aoanen Pongen	Chairman, Chuchuyimlang Village Council, Mokochung
2	Shri Tohoshe Awomi	President, Nagaland State VDB Association
3	Shri K. Tsalimong	Chairman, Kohima Village Council
4	Dr. Neiphi Kire	Chairman, Kohima Village Council
5	Shri Yamyang Konyak	VDB Secretary, Lapa Village, Mon District
6	Smt. Rita V. Chaya	VDB (Women), Khuzama Village, Kohima District
7	Smt. Kenei-u Sachu	VDB (Women), Kohima Village, Kohima District

Fifteenth Finance Commission

8	Shri Thejas Sekhose	Kohima Village
9	Shri Bendangkokba	Commissioner & Secretary, Rural Development
10	Shri Y. Kikheto Sema	Secretary, Finance & Land Resources
11	Shri Rovilatuo Mor	Secretary, Home

Representatives of Trade & Industry

1	Shri Temjen Toy	Addl. Chief Secretary (Finance)
2	Smt. Lithrongla G. Chishi	Commissioner & Secretary Industries & Commerce
3	Smt. Kekhrienuo Meyase	General Secretary KCCI
4	Shri Tsukti Longkumer	President, MCCI
5	Smt. Hekani Jakhalu	Chair, Governing Council, YouthNet
6	Shri Richard Belho	Chairman, Zynorique
7	Shri Neichute Doulo	CEO, Entrepreneurs Associates
8	Shri Oka Sumi	Member, DCCI
9	Shri Limalenden Longkumer	Secretary, MCCI
10	Shri Ruokuoneilie Kesiezie	Vice President, KCCI

Representatives of Political Parties

1	Shri Alemtemshi Jamir	Working President, NDPP
2	Shri Andrew Yhome	Youth President, NDPP
3	Shri Hushka Yephthomi	Working President, NPF
4	Shri Tsunvongo	Vice President, NPF
5	Dr. Sukhato A. Sema	Vice President, BJP
6	Shri Kewekhapse Therie	President, NPCC
7	Shri Kitoho Rotokha	General Secretary, JD(U)
8	Shri Ato Yephthomi	President, NPP
9	Shri Chaluba	Vice President, NPP
10	Shri Zuchamo Patton	General Secretary (Y.W.), NCP
11	Shri Vanthungo Odyuo	NCP President

12	Shri Imsu Ozukum	Vice President, LJP
13	Shri Kewekhro Kapfo	Working President, LJP
14	Shri Temjen Toy,	Addl. Chief Secretary (Finance)
15	Shri Menukhol John	Principal Secretary, School Education

19. Odisha (08-11 January, 2019)

Representatives of State Government

1	Shri Naveen Patnaik	Hon'ble Chief Minister, Odisha
2	Shri Shashi Bhusan Behera	Hon'ble Minister, Finance, Excise , Agriculture & Farmers' Empowerment and Fisheries & A.R.D
3	Shri Bikram Keshari Arukha	Hon'ble Minister, Rural Development, Parliamentary Affairs and Public Enterprises
4	Shri Pratap Jena	Hon'ble Minister, Health & Family Welfare, Law, Information & Public Relations
5	Shri Aditya Prasad Padhi	Chief Secretary
6	Shri Asit Kumar Tripathy	D.C.-cum-Additional Chief Secretary
7	Shri Gagan Kumar Dhal	APC – cum - A.C.S
8	Shri Suresh Chandra Mahapatra	Additional Chief Secretary, Forest and Environment Department
9	Shri R. K. Sharma	Additional Chief Secretary, Steel & Mines Department
10	Shri L.N. Gupta	Additional Chief Secretary, Micro, Small & Medium Enterprise Department
11	Shri Ashok K.K Meena	Principal Secretary, Finance Department
12	Dr. Saurav Garg	Principal Secretary, Agriculture & Farmer's Empowerment Department
13	Shri G. Shrinivas	Principal Secretary, Commerce and Transport Department

Fifteenth Finance Commission

14	Shri C. J. Venugopal	Principal Secretary, Electronics & Information Technology Department
15	Shri Nikunja Bihari Dhal	Principal Secretary, R&DM and Excise, Department
16	Shri G. Mathi Vathanan	Principal Secretary, Housing & Urban Development and Parliamentary Affairs Department
17	Shri Sanjeev Chopra	Principal Secretary, Industries Department
18	Smt Anu Garg	Principal Secretary, Labour & E.S.I, W & CD & Mission Shakti Department
19	Shri D.K.Singh	Principal Secretary, Panchayati Raj & Drinking Water Department
20	Shri Manoranjan Panigrahy	Principal Secretary, Odia Language Literature & Culture Department
21	Dr. Mona Sharma	Principal Secretary, Rural Development Department
22	Shri P.K Mohapatra	Principal Secretary, School & Mass Education Department
23	Shri Niten Chandra	Principal Secretary, Social Security & Empowerment of Persons with Disabilities Department
24	Shri Pradeep Kumar Jena	Principal Secretary, Water Resources Department
25	Shri Hemant Sharma	Commissioner –cum-Secretary, Energy Department
26	Shri. Vir Vikram Yadav	Commissioner-cum-Secretary, F. S. & C W Department
27	Smt. Shubha Sarma	Commissioner-cum-Secretary, Handlooms, Textiles & Handicrafts Department

28	Shri Bhaskar Jyoti Sarma	Commissioner-cum-Secretary, Science & Technology Department
29	Dr.Pramod Kumar Meherda	Commissioner-cum-Secretary, Health & Family Welfare Department
30	Shri Bishnupada Sethi	Commissioner cum Secretary, Higher Education Department and Special Relief Commissioner
31	Shri Sanjay Kumar Singh	Commissioner-cum-Secretary ,I & P R and S D & T E Department
32	Shri Vishal Kumar Dev	Commissioner-Cum-Secretary, Tourism and Sports & Y.S Department
33	Shri R. Raghu Prasad	Commissioner-cum-Secretary, ST & SC Dev, Minorities & B C Welfare Department
34	Shri V. Karthikeyan Pandian	Private Secretary to Chief Minister
35	Shri Nalinikanta Pradhan	EIC-cum-Secretary, Works Department
36	Shri R.P. Sharma	D.G.& IG of Police, Odisha
37	Shri B.K.Sharma	DG of Police, F.S, Home Guards & Director, Civil Defence, Odisha, Cuttack
38	Dr. Debasis Panigrahi	Additional DG of Police, Vigilance
39	Ms. Madhumita Basu	Principal AG, (A&E) Odisha
40	Ms. Chithra Arumugam	Special Secretary, P&C Department
41	Smt. Santosh Bala	Special Secretary, Home Department
42	Shri Sangramjit Nayak	Director, Municipal Administration
43	Shri Pratap Chandra Das	Director, Panchayati Raj
44	Shri R. Vineel Krishna	Chief Executive Officer, Bhubaneswar Smart City Ltd., Bhubaneswar
45	Shri Smruti Ranjan Pradhan	Director, NRLM
46	Shri P. C. Majhi	Special Secretary, Finance Department
47	Shri P K. Biswal	Special Secretary, Finance Department

Fifteenth Finance Commission

48	Shri C. P. Mohanty	Special Secretary, Finance Department
49	Shri Bivas Kanungo	Special Secretary, Finance Department
50	Shri P. K. Rout	Director, Small Savings, Finance Department
51	Shri N. K. Rautray	Additional Secretary., Finance Department
52	Shri Pradipta Ku. Nanda	Additional Secretary., Finance Department
53	Shri Gadadhar Nandi	Additional Secretary., Finance Department
54	Shri Rupa Narayan Das	Joint Secretary, Finance Department
55	Shri Devipriya Biswal	Joint Secretary, Finance Department
56	Shri Satya Priya Rath	Joint Secretary, Finance Department
57	Shri Satyabrata Rout	Joint Secretary, Finance Department
58	Shri Santanu Kumar Sahoo	Joint Secretary, Finance Department
59	Smt. Smita Rout	Joint Secretary, Finance Department
60	Ms. Jayashree Tripathy	Joint Secretary, Finance Department
61	Smt. Ellora Mohanty	Joint Secretary, Finance Department
62	Smt Sarmistha Sethy	Deputy Secretary, Finance Department
63	Shri Saumyajit Rout	Deputy Secretary, Finance Department
64	Shri Anil Kumar Purohit	Deputy Secretary, Finance Department
65	Shri Prasanta Kumar Mishra	Deputy Secretary, Finance Department
66	Shri Rajani Kanta Mishra	Deputy Secretary, Finance Department
67	Shri Malaya Kumar Mohanty	Under Secretary, Finance Department
68	Shri Nihar Ranjan Panda	Under Secretary, Finance Department
69	Shri C.R. Hota	Under Secretary, Finance Department
70	Shri P.K. Behera	Under Secretary, Finance Department

Representatives of Local Bodies

1	Smt K. Santi	Deputy Mayor, Bhubaneswar Municipal Corporation
2	Shri B.K Behera	Corporator and Chairman License Standing Committee, Cuttack Municipal Corporation

3	Smt. Subhashree Mallick	Chairperson, Sunabeda Municipality
4	Smt. Deepanjali Bhorasagar	Chairperson, Attabira NAC
5	Smt. Hira Bag	Chairperson, Dharmagarh NAC
6	Shri Sunil Parida	Vice-President, Zilla Parishad, Cuttack
7	Smt. Emma Ekka	President, Zilla Parishad, Sundargarh
8	Ms. Puspallata Samanta	Chairperson, Panchayat Samiti, Banki
9	Shri Manoj Barua	Chairperson, Panchayat Samiti, Subdega
10	Smt. Annapurna Dehuri	Sarpanch, Mukundapur Patna GP
11	Shri Jasash Sahoo	Sarpanch, Saptasajya GP
12	Smt. Malati Pradhan	Sarpanch, Minia GP
13	Shri Basant Kumar Naik	Sarpanch, Banaigarh GP

Representatives of Trade & Industry

1	Shri Himanshu Sekhar Mishra	Vice President, Orissa Small Scale Industries Association
2	Shri Sanjay Kumar Mahapatra	E.C. Member, Orissa Small Scale Industries Association
3	Shri Ashok Chinchela	Honorary Treasurer, Utkal Chamber of Commerce & Industry
4	Shri Sanjeev Mahapatra	Honorary Joint Secretary, Utkal Chamber of Commerce & Industry
5	Shri Biranchi Narayan Mishra	President, Odisha Young Entrepreneurs Association
6	Shri Sudhakar Panda	General Secretary, Odisha Byabasayee Mahasangha
7	Shri Subhrakanta Panda	Managing Director and CEO, IMFA and Chair, FICCI-Odisha State Council
8	Er. Satwik Swain	Secretary General Honorary, Odisha Assembly of Small and Medium Enterprises

Representatives of Political Parties

1	Shri Subrat Samal	State Co-ordinator, Bahujan Samaj Party(BSP)
2	Prof. Kshitibhusan Das	Senior member, BJP intellectual Cell
3	Shri Sudarsan Nayak	State Convenor, BJP Intellectual Cell
4	Dr. Amar Pattnaik	Spokes Person, BJD
5	Dr. Susmit Patra	Spokes Person, BJD
6	Shri Dibakar Nayak	CPI National Executive Committee Member,
7	Shri Ashis Kanungo	CPI State Secretary
8	Shri Santosh Das	State Secretariat Member CPI (Marxist)
9	Shri Ganeswar Behera	Vice-President, Odisha Pradesh Congress Committee, Indian National Congress (INC)
10	Shri Bikram Swain	General Secretary, Nationalist Congress Party (NCP)
11	Shri Sujit G Dastidar	State Convenor, Odisha Pradesh Trinamool Congress (TMC)
12	Shri Subrhanshu Sekhar Padhi	Secretary, Odisha Pradesh Trina Mool Congress (TMC)

20. Punjab (29 January -01 Feburay 2019)

Representatives of State Government

1.	Captain Amarinder Singh	Chief Minister
2.	Shri Brahm Mohindra	Health & Family Welfare Minister
3.	Shri Manpreet Singh Badal	Finance Minister
4.	Shri Tript Rajinder Singh Bajwa	Rural Development & Panchayats Minister
5.	Shri Charanjit Singh Channi	Technical Education & Industrial Training Minister
6.	Shri Om Parkash Soni	School Education and Freedom Fighters Minister
7.	Shri Suresh Kumar	Chief Principal Secretary to Chief Minister,
8.	Shri Karan Avtar Singh	Chief Secretary,

9.	Shri Nirmaljit Singh Kalsi	Additional Chief Secretary Home Affairs & Justice
10.	Shri Satish Chandra	Additional Chief Secretary, Department of Health & Family Welfare.
11.	Smt. Kalpana Mittal Baruah	Additional Chief Secretary-cum-Financial Commissioner Revenue & Rehabilitation
12.	Shri M.P.Singh	Additional Chief Secretary-cum-Financial Commissioner Taxation,
13.	Smt. Vini Mahajan	Additional Chief Secretary, Department of Industries & Commerce.
14.	Shri Viswajeet Khanna	Additional Chief Secretary-cum-Financial Commissioner Development
15.	Shri Roshan Sunkaria	Additional Chief Secretary-cum-Financial Commissioner Forests and Wild Life and Social Justice Empowerment
16.	Shri Anirudh Tewari	Principal Secretary Finance.
17.	Shri A. Venu Prasad	Principal Secretary Department of Local Government & Power.
18.	Shri Sarvjit Singh	Principal Secretary, Department of Water Resources.
19.	Smt. Raji P. Shrivastava	Principal Secretary Department of Social Security & Dev. of Women and Children.
20.	Shri K. A. P Sinha	Principal Secretary Department of Food, Civil Supplies and Consumer Affairs.
21.	Shri Jaspal Singh	Principal Secretary Department of Planning.
22.	Shri Anurag Verma	Principal Secretary & Financial Commissioner Rural Development & Panchayats

Fifteenth Finance Commission

- | | | |
|-----|-------------------------------|--|
| 23. | Shri Rakesh Kumar Verma | Principal Secretary, Department of Science Technology & Environment. |
| 24. | Shri Vikas Pratap | Principal Secretary, Department of Tourism and Cultural Affairs. |
| 25. | Shri D.K.Tiwari | Principal Secretary, Department of Technical Education & Industrial Training |
| 26. | Shri Tejveer Singh | Principal Secretary to Chief Minister |
| 27. | Shri Gurkirat Kirpal Singh | Special Principal Secretary to Chief Minister. |
| 28. | Shri V.N.Zade | Secretary Expenditure, |
| 29. | Smt. Jaspreet Talwar | Secretary, Department of Water Supply and Sanitation. |
| 30. | Shri Hussan Lal | Secretary, Department of PWD (B&R). |
| 31. | Shri Vivek Pratap Singh | Excise & Taxation Commissioner. |
| 32. | Shri Krishan Kumar | Secretary, Department of School Education. |
| 33. | Shri Ajoy Sharma | Chief Executive Officer, Water Supply and Sewerage Board. |
| 34. | Shri Abhinav Trikha | Special Secretary Expenditure |
| 35. | Shri Ajay Bir Jakhar | Chairman, Farmers' & Farm Workers' Commission. |
| 36. | Shri V.K. Garg | Adviser (FR) to Chief Minister. |
| 37. | Shri Baldev Singh Dhillon | Vice Chancellor, Agricultural University. |
| 38. | Professor Amarjit Singh Nanda | Vice Chancellor, Guru Angad Dev Veterinary and Animal Sciences University. |

Representatives of Local Bodies

- | | | |
|---|----------------------------|---|
| 1 | Shri A. Venue Prasad | Principal Secretary, Local Government & Power, Punjab |
| 2 | Shri Karnesh Sharma | Director, Local Government, Punjab |
| 3 | Shri Gurpreet Singh Khehra | Secretary, Local Government, Punjab |

4	Shri Ajoy Sharma	Chief Executive Officer, Punjab State Water Supply and Sewerage Board
5	Shri Mohinder Pal	Special Secretary, Local Government, Punjab
6	Shri Sanjeev Kumar Sharma	Mayor, Municipal Corporation, Patiala
7	Shri Karamjit Singh Rintu	Mayor, Municipal Corporation, Amritsar
8	Shri Balkar Singh Sandhu	Mayor, Municipal Corporation, Ludhiana
9	Shri Lalit Mohan Pathak	President, Municipal Council, Nawanshahar
10	Shri Narinder Shastri	President, Municipal Council, Rajpura
11	Ms. Kiran Sood	President, Municipal Council, Amlah
12	Shri Iqbal Singh Saini	Councilor, Municipal Council, Naya Gaon
13	Shri Surinder kumar	Councilor, Municipal Council, Naya Gaon
14	Shri Surmukh singh	Councilor, Municipal Council, Kharar
15	Shri Sunil Kumar	Vice President, Municipal Council, Kharar
16	Shri Jagtar Singh	Councilor, Municipal Council, Lalru
17	Shri Tejinder Singh Sidhu	Councilor, Municipal Council, Zirakpur
18	Shri Jagdish Raj Raja	Mayor, Municipal Corporation, Jalandhar
19	Shri Jagtar Singh	Councilor, Municipal Council, Zirakpur
20	Mukesh Rana	Councilor, Municipal Council, Lalru
21	Shri Anurag Verma	Financial Commissioner, Rural Development and Panchayats, Punjab
22	Shri Vijay Zade	Secretary Expenditure, Punjab
23	Shri Jaskiran Singh	Director, Rural Development and Panchayats, Punjab
24	Ms. Tannu Kashyap	Joint Development Commission, Rural Development and Panchayats, Punjab
25	Shri Jasvir Singh	Member Zila Parishad, Fatehgarh Sahib
26	Smt. Gurwinder Kaur	Member, Zila Parishad, Patiala

Fifteenth Finance Commission

27	Shri Jasvir Singh	Member, Zila Parishad, Pathankot
28	Shri Sarvjit Singh	Member, Panchayat Samiti Rajpura, District Patiala.
29	Shri Buta Singh	Sarpanch, Philakhni, District Patiala
30	Smt. Sita Rani	Sarpanch, Haripur, District Jalandhar
31	Shri Kulwinder Kumar	Panch, Haripur, District Jalandhar
32	Shri Sadhu Singh	Sarpanch, Singhpura, District Roop Nagar
33	Shri Lakhwinder Kumar	Panch, Sukhanand, District Moga

Representatives of Trade & Industry

1	Smt. Vini Mahajan	Additional Chief Secretary, Department of Industries and Commerce, Punjab
2	Shri Anirudh Tewari	Principal Secretary, Department of Finance, Punjab
3	Shri Devinder Pal Singh Kharbanda	Director, Department of Industries and Commerce, Punjab
4	Shri Sarvjit Singh Sarma	CII, Punjab State Council
5	Shri Gunbir Singh	CII, Punjab State Council
6	Shri SC Ralhan	Hand Tools Association, Ludhiana
7	Shri RS Sachdeva	PHDCCI
8	Shri Opinder Singh	EEPC
9	Shri KK Garg	Induction Furance Association, Ludhiana
10	Shri Onkar Singh Pahwa	Avon Cycles Ludhiana.
11	Shri S.K. Rai	Hero Cycles Ltd.
12	Shri Upkar Singh Ahuja	CICU
13	Shri KK Seth	Neelam Cycles
14	Shri Rajinder Parsad Mahanjan	Association of Indian Sports Goods.
15	Shri Yogesh Sagar	Mohali Industries Association
16	Shri Sanjeev Vashisht	Mohali Industries Association.
17	Shri Kamal Dalmia	Focal Point Industries Association.

18	Shri Sanjay Mehra	Punjab Warp Knitting Industries.
19	Shri Amit Khanna	Khanna Overseas, Blanket and Shawls Industry
20	Shri Pardip Sehgal	Indian Importer Chamber of Commerce and Industries.
21	Shri Mohit Khanna	ICP, Chamber of Commerce
22	Shri Sachid Madaan	ITC
23	Shri Arwinder Pal Singh	Pb. Rice Exporter Association
24	Shri Ajay Arora	Kwality Pharmaceuticals
25	Shri R.K. Arora	OCM Pvt Ltd.
26	Shri Ramneek Singh	Supple Tek Industries.
27	Shri Amit Sharma	ITC Ltd.
28	Shri Arvinder Pal Singh	Lal Quila Rice Amritsar.

Representatives of Political Parties

1	Shri Kuljit Singh Nagra	MLA Punjab Pradesh Congress Committee
2	Shri Amit Vij	MLA Punjab Pradesh Congress Committee
3	Shri Sunil Jakhar	Punjab Pradesh Congress Committee
4	Shri Aman Arora	MLA, Sunam, Aam Aadmi Party ,
5	Shri Jastej Singh	President, Legal Cell, Aam Aadmi Party,
6	Shri Parminder Singh Dhindsa	MLA Shiromani Akali Dal
7	Dr. Daljit Singh Cheema	Senior Vice President, Shiromani Akali Dal
8	Shri Anil Sareen	State Spokesperson, Shiromani Akali Dal
9	Shri Jiwn Gupta	State Vice President National, Shiromani Akali Dal
10	Dr. Subhash Sharma	State Secretary, Bharatiya Janta Party
11	Shri Manjit Singh	Convener, All India Trinamool Congress,
12	Shri Roshan Lal Goel	Member Executive Committee, All India Trinamool Congress,
13	Shri Pal Singh Rattu	Zone Incharge , Buhujan Samaj Party,

Fifteenth Finance Commission

14	Shri Harnek Singh	District President, Buhujan Samaj Party,
15	Shri Bant Singh Brar	Secretary, Punjab State Communist Party Of India
16	Dr. Joginder Singh Deyal	National Councilor, Punjab State Communist Party Of India
17	Shri Sukhwinder Singh Sekhon	Secretary, Communist Party Of India.
18	Shri Raghunath Singh	Communist Party Of India.
19	Shri Swaran Singh	President, Nationalist Congress Party,
20	Shri Guinder Singh	Senior Vice President, Nationalist Congress Party,

21. Rajasthan (06-09 September, 2019)

Representatives of State Government

1	Shri Ashok Gehlot	Chief Minister
2	Shri Sachin Pilot	Dy. Chief Minister, PWD., RD & PR Dept., Science & Technology Dept., Statistics Dept.
3	Shri Bulaki Das Kalla	Minister, Energy., PHED., Ground Water Dept., Art, Literature, Culture & Archeology Dept.
4	Shri Shanti Kumar Dhariwal	Minister, LSG, UDH Dept., Law & Legal Affairs and Legal Consultancy Office, Parliamentary Affairs Dept.
5	Shri Parsadi Lal	Minister, Industry, State Enterprise Dept.
6	Master Bhanwarlal Meghwal	Minister, Social Justice and Empowerment Dept., Disaster Management & Relief Dept.
7	Shri Lalchand Katariya	Minister, Agriculture Dept., Animal Husbandry Dept., Fisheries Dept.

8	Shri Raghu Sharma	Minister, Medical & Health Dept., Ayurved & Indian Medical Dept., Medical & Health Services (ESI) Dept., Information & Public Relation Dept.
9	Shri Pramod Bhaya	Minister, Mines Dept., Gopalan Dept.
10	Shri Vishvendra Singh	Minister, Tourism Dept., Devasthan Dept.
11	Shri Harish Choudhary	Minister, Revenue Dept., Colonization Dept., Command Area Development & Water Utilization Dept.
12	Shri Ramesh Chand Meena	Minister, Food and Civil Supplies Dept., Consumer Affairs Dept.
13	Shri Anjana Udaylal	Minister, Co-operative Dept., Indira Gandhi Nahar Pariyojana (IGNP) Dept.
14	Shri Pratap Singh Khachariyawas	Minister, Transport Dept., Soldier Welfare Dept.
15	Shri Shale Mohammad	Minister, Minority Affairs, Waqf and Public Grievances Redressal Dept.
16	Shri Govind Singh Dotasara	State Minister, Education (Primary and Secondary Education) Dept. (Independent Charge), Tourism Dept., Devasthan Dept.
17	Smt. Mamta Bhupesh	State Minister, Women and Child Development Dept. (Independent Charge), Public Grievances Redressal Dept., Minority Affairs Dept., Waqf Dept.
18	Shri Arjun Singh Bamniya	State Minister, Tribal Area Dept. (Independent Charge), Industries Dept., State Enterprises Dept.

Fifteenth Finance Commission

- | | | |
|----|---------------------------|--|
| 19 | Shri Bhanwar Singh Bhati | State Minister, Higher Education Dept. (Independent Charge), Revenue Dept., Colonization Dept., Command Area Development & Water Utilization Dept. |
| 20 | Shri Sukhram Vishnoi | State Minister, Forest Dept. (Independent Charge), Environment Dept. (Independent Charge), Food & Civil Supplies Dept., Consumer Affairs Dept. |
| 21 | Shri Ashok | State Minister, Youth Affairs & Sports Dept. (Independent Charge), Skill, Employment & Entrepreneurship Dept. (Independent Charge), Transport Dept., Soldier Welfare Dept. |
| 22 | Shri Tikaram Jully | State Minister, Labour Dept. (Independent Charge), Factories & Boilers Investigation Dept. (Independent Charge), Co-operative Dept., Indira Gandhi Nahar Pariyojana (IGNP) Dept. |
| 23 | Shri Bhajanlal Jatav | State Minister, Home Guards and Civil Defense Dept. (Independent Charge), Stamps & Stationary Dept. (Independent Charge), Agriculture Dept., Animal Husbandry Dept., Fisheries Dept. |
| 24 | Shri Rajendra Singh Yadav | State Minister, Planning (Manpower) Dept. (Independent Charge), State Motor Garage Dept. (Independent Charge), Language Dept. (Independent Charge), Social Justice & Empowerment Dept., Disaster Management & Relief Dept. |

25	Dr. Subhash Garg	State Minister, Technical Education Dept. (Independent Charge), Sanskrit Education Dept. (Independent Charge), Medical & Health Dept., Ayurved and Indian Medical Dept., Medical & Health Services (ESI) Dept., Information & Public Relation Dept.
26	Shri Arvind Mayaram	Economic Advisor to the Chief Minister
27	Shri Govind Sharma	Advisor to the Chief Minister
28	Shri D. B. Gupta	Chief Secretary, Government of Rajasthan
29	Shri Rajeeva Swarup	Additional Chief Secretary, Home and Transport Department
30	Smt. Veenu Gupta	Additional Chief Secretary, Public Works Department
31	Shri Pawan Kumar Goyal	Additional Chief Secretary, Agriculture Department
32	Shri Rajeshwar Singh	Additional Chief Secretary, Rural Development and Panchayati Raj
33	Shri Niranjan Kumar Arya	Additional Chief Secretary, Finance
34	Shri Rohit Kumar Singh	Additional Chief Secretary, Medical & Health
35	Shri R. Venkateswaran	Principal Secretary, School Education Department
36	Shri Abhay Kumar	Principal Secretary, Cooperative Department
37	Shri Akhil Arora	Principal Secretary, Social Justice & Empowerment Department
38	Shri Sandeep Verma	Principal Secretary, Public Health & Engineering Department
39	Shri Kuldeep Ranka	Principal Secretary to the Chief Minister

Fifteenth Finance Commission

40	Smt. Sreya Guha	Principal Secretary, Forest and Tourism Department
41	Shri Naresh Pal Gangwar	Principal Secretary, Energy Department
42	Shri Bhaskar A. Sawant	Principal Secretary, Urban Development & Housing Department
43	Shri Ajitabh Sharma	Secretary to the Chief Minister
44	Shri Naveen Mahajan	Secretary, Water Resources Department
45	Smt. Gayatri A. Rathore	Secretary, Women & Child Development Department
46	Shri Bhawani Singh Detha	Secretary, Local Self Government
47	Smt. Manju Rajpal, Secretary	Finance (Budget) Department
48	Shri Ashutosh A. T. Pednekar	Secretary & Commissioner, Panchayati Raj and Disaster Management
49	Dr. Prithvi Raj	Secretary, Finance (Revenue) Department
50	Shri Sudhir Kumar Sharma	Special Secretary, Finance (Expenditure)

Representatives of Local Bodies

1	Smt. Sushila Sevar	Zila Pramukh, Bikaner
2	Shri Surendra Kumar	Zila Pramukh, Kota
3	Smt. Geeta Khatana	Zila Pramukh, Dausa
4	Shri Mool Chand Meena	Zila Pramukh, Jaipur
5	Smt. Bharti Dixit	CEO, Zila Parishad, Jaipur
6	Shri Jagdish Prasad Bunkar	CEO, Zila Parishad, Dausa
7	Shri Mukesh Chand Meena	Pradhan, Panchayat Samiti, Todabheem, Karauli
8	Smt. Savita Yadav	Pradhan, Panchayat Samiti, Neemrana, Alwar
9	Shri Nand Lal Gothwal	Pradhan, Panchayat Samiti, Shahpura, Jaipur

10	Smt. Pinki Meena	Pradhan, Panchayat Samiti, Chaksu, Jaipur
11	Shri Vijendra Kumar Sharma	BDO, Panchayat Samiti, Javaja, Ajmer
12	Shri Murari Lal Sharma	BDO, Panchayat Samiti, Sanganer, Jaipur
13	Shri Rajesh Bhakar	Sarpanch, Gram Panchayat, Tarpura, Panchayat Samiti, Piprali, Sikar
14	Ms. Chhavi Rajawat	Sarpanch, Gram Panchayat, Soda, Panchayat Samiti, Malpura, Tonk
15	Shri Om Prakash Jatawat	Sarpanch, Gram Panchayat, Nangal Tulsidas, Panchayat Samiti, Jamwa Ramgarh, Jaipur
16	Smt. Sangeeta Dhoot	VDO, Gram Panchayat, Akeri, Panchayat Samiti, Amer, Jaipur
17	Shri Vishal Vaishnav	VDO, Gram Panchayat, Sevdariya, Panchayat Samiti,shrinagar, Ajmer
18	Shri Narayan Chopra	Mayor, Municipal Corporation, Bikaner
19	Shri Vishnu Lata	Mayor, Municipal Corporation, Jaipur
20	Smt. Sangeeta Bohra	Chairman, Municipal Council, Gangapur city
21	Shri Sikanda Ali Khilji	Chairman, Municipal Council, Sujangarh
22	Smt. Rajkumari Sharma	President, Municipality, Niwai
23	Smt. Asha Nama	President, Municipality, Malpura
24	Shri Kamlesh Dosi	Chairman, Municipal Council, Prataphgarh
25	Shri Sukhdev Sandhu	President, Municipality, Keshavraypatan
26	Smt. Rajni Devi Pareek	President, Municipality, Shahpura, Jaipur
27	Shri Vinod Kumar Sanbhariya	President, Municipality, Sanbhar
28	Shri Suresh Kumar Ola	Commissioner, Municipal Corporation, Jodhpur
29	Shri Sarwan Bishnoi	Commissioner, Municipal Council, Sikar
30	Shri Shashikant Sharma	Executive Officer, Municipality, Kumher

Representatives of Trade & Industry

1	Dr. K.L. Jain,	Honorary, Secretary General , RCCI
2	Shri D.S. Bhandari	Vice President, RCCI
3	Shri Vijay Goel	Exect. Member, FORTI
4	Shri Rahul Sharma	General Manager, FORTI
5	Shri Anand Mishra	Chairman, CII Rajasthan
6	Shri Nitin Gupta	Director and Head, CII Rajasthan
7	Shri Atul Sharma	Head-Rajasthan State Council, FICCI
8	Shri Ajay Singha	FICCI
9	Shri Anil Baxi	Federation of Rajasthan exporters
10	Shri Sanjay Singh	Regional Director, Gem & Jewellery Export Promotion Council
11	Shri Sharad Kankariya	Secretary, United Council of Rajasthan Ind.
12	Shri Anil Upadhyaya	United Council of Rajasthan Ind.
13	Shri Arpit Mittal	Consultant Advisor, Lagu Udyog Bharti
14	Ms. Rachna Singh	Regional Director, PHDCCI
15	Smt. Sreya Guha	Principal Secretary, Tourism
16	Dr. Bhanwar Lal	Director, Tourism
17	Shri Bhim Singh	Rajasthan tours
18	Shri Ajay Agarwal	LBM
19	Shri Pratap Diggi	Hotel Diggi House
20	Shri Randheer Vikram Singh	Indian Heritage Hotel Association

Representatives of Political Parties

1	Prof. J.P. Yadav	Principal, Commerce College, Jaipur, Congress
2	Shri L.D. Sharma	C.A., Congress
3	Shri Sushil Kumar Asopa	Secretary, Congress
4	Shri Vijay Garg	President, CA Cell, Congress
5	Shri Rajpal singh Shekhawat	Ex. Minister, Rajasthan Govt., BJP
6	Shri Ramlal Sharma	MLA, Chomu (Jaipur), BJP

7	Shri Satish Sarin	Pradesh sanyojak Economic Cell, BJP
8	Shri R.P. Vijay	C.A., BJP
9	Shri Narendra Acharya	State Secretary, Rajasthan Communist Party of India
10	Shri Tara Singh Siddhu	Member, State Secretariat, Communist Party of India
11	Shri Gurucharan Singh	CPI(M)
12	Shri Ravindra Shukla	Member Secretariat, CPI(M)
13	Shri Rajesh Kumar Sharma	NCP
14	Shri Mhd. Zubir Khan	State President, NCP Youth

22. Sikkim (23-26 September, 2019)

Representatives of State Government

1	Shri P.S. Tamag	Chief Minister,
2	Shri Mingma Norbu Sherpa	Minister, Power and Labour
3	Shri Samdup Lepcha	Minister, Sikkim Public Works (Roads & Bridges) and Cultural Affairs
4	Shri Kunga Nima Lepcha	Minister, Education and Parliamentary Affair and Land Revenue & Disaster Management
5	Shri Sonam Lama	Minister, Rural Development, Co-operation and Ecclesiastical Affairs
6	Shri Sanjit Kharel	Minister, Sikkim Public Works (Buildings & Housing) and Transport
7	Shri Loknath Sharma	Minister, Agriculture and Horticulture, Animal Husbandry & Veterinary Service, IPR and Printing & Stationery
8	Shri Bedu Singh Panth	Minister, Tourism & Civil Aviation and Commerce & Industries
9	Shri Arun Upreti	Minister, Urban Development & Housing and Food & Civil Supplies

Fifteenth Finance Commission

10	Shri Bhim Hang Limboo	Minister, Public Health Engineering and Water Resources
11	Shri Karma Loday Bhutia	Minister, Forest & Environment, Mines & Geology and Science & Technology
12	Dr. Mani Kumar Sharma	Minister, Healthcare & Family Welfare and Social Justice & Welfare
13	Shri Mahendra P Lama	Chief Economic Advisor, Government of Sikkim
14	Shri. C.L. Denzongpa	Economic and Financial Advisor to the Chief Minister, Government of Sikkim
15	Shri A.K. Shrivastava	Chief Secretary, Government of Sikkim
16	Shri Suresh Chandra Gupta	Addl. Chief Secretary, Home and Finance
17	Shri G.P. Upadhyaya	Addl. Chief Secretary, Education
18	Dr. Jayakumar	Addl. Chief Secretary, Tourism & Civil Aviation
19	Shri V.B. Pathak	Addl. Chief Secretary-cum-Development Commissioner, Planning & Development
20	Shri Thomas chandy	Addl. Chief Secretary, Commerce & Industries
21	Shri A.Shankar Rao	Director General of Police, Police
22	Shri M.L. Srivastava	Pr. Secretary-cum-PCCF, Forest
23	Shri. K. Srinivasulu	Principal Secretary, Health & F.W
24	Shri D.K. Bhandri	Secretary, Horticulture
25	Ms. Namrata Thapa	Secretary, IPR
26	Shri L.B. Chettri	Secretary, Urban Dev. & Housing
27	Shri C.S. Rao	Secretary, Rural Development
28	Shri T.P. Sangardapa	PCE-cum-Secretary, Road & Bridges
29	Shri Raju Basnet	Secretary, Transport
30	Smt. Dhanjoti Mukhia	Secretary, Social Justice & Welfare

31	Shri S.B. Subba	Secretary, Animal Husbandry & V.S
32	Shri Khorlo Bhutia	Secretary, Agriculture
33	Shri K.C. Lepcha	Secretary, Science & Technology
34	Smt. Ambika Pradhan	Secretary, Land Revenue
35	Shri K.B. Kunwar	PCE-cum-Secretary, Power
36	Smt Vidhya Subha	Secretary, Culture
37	Shri Shital Pradhan	Secretary, Water Resources
38	Smt. Sherap Shenga	Secretary, Information Technology
39	Shri T.T. Bhutia	Secretary, Tourism
40	Shri. R.K. Pariyar	PCE-cum-Secretary, Public Health Engineering
41	Shri M.K. Sharma	Secretary-cum-Controller of Accounts, Finance
42	Shri G.P. Kaushik	Secretary(Revenue), Finance
43	Shri. Aruni Chakravarty	Principal Director-cum-Secretary (Expenditure), Finance
44	Shri. Benu K. Mukhia	Principal Director (FCD), Finance
45	Shri Manoj Rai	Additional Commissioner, Finance
46	Shri. Raj K. Sharma	SIA, IPR
47	Smt. Sunita Thapa	SW, IPR

Representatives of Urban Local Bodies

1	Shri Shakti Singh Choudhary	Mayor, Gangtok, Municipal Corporation, Gangtok, East Sikkim
2	Ms. Lashey Doma Bhutia	Deputy Mayor, Gangtok, Municipal Corporation, Gangtok, East Sikkim
3	Shri Tika Gurung	Chairman, Naya Bazar Jorethang Municipal Council, Jorethang, South Sikkim

Fifteenth Finance Commission

4	Ms. Pema Tamang	Vice Chairman, Naya Bazar Jorethang Municipal Council, Jorethang, South Sikkim
5	Ms. Zangmoo Bhutia	President, Mangan Nagar Panchayat, Singtam, North Sikkim
6	Ms. Bishnu Maya Sherpa	Vice President, Singtam Nagar Panchayat, Singtam, East Sikkim
7	Ms Niramala Hingmang	Councillor, Gyalzing Municipal Council
8	Shri L. B. Chettri	Secretary, Urban Development Deptt.

Representatives of Rural Local Bodies

1	Shri Samsher Rai	Hon'ble Adhyaksha, East District Zilla Panchayat
2	Ms Namday Lepcha	Hon'ble Adhyaksha, North District Zilla Panchayat
3	Shri Ashok Gurung	Hon'ble Adhyaksha, West District Zilla Panchayat
4	Shri Bhim Bdr. Lakhey	Hon'ble Adhyaksha, South District Zilla Panchayat
5	Shri Tirtha Bahadur Chettri	Zila Panchayat, Luing Ranka TC
6	Shri Hari Gurung	Zila Panchayat, Rameng Perbing Phong TC
7	Smt Devi Khatiwara	Zila Panchayat , Lingdok Namphong TC
8	Shri Ongdila Bhutia	Zila Panchayat , Darap Chumbong TC
9	Smt Kala Subedi	Panchayat Sabhapati, Yangthang GPU
10	Shri Chabi Lal Chettri	Panchayat Sabhapati, Martam GPU
11	Ms Sarita sharma	Panchayat Sabhapati, Premlakha Subhaneydara GPU
12	Ms Bandana Chettri	Panchayat Sabhapati, Martam Nazitam GPU
13	Ms Tashi Doma Bhutia	Panchayat Sabhapati, Navey Sothaak GPU
14	Shri Chungchung Lepcha	Panchayat Sabhapati, Chungthang GPU
15	Smt Savitri Chettri	Panchayat Sabhapati, Kitam Manpur GPU

- | | | |
|----|--------------------|-------------------------------------|
| 16 | Shri Bikash Sharma | Panchayat Sabhapati, Namphing GPU |
| 17 | Shri C. S. Rao | Secretary, Rural Development Deptt. |

Representatives of Trade & Industry

- | | | |
|----|---------------------------|---|
| 1 | Shri Ashok Sarda | President, Sikkim Chamber of Commerce |
| 2 | Shri Kailash Agarwal | General Secretary, Sikkim Chamber Commerce |
| 3 | Shri Atul Sant | Plant Head, Cipla Pharmaceutical Industry |
| 4 | Shri. Deepak Verma | General Manager, Zuventus Pharmaceutical Industry |
| 5 | Shri Umesh Mishra | Sr. Vice President, Intas Pharmaceutial Industry |
| 6 | Shri. Yash Marda | Plant Head, Marchak Manufacturing Pvt. Ltd-Corrugated Boxes |
| 7 | Shri. Ajeet Singh | Plant Head, Sikkim Distilleries Ltd. |
| 8 | Shri Ranjit Mohapatra | Plant Head, Sun Pharmaceutical Industry |
| 9 | Ms. Reena Rai | Entrepreneur, Mato-Pottery-Entrepreneur |
| 10 | Ms. Smita Rai | Entrepreneur, Designer Candles |
| 11 | Smt. Mrinalini Srivastava | Managing Director, Temi Tea Estate |
| 12 | Shri Anup Zimba | Entrepreneur, Tea Bag & Flavoured Tea |
| 13 | Shri Sagar Subba | Entrepreneur, Bamboo Handicrafts |
| 14 | Shri Pawan Awasthy | General Manager, Govt. Fruit Preservation Factory |
| 15 | Ms. Aparjita Gurung | Entrepreneur, Simsar Bakery |
| 16 | Shri Thomas Chandy | ACS, Commerce & Industries |

Representatives of Political Parties

- | | | |
|---|-------------------------|---------------------------------------|
| 1 | Shri G.D. Agarwal | Treasurer, Bharatiya Janta Party |
| 2 | Shri Bimal Jain | Member, Bharatiya Janta Party |
| 3 | Shri Jagat Singh Singhi | Vice President, Bharatiya Janta Party |

Fifteenth Finance Commission

4	Shri Karma Tashi Bhutia	Treasurer, Sikkim Pradesh Congress Committee
5	Shri Tanka Nath Adhikari	State Member, Sikkim Pradesh Congress Committee
6	Shri Sonam Tshering Bhutia	State Member, Sikkim Pradesh Congress Committee
7	Shri Dev Gurung	General Secretary/Adm, Sikkim Democratic Front
8	Shri Amos R. Lepcha	Secretary/Adm, Sikkim Democratic Front
9	Shri Damber Dahal	General Secretary/East, Sikkim Democratic Front
10	Shri Uttam Lepcha	Vice President HQ/Administration, Sikkim Krantikari Morcha
11	Shri Pawan Kr. Gurung	General Secretary HQ/Administration, Sikkim Krantikari Morcha
12	Shri Dup Pintso Kaleon	Vice President Finance, Sikkim Krantikari Morcha
13	Smt. Namrata Thapa	Secretary, Information & Public Relation Deptt.

23. Tamil Nadu (04-08 September, 2018)

Representatives of State Government

1	Shri Edappadi K. Palaniswami	Chief Minister
2	Shri O. Panneerselvam	Deputy Chief Minister
3	Shri Dindigul C. Sreenivasan	Minister for Forests
4	Shri K.A. Sengottaiyan	Minister for School Education
5	Shri Sellur K. Raju	Minister for Co-operation
6	Shri P. Thangamani	Minister for Electricity, Prohibition and Excise

7	Shri S.P. Velumani	Minister for Municipal Administration, Rural Development and Implementation of Special Programme
8	Shri D. Jayakumar	Minister for Fisheries and Personnel and Administrative Reforms
9	Shri C.Ve. Shanmugam	Minister for Law, Courts and Prisons
10	Shri K.P. Anbalagan	Minister for Higher Education
11	Dr. V. Saroja	Minister for Social Welfare and Nutritious Noon Meal Programme
12	Shri M.C. Sampath	Minister for Industries
13	Shri K.C.Karuppannan	Minister for Environment
14	Shri R. Kamaraj	Minister for Food and Civil Supplies
15	Shri O. S.Manian	Minister for Handlooms and Textiles
16	Shri Udumalai K Radhakrishnan	Minister for Animal Husbandry
17	Dr. C. Vijaya Baskar	Minister for Health and Family Welfare
18	Shri R. Doraikkannu	Minister for Agriculture
19	Shri Kadambur Raju	Minister for Information and Publicity
20	Shri R.B. Udhayakumar	Minister for Revenue and Disaster Management
21	Shri Vellamandi N. Natarajan	Minister for Tourism
22	Shri K. C. Veeramani	Minister for Commercial Taxes
23	Shri K. T. Rajenthra Bhalaji	Minister for Milk and Dairy Development
24	Shri P. Benjamin	Minister for Rural Industries
25	Shri M.R.Vijayabhaskar	Minister for Transport
26	Dr Nilofer kafeel	Minister for Labour
27	Dr. M. Manikandan	Minister for Information Technology
28	Smt.V. M. Rajalakshmi	Minister for Adi Dravidar and Tribal Welfare
29	Shri K. Pandiarajan	Minister for Tamil Official Language and Tamil Culture

Fifteenth Finance Commission

30	Shri G. Baskaran	Minister for Khadi and Village Industries Board
31	Shri Sevvoor S.Ramachandran	Minister for Hindu Religious and Charitable Endowments
32	Smt S.Valarmathi	Minister for Backward Classes and Minorities Welfare
33	Shri P. Balakrishna Reddy	Minister for Youth Welfare and Sports Development
34	Dr (Tmt) Girija Vaidyanathan,	Chief Secretary to Government, Secretariat,
35	Shri K. Shanmugam	Additional Chief Secretary to Government, Finance Department, Secretariat,
36	Dr. T.V. Somanathan	Additional Chief Secretary to Government (Special Initiatives Department & Officer on Special Duty, 15th Finance Commission), Secretariat,
37	Dr. M. Saikumar	Principal Secretary/ Secretary I to CM, CM Office,
38	Shri S. Vijayakumar	Principal Secretary - II to Chief Minister CM, CM Office
39	Dr. P. Senthil Kumar	Secretary-III to Chief Minister CM Office
40	Smt Jayashree Muralidharan	Secretary - IV to CM, CM Office
41	Shri K. Gnanadesikan	Additional Chief Secretary to Government, Industries Department, Secretariat
42	Shri Hans Raj Verma	Additional Chief Secretary to Government, Rural Development & Panchayat Raj Department, Secretariat
43	Shri Rajeev Ranjan	Additional Chief Secretary to Government, Highways and Minor Ports Department, Secretariat,

44	Shri Otem Dai	Additional Chief Secretary to Government, Adi Dravidar and Tribal Welfare Department, Secretariat
45	Shri Apurva Varma	Additional Chief Secretary to Government, Tourism, Culture and Religious Endowments Department, Secretariat
46	Shri P.W.C. Davidar	Additional Chief Secretary to Government, Transport Department, Secretariat
47	Dr. Niranjan Mardi	Additional Chief Secretary to Government, Home, Prohibition and Excise Department, Secretariat,
48	Shri Harmander Singh	Principal Secretary to Government, Municipal Administration & Water Supply Department, Secretariat
49	Shri Gagandeep Singh Bedi	Agriculture Production Commissioner & Principal Secretary to Government, Agriculture Department, Secretariat
50	Dr. K. Gopal	Principal Secretary to Government, Animal Husbandry, Dairying and Fisheries Department, Secretariat,
51	Shri Ka. Balachandran	Principal Secretary to Government Commercial Taxes and Registration Department, Secretariat
52	Shri Dayanand Kataria	Principal Secretary to Government, Co-operation, Food and Consumer Protection Department, Secretariat
53	Shri Pradeep Yadav	Principal Secretary to Government, School Education Department, Secretariat

Fifteenth Finance Commission

54	Shri Md. Nasimuddin	Principal Secretary to Government, Energy Department, Secretariat
55	Shri Shambu Kallollikar	Principal Secretary to Government, Environment and Forests Department, Secretariat,
56	Shri Kumar Jayant	Principal Secretary to Government, Handlooms, Handicrafts, Textiles and Khadi Department Secretariat
57	Dr. J. Radhakrishnan	Principal Secretary to Government, Health and Family Welfare Department, Secretariat
58	Shri Mangat Ram Sharma	Principal Secretary to Government, Higher Education Department, Secretariat
59	Shri Dheeraj Kumar	Principal Secretary to Government, Youth Welfare and Sports Development Department, Secretariat
60	Shri S. Krishnan	Principal Secretary to Government, Housing and Urban Development Department, Secretariat
61	Shri Sunil Paliwal	Principal Secretary to Government, Labour and Employment Department, Secretariat
62	Dr. P. Senthilkumar	Principal Secretary to Government (Incharge), Public & Rehabilitation Department, Secretariat
63	Shri S.K. Prabakar	Principal Secretary to Government, Public Works Department, Secretariat
64	Shri A. Karthik	Secretary to Government, BC, MBC & Minorities Welfare Department, Secretariat

65	Shri R.Venkatesan	Secretary to Government, Tamil Development & Information Department Secretariat
66	Shri C. Vijayaraj Kumar	Secretary to Government, Department for Welfare of Differently Abled Persons, Secretariat,
67	Shri Dharmendra Pratap Yadav	Secretary to Government, Micro, Small and Medium Enterprises Department, Secretariat
68	Dr. Santhosh Babu	Secretary to Government, Information Technology Department, Secretariat,
69	Shri M.A. Siddique	Secretary to Government (Expenditure), Finance Department, Secretariat, Secretariat
70	Dr. R. Anandakumar	Additional Secretary to Government, Finance Department, Secretariat, Secretariat,
71	Smt. Pooja Kulkarni	Additional Secretary to Government, Finance Department, Secretariat, Secretariat
72	Shri M. Arvind	Deputy Secretary to Government, Finance Department, Secretariat, Secretariat
73	Shri H. Krishnanunni	Deputy Secretary to Government (Budget), Finance Department, Secretariat, Secretariat
74	Shri Mohan Pyrae	Additional Chief Secretary to Government/ Vigilance Commissioner and Commissioner for Administrative Reforms
75	Dr Jagmohan Singh Raju	Additional Chief Secretary / Chairman & Managing Director, Tamil Nadu Energy Development Agency,
76	Shri V. K. Jeyakodi	Additional Chief Secretary to Government / Commissioner, Land Administration Department

Fifteenth Finance Commission

77	Dr. K. Satyagopal	Additional Chief Secretary / Commissioner of Revenue Administration, Revenue Administration and Disaster Management Department
78	Shri Ashok Dongre	Additional Chief Secretary to Government / Managing Director, Chennai Metropolitan Water Supply and Sewerage Board and Commissioner for Economics and Statistics Department (Addl. Charge),
79	Shri Vikram Kapoor	Principal Secretary/Chairman & Managing Director, TNEB & TANGEDCO,
80	Shri T. K. Ramachandran	Principal Secretary / Commissioner, Hindu Religious and Charitable Endowments Department
81	Dr. D. Karthikeyan	Commissioner, Greater Chennai Corporation,
82	Shri G. Prakash	Commissioner, Municipal Administration Department
83	Shri Anil Meshram	Member-Secretary, State Planning Commission
84	Shri P. Umanath	Managing Director, Tamil Nadu Medical Services Corporation
85	Shri Rajendra Ratnoo	Commissioner of Disaster Management, Revenue Administration and Disaster Management Department
86	Shri M.S. Shanmugam	Managing Director, Slum Clearance Board
87	Dr. A.K. Viswanathan	Commissioner of Police,
88	Shri R.K. Upadhyay	Principal Chief Conservator of Forests (HOFF), Forests Department

89	Shri M. Saisaravanan	Assistional Registrar-I (Vigilance), High Court of Madras
90	Dr. A. Edwin Joe	Director, Medical Education Department
91	Dr. N. Rukmani	Director, Medical and Rural Health Services
92	Smt. N. Shanthi	Chief Engineer (C&M), Highways Department

Representatives of Local Bodies

1	Shri Harmander Singh	Principal Secretary to Government, Municipal Administration & Water Supply Department, Secretariat
2	Dr. D. Karthikeyan	Commissioner,
3	Shri G.Prakash	Commissioner, Municipal Administration Department
4	Shri S. Palanisamy	Director, Town Panchayats.
5	Smt. R.Lalitha	Deputy Commissioner (R&F),
6	Smt. Janaki Ravindran	Regional Director, Municipal Administration,
7	Shri V. Murugesan	Regional Executive Engineer,
8	Shri K. Saravanakumar	Municipal Commissioner
9	Shri S.M. Malayaman Shrimudikari	Joint Director, Town Panchayat
10	Shri B. Ibrahimsha	Executive Officer (Admin) O/o the Assistant Director of Town Panchayat
11	Shri Hans Raj Verma	Additional Chief Secretary to Government, Rural Development & Panchayat Raj Department, Secretariat
12	Shri K. Baskaran	Director, Rural Development and Panchayat Raj Department.
13	Shri S.S. Kumar	Project Director, DRDA, District Panchayat

Fifteenth Finance Commission

- | | | |
|----|---------------------------|--|
| 14 | Shri N. Arul Jothi Arasan | Project Director, DRDA, District Panchayat, |
| 15 | Shri R.Kasinathan | Assistant Director (Panchayat) Block Panchayat |
| 16 | Shri S. Gangatharani | Assistant Director (Panchayat) Block Panchayat |
| 17 | Smt. K. Meera | Block Development Officer Village Panchayat |
| 18 | Shri G. Gnanavel | Block Development Officer Village Panchayat |

Representatives of Trade & Industry

- | | | |
|---|----------------------|--|
| 1 | Shri K. Gnanadesikan | Additional Chief Secretary to Government, Industries Department, Secretariat |
| 2 | Shri V. Arun Roy | Additional Secretary to Government, Industries Department |
| 3 | Shri M.Ponnuswami | Chairman Confederation of Indian Industries |
| 4 | Shri B.Santhanam | Managing Director, Saint-Gobin India Private Limited, (Glass Business). |
| 5 | Shri C.K.Ranganathan | Founder, Chief Executive Officer, Cavin Care |
| 6 | Shri Josh Foulger | Managing Director, FIH India Developer Private Limited |
| 7 | Shri Rinji Kawashima | Deputy Managing Director India Yamaha Motor Private Limited. |
| 8 | Shri Elanchelian | Managing Director, Sanmina. |
| 9 | Shri Velmurugan | Executive Vice Chairperson, Industrial Guidance Bureau |

Representatives of Political Parties

1	Shri Americai Narayanan	Indian National Congress (INC)
2	Shri D. Bharathidasan	Bahujan Samaj Party (BSP)
3	Shri A. Muthukrishnan	Bahujan Samaj Party (BSP)
4	Shri T.K. Rangarajan	Communist Party of India (CPI-M)
5	Shri N. Gunasekaran	Communist Party of India (CPI-M)
6	Shri G.P. Sarathy	National Congress Party (NCP)
7	Shri M. Abubacker	National Congress Party (NCP)
8	Shri C. Ponnaiyan	All India Anna Dravida Munnetra Kazhagam (AIADMK)
9	Shri Pollachi Jayaraman	All India Anna Dravida Munnetra Kazhagam (AIADMK)
10	Shri T.K.S. Elangovan	Dravida Munnetra Kazhagam (DMK)
11	Dr. Palanivel Thiagarajan	Dravida Munnetra Kazhagam (DMK)
12	Shri Azhagapuram R. Mohanraj	Desiya Murpoku Dravida Kazhagam (DMDK)
13	Dr.V. Elangovan	Desiya Murpoku Dravida Kazhagam (DMDK)

24. Telangana (18-20 February 2019)

Representatives of State Government

1	Shri K. Chandrashekar Rao	Hon'ble Chief Minister of Telangana State
2	Shri Md. Mohamood Ali	Hon'ble Minister for Home
3	Shri A. Indrakaran Reddy	Hon'ble Minister for Forest
4	Shri T. Shrinivas Yadav	Hon'ble Minister for Animal Husbandry, Fisheries, Dairy Development & Cinematography
5	Shri G. Jagadish Reddy	Hon'ble Minister for Education
6	Shri Etela Rajendra	Hon'ble Minister for Medical & Health & Family Welfare

Fifteenth Finance Commission

7	Shri S. Niranjan Reddy	Hon'ble Minister for Agriculture, Co-operation, Marketing, Food & Civil Supplies and Consumer Affairs
8	Shri Koppula Eshwar	Hon'ble Minister for Scheduled Castes Development, Tribal Welfare, BC Welfare, Minority Welfare, Disabled Welfare and Senior Citizens Welfare
9	Shri Errabelli Dayakar Rao	Hon'ble Minister for Panchayat Raj & Rural Development and RWS
10	Shri V. Shrinivas Goud	Hon'ble Minister for Prohibition & Excise, Sports & Youth Services, Tourism & Culture and Archaeology
11	Shri Vemula Prashanth Reddy	Hon'ble Minister for Transport, Roads & Buildings, Legislative Affairs and Housing
12	Shri Chamakura Malla Reddy	Hon'ble Minister for Labour & Employment, Factories, Women & Child Welfare and Skill Development
13	Dr. Rajeev Sharma	Chief Adviser to Government
14	Dr.G.R.Reddy	Advisor to Government (Finance)
15	Smt Smita Sabarwal	Secretary to Hon'ble Chief Minister
16	Shri Sandeep Kumar Sultania	Secretary to Hon'ble Chief Minister & Secretary to Government, AHDD&F Department (FAC)
17	Shri P. Raja Sekhar Reddy	Special Secretary to Hon'ble Chief Minister
18	Shri Jwala Narasimha Rao Vanam	Chief Public Relation Office to Hon'ble Chief Minister
19	Shri G. Vijay Kumar	Public Relation Office to Hon'ble Chief Minister

20	Shri Shailendra Kumar Josh	Chief Secretary to Government, Telangana State
21	Shri Ajay Mishra	Special Chief Secretary to Government, Energy Department
22	Smt. Chitra Ramachandran	Special Chief Secretary to Government, Housing Department
23	Shri Rajeshwar Tiwari	Special Chief Secretary to Government, Revenue (Registration & Stamps) Department
24	Shri K. Ramakrishna Rao	Principal Secretary to Government, Finance Department
25	Shri C. Parthasarathi	APC and Principal Secretary to Government, Agriculture & Cooperation Department
26	Shri Adhar Sinha	Principal Secretary to Government (Political), GAD
27	Smt. Shalini Mishra	Principal Secretary to Government (GPM&AR), GAD
28	Smt. Santi Kumari	Principal Secretary to Government, HM&FW Department
29	Shri Arvind Kumar	Principal Secretary to Government, MA&UD Department
30	Shri Vikas Raj	Principal Secretary to Government, PR&RD Department
31	Dr. Shashank Goel	Principal Secretary to Government, Labour, Employment, Training and Factories Department
32	Shri Somesh Kumar	Principal Secretary to Government,
33	Shri Sunil Sharma	Principal Secretary to Government, TR&B Department

Fifteenth Finance Commission

34	Shri Rajiv Trivedi	Principal Secretary to Government, Home Department
35	Shri B. Venkatesham	Secretary to Government, YAT&C (Tourism) Department
36	Shri Benhur Mahesh Dutt Ekka	Secretary to Government, Minorities Welfare Department
37	Shri M. Jagadeeshwar	Secretary to Government, WDCW, DW & SC Department
38	Shri Sabyasachi Ghosh	Secretary to Government, YAT&C (Youth Service) Department
39	Shri M. Danakrishore	Commissioner, GHMC, Hyderabad
40	Shri Rahul Bojja	Commissioner of Agriculture
41	Smt. Neetu Kumari Prasad	Commissioner of Panchayat Raj
42	Smt. T.K. Sreedevi	Director of Municipal Administration
43	Shri N. Sivasankar	Senior Consultant, Finance Department
44	Shri M. Mahender Reddy	Director General of Police
45	Shri P.K. Jha	PCCF&HOFF, Telangana Forest Department
46	Shri C. Muralidhar	Engineer-in-Chief, I&CAD Department
47	Shri Hariram	Engineer-in-Chief, Kaleswaram Project
48	Shri Krupakar	Engineer-in-Chief, RWS&S
49	Shri D. Prabhakar Rao	Chairman & Managing Director, T.S. GENCO

Representatives of Urban Local Bodies

1	Shri Arvind Kumar	Prl. Secretary to Government
2	Shri Dana Kishore	Commissioner, GHMC
3	Dr. T.K. Sreedevi	Commissioner & Director, Municipal Administration (CDMA)
4	Shri G. Laxmi Narayana	Deputy Secretary to Government
5	Smt. Anuradha	Additional Director O/o DMA

6	Shri Jayaraj Kennady	Additional Commissioner, GHMC
7	Shri Bhaskara Puranam	EA to Principal Secretary to Government
8	Shri Phalgun Kumar	Deputy Director, O/o DMA & Nodal Officer
9	Shri Bonthu Ram Mohan	Mayor, GHMC, Hyderabad
10	Shri Sardar Ravinder Singh	Mayor, Karimnagar
11	Smt. Chutturi Rajamani	Mayor, Ramgundam
12	Shri Guguloth Papalal	Mayor, Khammam
13	Smt. Kashyap Swathi Singh	Chairperson, Armoor
14	Smt. Rangineni Maneesha	Chairperson, Adilabad
15	Shri Vishwanatham Satyanarayana	Chairperson, Vikarabad
16	Shri Gadipally Bhaskar	Chairperson, Gajwel
17	Shri Thatiparthi Vijalaxmi	Chairperson, Jagityal
18	Shri V. Devender	Chairperson, Devarkonda

Representatives of Rural Local Bodies

1	Shri Vikar Raj	Principal Secretary to Government
2	Smt. Neetu Kumari Prasad	Commissioner
3	Shri Satyanarayana Reddy	Engineer-in-Chief
4	Shri G. Rajesham Goud	Chairman, Telangana State Finance Commission
5	Shri Suresh Chanda	Special Chief Secretary and Secretary, Member Secretary, Telangana State Finance Commission
6	Shri Channaiah	Member, Telangana State Finance Commission
7	Smt. Tula Uma	ZP Chairperson, Karimnagar
8	Shri P. Monohar Goud	ZPTC, Sangareddy, Medak
9	Shri K. Hanmanth Reddy	MPP, Itikyal, Nahabubnagar
10	Shri U. Shrinivas	MPTC, Gundlapochampally, RR Dist.

Fifteenth Finance Commission

11	Shri K. Vijayabhaskar	Sarpanch, Peddavoora GP, Nalgonda
12	Shri Ade Gajanand Naik	Sarpanch Narnoor GP, Adilabad
13	Shri N. Venkateswara Rao	Sarpanch, GP, Gollagudam, Khammam
14	Shri M. Madhu	Sarpanch, Jilela, Rajanna Sircilla
15	Smt. Citti Madhiri	Sarpanch, Kondapur, Siddipet
16	Shri Kyatham Ravi	Sarpanch GP, Mugpal, Nizamabad

Representatives of Trade & Industry

1	Shri Jayesh Ranjan	Principal Secretary to Government
2	Shri Ahmad Nadeem	Commissioner of Industries
3	Shri S. Suresh	Joint Director, Industries
4	Ms. Vanitha Datla	Past Chairperson, CII
5	Shri M. K. Patodia	CMD, GTN, Engg. India Ltd.
6	Shri M. Simachal Mohanty	Director, Taxation, Dr. Reddy Laboratories Ltd.
7	Shri K. Sudhir Reddy	President, TIF
8	Shri S.V. Raghu	General Secretary, TIF
9	Shri V. Anand Reddy	Sr. Vice President, TIF
10	Shri M. Gopal Rao	Joint Secretary, TIF
11	Shri T. Muralidharan	Chairman, FICCI
12	Shri A. Murali Krishna Reddy	Co-Chairman, FICCI
13	Shri Akhuilesh Mahurkar	Director, FICCI
14	Shri Meela Jayadev	MC Member, FTAPCCI
15	Shri Gowra Shrinivas	Immediate Past President, FTAPCCI

Representatives of Political Parties

1	Shri Palla Venkat Reddy	Ex-MLA & Party State Assistant Secretary, Communist Party of India
2	Shri T. Narasimhan	Member, National Council, Communist Party of India

3	Shri Bhatti Vikramarka Mallu	Leader of Opposition in TLA, Indian National Congress
4	Shri D. Shridhar Babu	MLA, Indian National Congress
5	Shri Shyam Mohan	Chairman, Intellectual Cell Executive Member & Official Spokesperson, TPCC, Indian National Congress
6	Shri Ravula Chandra Sekhar Reddy	Leader of TDP, Telugu Desam Party
7	Shri Gandam Gurumurthy	State Party Legal Cell President, Telugu Desam Party
8	Shri N. Ramachender Rao	MLC, Bharatiya Janatha Party
9	Dr. S. Malla Reddy	State Vice President, Bharatiya Janatha Party
10	Shri Anugula Rakesh Reddy	State Official Spokesperson, Bharatiya Janatha Party
11	Shri Mohd. Touseef	AIMIM
12	Shri Syed Amin UL Hasan Jafree	MLC, AIMIM

25. Tripura (16-18 January 2019)

Representatives of State Government

1	Shri Biplab Kumar Deb	Hon'ble Chief Minister
2	Shri Jishnu Dev Varma	Hon'ble Dy Chief Minister, Finance etc Department
3	Shri N.C. Debbarma	Hon'ble Minister, Revenue etc Department
4	Shri Ratan Lal Nath	Hon'ble Minister, Education etc Department
5	Shri Sudip Roy Barman	Hon'ble Minister, Health etc Department
6	Shri Pranajit Singha Roy	Hon'ble Minister, Agriculture etc Department
7	Shri Manoj Kanti Deb	Hon'ble Minister, Youth Affairs & Sports etc Department
8	Shri Mevar Kr Jamatia	Hon'ble Minister, Tribal Welfare etc Department

Fifteenth Finance Commission

9	Smt Santana Chakma	Hon'ble Minister, Social Welfare & Social Education etc Department
10	Shri Lalit Kumar Gupta	Chief Secretary, Government of Tripura
11	Shri A.K. Sukla	Director General of Police, Home Department
12	Dr Alind Rastogi	Principal Chief Conservator of Forest, Forest Department
13	Shri Kumar Alok	Principal Secretary, Home etc Department
14	Shri Barun Kumar Sahu	Principal Secretary, RD (Panchayat) etc Department
15	Shri Laihlia Darlong	Principal Secretary, Industries & Commerce etc Department
16	Shri Shantanu	Secretary, Tribal Welfare Department
17	Shri Samarjit Bhowmik	Secretary, Health & Family Welfare Department, Education (School) Department
18	Shri Tushar Kanti Chakma	Secretary, General Administration (Political) Department
19	Shri Manik Lal Dey	Secretary, Agriculture Department, SC Welfare Department and ICA Department
20	Shri Rameshwar Das	Secretary, Fisheries and Animal Resource Development Department
21	Shri. D. M. Jamatia	Secretary, Law Department
22	Shri Sahadeb Das	Secretary, Minorities Welfare Department and OBC Welfare Department
23	Shri N. Darlong	Secretary, Finance etc Department
24	Shri Debasish Basu	Secretary, Food, Civil Supplies & Consumer Affairs
25	Shri C. Murti	Special Secretary, Social Welfare & Social Education Department and Labour Department

26	Shri Shailendra Singh	Special Secretary, Science, Technology & Environment Department and Co-operation Department
27	Shri. Apurba Roy	Special Secretary, Planning (P&C) Department
28	Shri. P.R. Bhattacharjee	Special Secretary, Finance Department
29	Shri Amit Shukla	Special Secretary, Education (Higher) Department
30	Shri. C.K. Jamatia	Special Secretary, Tribal Welfare Department
31	Shri. L.T. Darlong	Additional Secretary, Revenue Department
32	Shri Md. Zubair Ali Hashmi	Additional Secretary, Rural Development Department
33	Shri. R.K. Noatia	Director, RD (Panchayat) Department
34	Dr Sandeep R. Rathod	Director, Industries & Commerce
35	Dr Milind Ramteke	Director, Urban Development Department
36	Shri. Shalil Das	Director, Information Technology
37	Shri Balin Debbarma	Chief Executive Officer, Tripura Tribal Area Autonomous District Council
38	Smti Sanchayita Das	Chief Engineer, PWD (Building)
39	Shri Bishnu Kr Debbarma	Chief Engineer, PWD (Water Resource)
40	Shri. Somesh Ch Das	Chief Engineer, PWD (Drinking Water & Sanitation)
41	Shri R. Debbarma	Chief Engineer, PWD (National Highway)
42	Shri S. Chakraborty	Superintending Engineer, PWD (PMGSY)
43	Shri Prabir Kr Sarkar	Superintending Engineer, PWD (PMGSY)
44	Shri. M. Debbarma	Director (Technical), Tripura State Electricity Corporation Ltd.
45	Shri. Nagesh Kumar B.	Commissioner of Taxes & Excise, Finance Department

Fifteenth Finance Commission

46	Shri. Akinchan Sarkar	Joint Secretary, Finance Department
47	Shri Susanta Datta	Deputy Secretary, PWD (Roads & Bridges)
48	Shri A.K Chanda	Joint Director, Economics & Statistics
49	Shri. Bidyut Datta	Joint Director, Information Technology
50	Dr. Sarat Kumar Das	SPO, Disaster Management, Revenue Department

Representatives of Urban Local Bodies

1	Dr. Prafullajit Sinha	Mayor, Agartala Municipal Corporation
2	Smt. Anamika Malakar	Chairperson, Kumarghat Municipal Council
3	Shri Matilal Das	Chairperson, Mohanpur Municipal Council
4	Shri Chandan Bhowmik	Chairperson, Ambassa Municipal Council
5	Shri Sankar Saha	Chairperson-in-Charge, Rani Bazar Municipal Council
6	Shri Maniklal Nath	Vice-Chairperson, Dharmanagar Municipal Council
7	Shri Tarun Chakraborty	Chairperson, Amarpur Nagar Panchayat
8	Smt Kamala Majumder	Chairperson, Sonamura Nagar Panchayat
9	Shri Manoj Kumar	Principal Secretary, Urban Development
10	Dr. Shailesh Kr Yadav	Municipal Commissioner, Agartala Municipal Corporation
11	Dr Milind Ramteke	Director, Urban Development
12	Shri Nripendra Ch. Sharma	Additional Director, Urban Development

Representatives of Rural Local Bodies & TTAADC

1	Shri Dilip Kumar Das	Sabhadhipati, Paschim Tripura Zilla Parishad
2	Smt. Pratima Das	Sabhadhipati, Uttar Tripura Zilla Parishad
3	Smt. Namita Parshi	Chairperson, Jirania Panchayat Samiti
4	Shri Pintu Aich	Chairman, Kathalia Panchayat Samiti
5	Shri Diba Chandra Hrangkhawl	Chairman, Manu BAC

6	Shri Prasanta Debbarma	Chairman, Padmabil BAC
7	Smt. Chhaya Natta (Bhowmik)	Pradhan, Dalura Gram Panchayat
8	Shri Tamal Baidya	Pradhan, Paschim Pilak Gram Panchayat
9	Shri Barun Kumar Sahu	Principal Secretary, RD (Panchayats)
10	Shri Rajendra Kumar Noatia	Director, RD (Panchayats)
11	Shri Dhananjoy Debbarma	Additional Director , RD (Panchayats)
12	Shri Ratan Nama	Assistant Director, RD (Panchayats)
13	Shri Subhayan Chakraborty	Panchayat Resource Development Officer, Finance., RD (Panchayats)
14	Shri Dulal Majumder	UDC, RD (Panchayats)
15	Shri Radha Charan Debbarma	Chief Executive Member, TTAADC
16	Shri Santanu Jamatia	Executive Member, TTAADC
17	Shri Rajendra Reang	Executive Member, TTAADC
18	Smt. Sandhya Rani Chakma	Executive Member, TTAADC
19	Shri Paresh Ch. Sarkar	Executive Member, TTAADC
20	Shri Patiram Tripura	Executive Member, TTAADC
21	Shri Santanu	Secretary, Tribal Welfare
22	Shri C.K. Jamatia	Director, Tribal Welfare
23	Shri Balin Debbarma	Chief Executive Officer, TTAADC.
24	Shri Ramkrishna Debbarma	Executive Officer (Finance), TTAADC.
25	Shri. Subrata Chakraborty	OSD, TTAADC.
26	Shri Pranab Debnath	OSD, Finance, TTAADC.

Representatives of Trade & Industry

1	Smt. Rupa Das	State Head, Confederation of Indian Industries, Tripura Chapter, Agartala
2	Shri Banshi Raj Saha	Resident Officer, Federation of Indian Chambers of Commerce & Industry (FICCI) (North East Regional Advisory Council)

Fifteenth Finance Commission

3	Shri Kanak Jain	Director, Federation of Association of Cottage & Small Industries (FI)
4	Shri. Ajay Kumar Saha	Executive Member, Tripura Industrial Entrepreneur (TIE)
5	Shri Subrata Ranjan Roy	President, Tripura Industrial Entrepreneurs
6	Shri M. L. Debnath	President, Tripura Chamber of Commerce
7	Shri Anup Kr. Roy	Hon. Secretary, Tripura Chamber of Commerce & Industry
8	Shri Rabin Bose	Vice President, MIPL, Tripura Industries Owners Association
9	Shri Sajib Saha	Secretary, Association of Industries and Commerce, Agartala
10	Shri Laihlia Darlong	Principal Secretary, Industries & Commerce
11	Shri Sandeep R. Rathod	Director, Industries & Commerce
12	Smt. Sapna Debnath	Additional Director, Industries & Commerce

Representatives of Political Parties

1	Dr. Ashok Sinha	Office Bearer, State BJP, Bharatiya Janata Party(BJP), Agartala
2	Shri Subrata Chakraborty	Spokesperson, Tripura Pradesh, Bharatiya Janata Party (BJP), Agartala
3	Shri Victor Shome	State Media In-Charge, Bharatiya Janata Party, (BJP), Agartala
4	Shri Ramendra Datta Gupta	Central Committee Member, Communist Party of India (Cp1), Agartala
5	Shri Milan Baidya	State Member, Communist Party of India (Cp1), Agartala
6	Shri Goutam Das	Secretary, Tripura State Committee, Communist Party of India (Marxist) (CPIM), Agartala

7	Shri Bhanulal Saha	State Committee Member, Communist Party of India (Marxist) (CPIM), Agartala
8	Shri Mangal Debbarma	AGS, Indegenous People's Front of Tripua (IPFT), Agartala
9	Shri Amit Debbarma	Member, Central Committee, Indegenous People's Front of Tripua (IPFT), Agartala
10	Shri Tapas Dey	V.P., Indian National Congress,(INC), Agartala
11	Shri Amrit Lal Saha	Chairman, Vichar Vibhag Committee, TPCC, Indian National Congress (INC), Agartala

26. Uttar Pradesh (19 -22 October 2019)

Representatives of State Government

1	Shri Yogi Adityanath	Chief Minister
2	Shri Keshav Prasad Maurya	Deputy Chief Minister, Lok Construction, Food Entertainment tax and Public sector.
3	Shri Dinesh Sharma	Deputy Chief Minister, Secondary and High Education, Science and Technological, Electronics and Information
4	Shri Surya Pratap Shahi	Minister, Agriculture Minister and Agricultural Investigation
5	Shri Suresh Khanna	Minister, Finance, Parliamentary Affairs and Medical Education
6	Shri Jai Pratap Singh	Minister, Medical and Health, Family Welfare, Mother and Child Welfare
7	Shri Shrikant Sharma	Minister, Power and Additional Power Source
8	Shri Rajendra Pratap Singh (Moti Singh)	Minister, Overall Village Development

Fifteenth Finance Commission

9	Shri Aashutosh Tandon	Minister, Overall Urban Development, Urban Employment and Poverty Alleviation
10	Shri Bhupendra Singh Chaudhary	Minister, Panchayati Raj
11	Shri Mahendra Singh	Minister, Jal Shakti
12	Shri Rajendra Kumar Tiwari	Chief Secretary and Agricultural Production Commissioner
13	Shri Alok Tandon	Establishment and Industries Development Commissioner
14	Shri Sanjeev Mittal	Additional Chief Secretary, Finance
15	Shri Alok Shina	Additional Chief Secretary, Commercial Tax, Electronics, IIT
16	Shri Kumar Kamlesh	Additional Chief Secretary, Planning
17	Smt. Renuka Kumar	Additional Chief Secretary, Basic Education and Revenue Department
18	Shri Shashi Prakash Goyal	Principal Secretary, Chief Minister
19	Dr. Rajneesh Dubey	Principal Secretary, Medical education
20	Shri Manoj Kumar Singh	Principal Secretary, Urban Development
21	Shri Navneet Kumar Sehgal	Principal Secretary, Minor and Medium Industry
22	Shri Devesh Chaturvedi	Principal Secretary, Medical and Health Department
23	Shri Anurag Srivastava	Principal Secretary, Panchayati raj and Rural Development
24	Shri T. Venkatesh	Principal Secretary, Irrigation
25	Shri Alok Kumar	Principal Secretary, Energy Department
26	Shri Rajan Shukla	Principal Secretary, Civil Defence and Political Pension Department

27	Shri Nitin Ramesh Gokarn	Principal Secretary, Public Work Department
28	Shri Rajesh Kumar Singh	Principal Secretary, Public Sector Establishment and Industries Development
29	Smt. Monika S. Garg	Principal Secretary, Child Development Nutrition, Woman Welfare
30	Shri Sanjay Bhoosreddy	Principal Secretary, Excise and Sugar Department
31	Smt. Veena Kumari	Principal Secretary, Stamp and Registration
32	Shri Jitendra Kumar	Principal Secretary, General Administration
33	Shri Dinesh Kumar Singh	Principal Secretary, Justice
34	Shri Suresh Chandra	Principal Secretary, Labour and Employment Department
35	Smt. Kalpana Awasthi	Principal Secretary, Forest and Environment Department
36	Shri Manoj Singh	Principal Secretary, Social Welfare
37	Shri Sudhir Garg	Principal Secretary, Horticulture
38	Shri Sanjay Prasad	Secretary, Chief Minister
39	Shri Pankaj Kumar	Secretary, Medical and Health Department
40	Smt. Alaknanda Dayal	Secretary, Finance
41	Shri Subhrant Shukla	Special Secretary, Chief Minister
42	Shri Neel Ratan	Special Secretary, Finance
43	Shri Alok Dixit	Special Secretary, Finance
44	Smt. Neeru Tiwari	Director, D.F.P.R, Finance
45	Shri Vivek Tripathi	Combined Secretary, D.F.P.R, Finance

Fifteenth Finance Commission

46	Shri Siddharth Srivastav	Additional Director, D.F.P.R, Finance
47	Dr. Virendra Singh	Combined Director, D.F.P.R, Finance
48	Shri Ashok Kumar	Combined Director, D.F.P.R, Finance

Representatives of Local Bodies

1	Shri Kulvinder Singh	Secretary, Zila Panchayat, Meerut
2	Smt. Sarita Dwivedi	Secretary, Zila Panchayat, Banda
3	Smt. Uttama Devi	Block Principal, Rural Panchayat Bhathat, Gorakhpur
4	Shri Rajesh Rawat Urf Chandradeep Rawat	Block Principal, Rural Panchayat Madavara Janpad-Lalitpur
5	Smt. Sweta Singh	Village Major, Latifpur, Lucknow
6	Shri Rameshwar Singh	Village Major, Khoradeeh, Mirzapur
7	Shri Maheep Kumar Singh	Member, Zila Panchayat , Lucknow
8	Shri Virendra Pratap Singh	Member, Zila Panchayat, Jhansi
9	Shri Subash Chandra Bharti	Member, Zila Panchayat, Gorakhpur
10	Shri Anup Singh	Member, Rural Panchayat Budhgaura, Barabanki
11	Shri Raj Kumar Chaudhary	Member, Rural Panchayat, Sidharth Nagar
12	Shri Mithilesh	Member, Rural Panchayat Karwi, Chitrakoot
13	Shri Shyam Sundar	Member, Gram Panchayat Sarva, Sitapur
14	Shri Ram Jeevan Shukla	Member, Gram Panchayat Palra, Jhansi
15	Shri Naveen Kumar Jain	Mayor, Municipal Corporation, Agra
16	Shri Vinod Agarwal	Mayor, Municipal Corporation, Moradabad
17	Smt Ruksana	Secretary, Municipal Council Parishad, Bijnour

18	Smt Ruksana	Nagar Panchayat, Madiyahu, Janpad Jaunpur
19	Shri Shyamsundar Verma	Secretary, Municipal Council Parishad, Khalilabad Janpad-Santkabir Nagar
20	Smt. Gur Pyari Mehra	Secretary, Municipal Corporation, DayalBagh, Janpad –Agra
21	Shri Arun Singh	Secretary, Municipal Corporation, Pound of Bakshi, Janpad-Lucknow
22	Smt. Shaifali Kunwar	Secretary, Municipal Panchayat, Sarila, Janpad-Hamirpur
23	Smt. Mamta Chaudhary	Councilor Municipal Corporation, Lucknow
24	Shri Arun Tiwari	Councilor Municipal Corporation, Lucknow
25	Shri Rajiv Sharma	Councilor, Municipal Corporation, Ghaziabad
26	Shri Angad Vishwakarma	Member, Municipal Council, Khalilabad, Janpad-Santkabir Nagar
27	Shri Vinod Jaishwal	Municipal Council, Khalilabad, Janpad-Santkabir Nagar
28	Shri Mohan Lal Chaurasia	Member, Nagar Panchayat, Madiyahu, Janpad-Jahnpur

Representatives of Trade & Industry

1	Shri Vijay Acharya	Secretary, Associated Chambers of Commerce and Industries of U.P
2	Shri D.P Singh	Co-Secretary, Assocham, Associated Chamber of Commerce and Industries of U.P
3	Shri Manish Agarwal	Co-Secretary, Assocham, Associated Chamber of Commerce and Industries of U.P

Fifteenth Finance Commission

4	Shri Sachin Agarwal	confederation of Indian Industries
5	Smt. Kiran Chopda	confederation of Indian Industries
6	Shri Alok Shukla	confederation of Indian Industries
7	Shri V.K Agarwal	Indian Industries Association
8	Shri Manish Goyal	Indian Industries Association
9	Shri Surya Haveliya	Indian Industries Association
10	Shri Amit Gupta	U.P Head, Federation of Indian Commerce and Chambers of Industry
11	Smt. Rita Mittal	General Secretary, Minor Industries Bharti

Representatives of Political Parties

1	Shri Ravi Prakash Verma	Parliament Rajya Sabha, Samajwadi Party
2	Shri Udayveer Singh	Member, Vidhhan Parishad, Samajwadi Party
3	Shri K.K.Sharma	Pradesh Secretary, Nationalist Congress Party
4	Shri Umashankar Yadav	National Congress Party
5	Shri J.P.S. Rathor	Pradesh Deputy Secretary, Bharatiya Janta Party
6	Shri Y.P. Singh	Pradesh Minister, Bharatiya Janta Party
7	Shri Manish Kapoor	Pradesh Co-treasurer, Bharatiya Janta Party
8	Shri Salman Khurshid	Past Abroad Minister, Bharat Sarkar, Indian National Congress
9	Shri Anoop Patel	Spokesman, Indian National Congress
10	Shri Surendra nath Trivedi	Pradesh Spokesman, National Lok Dal
11	Shri Javed Ahmed	Pradesh Media Handler, National Lok Dal
12	Dr. Girish	Secretary, Indian Communist Party
13	Shri Arvind Raj Savroop	State Conducive Secretary, Indian Communist Party

14	Shri Vinay Pathak	Indian Communist Party
15	Shri Premnath Rai	Member State Secretary, Markswadi Communist
16	Shri Ravishankr Mishra	C.P.I, Markswadi Communist

27. Uttarakhand (15-18 October 2018)

Representatives of State Government

1	Shri Trivendra Singh Rawat	Chief Minister
2	Shri Prakash Pant	Finance Minister
3	Shri Utpal Kumar Singh	Chief Secretary
4	Dr. Ranbir Singh	Additional Chief Secretary
5	Shri Om Prakash	Additional Chief Secretary
6	Smt. Radha Raturi	Additional Chief Secretary
7	Shri Jai Raj	Principal Chief Conservator Forest
8	Smt. Manisha Panwar	Principal Secretary
9	Shri Anand Bardhan	Principal Secretary
10	Dr. Bhupinder Kaur Aulakh	Secretary
11	Shri Ramesh Kumar Sudhanshu	Secretary
12	Shri Amit Singh Negi	Secretary
13	Shri R. Meenakshi Sundaram	Secretary
14	Shri Shailesh Bagauli	Secretary
15	Shri Arvind Singh Hyanki	Secretary
16	Shri Dilip Jawalkar	Secretary, In-Charge
17	Smt. Sowjanya	Secretary, In-Charge
18	Dr. Ranjit Kumar Sinha	Secretary, In-Charge
19	Shri L.N. Pant	Additional Secretary, Finance
20	Shri A.K. Tyagi	CPO, UREDA
21	Shri B.C.K Mishra	MD, UPCL
22	Shri Sandeep Singhal	MD, PTCUI
23	Shri S.N. Verma	MD, UJVNL

Fifteenth Finance Commission

24	Shri Manoj Pant	JD, DES
25	Shri K.C. Pant	Sr. Research Officer, Planning
26	Shri Amit Verma	Sr. Research Officer, Finance
27	Shri Tejpal Singh	Sr. Research Officer, Finance
28	Shri B.C. Sanwal	Research Officer, Finance
29	Shri Dinesh	Research Officer, Finance

Representatives of Urban Local Bodies

1	Smt. Usha Chaudhari	Former Mayor, Kashipur
2	Shri Manoj Garg	Former Mayor, Hardwar
3	Smt. Rohani Rawat	Former Chairman, Joshimath
4	Shri Deepak Badola	Former Chairman, Dugadda
5	Shri Manmohan Singh Mall	Former Chairman, Mussoorie
6	Shri Umesh Charan Singh	Retiring Chairman, Tehri
7	Shri Pyarelal Himani	Former Chairman, Purola
8	Shri Subhash Gairola	Former Chairman, NPP Karnprage.
9	Smt. Usha Chaudhari	Former Mayor, Kashipur
10	Mrs. Radha Raturi	Additional Chief Secretary, Govt. of Uttarakhand
11	Shri Ramesh Kumar Sudhanshu	Secretary, Urban Development, Govt. of Uttarakhand.
12	Shri. Amit Singh Negi	Secretary, Finance, Govt. of Uttarakhand
13	Smt. Sojanya	In-Charge Secretary, Election, Govt. of Uttarakhand
14	Shri B.S. Manral	Additional Secretary/ Director URD, Govt. Of Uttarakhand.
15	Shri Uday Singh Rana	Additional Director URD, Uttarakhand.

Representatives of Rural Local Bodies

1	Shri Chaman Singh Chauhan	Chairman, Zila Panchayat Dehradun
2	Shri Akhilesh Uniyal	Member Zila Panchayat, Tehri Dobe Nagar, Haridwar
3	Smt. Beena Bahuguna	Block Pramukh, Raipur, Dehradun
4	Shri Ravindra Singh	Gram Pradhan, Baimaru, Chamoli
5	Shri Imaran Khan	Gram Pradhan, Kedarwala, Dehradun
6	Smt. Poonam Ramola	Gram Pradhan, Badimani, Uttarkashi
7	Shri Devi Dutt Pathak	Gram Pradhan, Takla, Bageshwar
8	Shri Prakesh Joshi	Chairman, Zila Panchayat Pithoragarh
9	Smt. Radha Raturi	Additional Chief Secretary, Govt. of Uttarakhand
10	Shri Amit Singh Negi	Secretary, Finance, Govt. of Uttarakhand
11	Smt Sojanya	In-Charge Secretary, Election, Govt. of Uttarakhand
12	Shri Ranjit Sinha	In-charge Secretary Panchayati Raj, Govt. of Uttarakhand
13	Shri H.C. Semwal	Additional Secretary/ Director, Panchayati Raj, Govt. of Uttarakhand
14	Smt. Pratima Painauli	Finance Controller, Department of Panchayati Raj
15	Shri Jitendra Kumar	DPRO, Panchayati Raj
16	Shri A.R. Kumethi	Assistant Account Officer, Panchayati Raj

Representatives of Trade & Industry

1	Shri Sudhir Chandra Nautiyal	Director, Industry
2	Shri Anupam Dwivedi	Deputy Director Industry
3	Shri Pankaj Gupta	President, Industries Association of Uttarakhand
4	Shri Anil Goyal	Industries Association of Uttarakhand

Fifteenth Finance Commission

5	Shri Rakesh Oberai	Former Chairman, Confederation of Indian Industries
6	Shri Sanjay Gupta	General Secretary, Confederation of Indian Industries
7	Shri Manmohan Jain	General Secretary, SIIDCUL Manufactures Association Uttarakhand
8	Shri N. P. Shukla	Vice President, Bhagwanpur Industries Association
9	Shri. Virendra Kalra	P.H.D. Chamber of Commerce
10	Shri. Ashok Bansal	President, Kumaon-Garhwal Chamber of Commerce and Industry.
11	Shri. R.K. Gupta	General Secretary, Kumaon-Garhwal Chamber of Commerce and Industry.
12	Shri Anil Marwah	State General Secretary Prantiya Industries Association, Uttarakhand
13	Shri Rakesh Bhatiya	President, Indian Industries Association,
14	Shri Sumanpreet Singh	Director, CII
15	Smt. Manisha Panwar	Principal Secretary
16	Smt. Sowjanya	Secretary, In-Charge

Representatives of Political Parties

1	Shri Munna Singh Chauhan	MLA, Bharatiya Janata Party
2	Shri Punit Mittal	Coordinator, Bharatiya Janata Party
3	Shri Samar Bhandari	State Secretary, Communist Party of India
4	Shri Ashok Sharma	Member State Council, Communist Party of India
5	Shri Suryakant Dhasmana	Senior Vice-President, Indian National Congress
6	Shri Rajesh Chamoli	Member, Indian National Congress
7	Shri Satyapal Singh	District President, Bahujan Samaj Party

8	Shri Bachchi Ram Kanswal	Member State Committee, Communist Party of India (M)
9	Shri Anant Akash	Member State Committee, Communist Party of India (M)
10	Shri Surendra Prasad Nautiyal	State General Secretary Nationalist Congress Party
11	Shri Vibhuti Bhusan Narang	District In-charge, Bahujan Samaj Party
12	Smt Radha Raturi	Additional Chief Secretary, Govt Of Uttarakhand.
13	Shri. Amit Singh Negi	Secretary Finance, Govt. Of Uttarakhand
14	Smt. Sojanya	In-Charge-Secretary, Election, Govt. Of Uttarakhand.

28. West Bengal (16-18 July 2018)

Representatives of State Government

1	Ms. Mamta Banerjee	Chief Minister
2	Dr. Amit Mitra	Finance Minister
3	Shri Malay Kumar De	Chief Secretary
4	Shri Hari Krishna Dwivedi	Additional Chief Secretary, Finance Department
5	Shri Gautam Sanyal	Principal Secretary, to the Chief Minister
6	Shri Saurabh Kumar Das	OSD in the rank of Additional Chief Secretary, Panchayat & Rural Development Department
7	Shri Debashis Sen	Additional Chief Secretary, Information Technology & Electronics Department
8	Shri Rajiva Sinha	Additional Chief Secretary, Micro Small & Medium Enterprise & Textile Department

Fifteenth Finance Commission

9	Dr. R. S. Shukla	Additional Chief Secretary, Higher Education Science & Technology Department and Bio-Technology Department
10	Shri Alapan Bandopadhyay	Additional Chief Secretary, Transport Department
11	Shri Naveen Prakash	Additional Chief Secretary, Irrigation & Waterways Department
12	Shri Sunil Kumar Gupta	Additional Chief Secretary, Power & NES Department
13	Shri Indavar Pandey	Additional Chief Secretary, Forest Department
14	Shri M Venkateswara Rao	Additional Chief Secretary, Cooperation Department
15	Shri Anil Verma	Principal Secretary, Health & Family Welfare Department
16	Shri Atri Bhattacharya	Principal Secretary, Home & Hill Affairs Department
17	Shri Ajit Ranjan Bardhan	Principal Secretary, Panchayat & Rural Development Department
18	Shri S.K. Thade	Principal Secretary, Backward Classes Welfare Department and Tribal Development
19	Shri Subrata Gupta	Principal Secretary, Urban Development & Municipal Affairs Department
20	Shri Vivek Kumar	Principal Secretary, Minority Affairs & Madrasah Education Department
21	Shri Manoj Kumar Agarwal	Principal Secretary, Food & Supplies Department

22	Shri Arnab Roy	Principal Secretary, Public Works Department
23	Shri Manoj Pant	Principal Secretary, Public Health Engineering Department
24	Smt. Roshni Sen	Principal Secretary, Technical Education and Training Department
25	Shri Dushyant Nariala	Principal Secretary, Disaster Management and Civil Defence Department
26	Shri Manish Jain	Secretary, School Education Department
27	Smt. Nandini Chakravorty	Secretary, Agriculture Department
28	Smt. Sanghamitra Ghosh	Secretary, Women & Child Development and Social Welfare Department

Representatives of Local Bodies

1	Shri Sovan Chatterjee	Mayor, Kolkata Municipal Corporation
2	Shri Sabyasachi Dutta	Mayor, Bidhannagar Municipal Corporation
3	Shri Dilip Kumar Agasty	Mayor, Durgapur Municipal Corporation
4	Shri Dilip Yadav	Chairman, Uttarpara-kotung Municipality
5	Shri Asim Saha	Chairman, Krishnanagar Municipality
6	Shri Dulal Chandra Das	Chairman, Mahestala Municipality
7	Shri Rathin Ghosh	Chairman, Madhyam Gram Municipality
8	Shri Shakti Roy Chowdhury	Chairman, Baruipur Municipality
9	Shri Kanailal Agarwal	Chairman, Islampur Municipality
10	Shri Apurba Sarkar	Chairman, Kandi Municipality
11	Shri Mozaharul Islam	Chairman, Jangipur Municipality
12	Smt. Mousumi Saha	Councillor, Beldanga Municipality
13	Shri Bikash Roy chowdhury	Sabhadhipati, Birbhum ZP
14	Ms Rehana Khatun	Sabhadhipati, North-24 Parganas ZP
15	Shri Mohan Sharma	Sabhadhipati, Alipurdar ZP
16	Ms Uttara Singha (Hazra)	Sabhadhipati, Pashchim Mehinipur ZP

Fifteenth Finance Commission

17	Shri Nepal Singha	Sabhadhipati, Salboni Panchayat Samity
18	Shri Somnath Sadhu	Sabhadhipati, Sainthia Panchayat Samity
19	Shri Abani Bhusan Singha	Sabhadhipati, Baghmundi Panchayat Samity
20	Shri Abdul Sadek	Prodhan, Panchkuri II Gram Panchayat
21	Ms Sajeda Bibi	Prodhan, Rajarhat Bishnupur II Gram Panchayat
22	Shri Rabindranath Bera	Prodhan, Digambarpur Gram Panchayat
23	Shri Kalipada Bauri	Prodhan, Shanka Gram Panchayat
24	Ms Rita Majhi	Prodhan, Kuchakola Gram Panchayat
25	Smt. Tarulata Lohar	Prodhan, Simlapal Gram Panchayat
26	Shri Siman Tudu	Member, Sankrail Panchayat Samity
27	Shri Jiten Mallick	Member, Jamboni Panchayat Samity

Representatives of Trade & Industry

1	Shri Mayank Jalan	Chairman, FICCI West Bengal State Council
2	Shri Sitaram Sharma	President, Bharat Chamber of Commerce
3	Shri Sajahan Biswas	President, The Oriental Chamber of Commerce
4	Shri Chandra Shekhar Ghosh	President, BCC&I
5	Shri Ramesh Agarwal	President, Merchant's Chamber of Commerce & Industry
6	Shri Atul Prakash Agarwal	Chairman, NASSCOMERC
7	Shri Hitangshu Kumar Guha	President Federation of Association of Cottage and Small Industries (FI)
8	Shri Subhas C Agarwal	President, Federation of South Bengal Chamber of Commerce & Industry
9	Shri Debashis Sen	Chairman, American Chamber of Commerce in India, Eastern Region

Representatives of Political Parties

1	Shri Partha Chatterjee	All India Trinamool Congress
2	Shri Firhad Hakim	All India Trinamool Congress
3	Shri Pramathesh Mukherjee	Revolutionary Socialist Party
4	Shri Subhas Naskar	Revolutionary Socialist Party
5	Dr. Barun Mukherji	All India Forward Bloc
6	Shri Hafiz Alam Sairani	All India Forward Bloc
7	Shri Prabod Chand Sinha	Nationalist Congress Party
8	Shri Krishan Kumar Sharma	Nationalist Congress Party
9	Dr. Ashim Dasgupta	Communist Party of India (Marxist)
10	Shri Ashok Bhattacharya	Communist Party of India (Marxist)
11	Shri Asok Roy	Communist Party of India
12	Shri Manoj Chatterjee	Communist Party of India
13	Dr. Pankaj Kr. Roy	Bharatiya Janata Party
14	Shri Kumud Biswas	Bahujan Samaj Party
15	Shri Sanjib Kirttania	Bahujan Samaj Party
16	Shri Nepal Mahata	Indian National Congress
17	Shri Soumyo Aich Roy	Indian National Congress

**EXPLANATORY MEMORANDUM AS TO THE ACTION TAKEN ON THE
RECOMMENDATIONS MADE BY THE FIFTEENTH FINANCE COMMISSION IN
ITS REPORT FOR FINANCIAL YEAR 2020-21 SUBMITTED TO THE PRESIDENT
ON DECEMBER 5, 2019.**

1. The Fifteenth Finance Commission (XV-FC) [Commission, henceforth] was constituted on 27th November 2017 by the President, vide Order number S.O. 3755(E) dated 27th November 2017. The Commission, vide S.O. No.4308 (E) dated 29th November, 2019, has been mandated to submit two reports i.e. a first report for financial year 2020-21 and a final report for the period 2021-22 to 2025-26. The date of submission of the final report is 30th October, 2020. The Commission submitted its first report covering the financial year 2020-21 to the President on 5th December 2019.
2. The Report of the Commission covering the financial year 2020-21 commencing from April 1, 2020, together with this Explanatory Memorandum on the action taken on the recommendations of the Commission, is being laid on the Table of the House, in pursuance of Article 281 of the Constitution. Summary of the main recommendations related to sharing of the Net proceeds of Union taxes between the Centre and the States, grants-in-aid of revenue of States under Art 275(1) of the Constitution, financing of relief expenditure, grants to local bodies and other recommendations are contained in this Memorandum. This Memorandum also contains the recommendations related to Sectoral Grants and Performance based indicators provided by the Commission in its report submitted on December 5th 2019.

Sharing of Union Taxes

3. The Commission has recommended that 41 per cent of the net proceeds of Union taxes should be shared with the States as against the present 42 %. The Commission felt that, financial resources equivalent to 1% of the net proceeds of Union taxes should be retained with the Central Government for financing the requirements of the newly formed Union Territories of Jammu & Kashmir and Ladakh.

The Government has accepted the above recommendation of the Commission.

Grants-in-aid of Revenues of States under Article 275 of the Constitution

4. The Commission has recommended Grants-in-aid of revenues of States for revenue

deficit, special grants, nutrition grants, local bodies and disaster management under Art 275 of the Constitution.

Revenue Deficit Grants

5. The Commission has recommended Post-Devolution Revenue Deficit Grants amounting to ₹74,340 crore for fourteen States in 2020-21. Of the total revenue deficit grants of ₹74,340 crore, ₹37,917 crore have been assigned to General States namely, Andhra Pradesh, Kerala, Punjab, Tamil Nadu, and West Bengal while ₹36,423 crore are assigned to North-Eastern and Hilly States namely Assam, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, and Uttarakhand. The details of the revenue deficit grants are contained in Chapter 4 of the Report.

The Government has accepted the above recommendations of the Commission

Special Grants

6. The Commission has recommended Special Grants aggregating to ₹6,764 cr in 2020-21. These grants have been provided to ensure that in FY 2020-21, no state receives in absolute terms less than what it received in FY 2019-20 on account of tax devolution and revenue deficit grants. The details of the revenue deficit grants are contained in Chapter 4 of the Report.

The Commission may be requested to reconsider the recommendation as it introduces a new principle.

Nutrition Grants

7. The Commission has recommended additional grants of ₹7,735 crores to States for nutrition in 2020-21. The Commission has recommended that the Nutrition grants should not be substituted for either the State share or Union share and are an additionality. The details of the revenue deficit grants and the manner of providing them are contained in Chapter 4 of the Report.

The Commission may review this recommendation as a part of its overall proposal of measurable performance-based incentives for States as per the ToR, in the main report

Local Bodies

8. The Commission has recommended grant for local bodies of all States amounting to ₹90,000 crore. The recommended allocation for rural local bodies (RLBs) and urban local bodies (ULBs) in 2020-21 are ₹60,750 crore and ₹29,250 crore respectively.
9. The Commission has recommended that the rural local body grants be given to all three tiers in the panchayats, i.e. village, block and district. The Commission has recommended that rural local body grants, totalling ₹60,750 crore shall have two components-basic and tied. The ratio of basic grants to tied grants shall be 50:50. The Commission has recommended that the basic grants are untied and can be used by the local bodies for location-specific felt needs, except for salary or other establishment expenditure.
10. The Commission has recommended that State Governments should make allotment of grants for both Fifth and Sixth Schedule areas falling within their jurisdiction. The inter-se allocation should be determined based on the population to area in the ratio of 90:10. The bifurcation into basic and tied grants shall be applicable to the fifth and sixth schedule areas.
11. The Commission has recommended that urban local bodies be provided total grants of ₹29,250 cr. The Commission has recommended providing ₹9,229 crore for the Million-Plus cities and ₹20,021 crore for the other category of cities/towns. The Commission has recommended that States should make allotment of grants on population basis for the Cantonment Boards within their territories. The details of the composition and manner of providing these grants are contained in Chapter 5 of the Report.

The Government has accepted these recommendations of the Commission

Disaster-related Grants

12. The Commission has recommended that the total amount allocated to the States for SDRMF shall be ₹28,983 crore in 2020-21, of which the Union share is ₹22,184 crore. The Commission has recommended that the allocation for National Disaster Risk Management Fund (NDRMF) be ₹12,390 crore in 2020-21 based on the expenditure-based methodology. The recommendations of the Commission in respect of Disaster Risk Management, including the composition and the earmarked allocations within the

SDRMF and the NDRMF, the details and conditionalities regarding release of these grants are contained in Chapter 6 of the Report.

The Government has accepted these recommendations of the Commission.

Sectoral Grants

13. The Report discusses the broad contours of sectoral grants and preparatory work to be undertaken by the State Government and different Ministries/Departments of the Union Government in regard to sectoral grants. The Commission has recommended that preparations be undertaken by the State Governments and the Ministries/Departments of the Central Government in respect of seven (7) different sectors. Contingent on their preparations, the Commission intends to provide sector-specific grants for health, pre-primary education, judiciary, rural connectivity, railways, statistics and police training and housing. The recommendations of the Commission on the sectoral grants are contained in Chapter 4 of the Report.

The Government has accepted these recommendations of the Commission in-principle.

Performance-based incentives

14. The Commission in its report has advised the States to undertake preparatory action by establishing a credible implementation and monitoring system in 2020-21, after developing robust, monitorable outcome indicators for releasing the grants to eligible States in subsequent years. The concerned Ministries/Departments are required to define the State-wise baseline indices/score/data using the indices to monitor annual incremental changes and issue guidelines before May/June 2020. These recommendations on the preparatory work to be undertaken by the States and the Ministries / Departments are contained in Chapter 4 of the Report.

The Government has accepted these recommendations of the Commission in-principle.

Other recommendations

15. In addition to the above, the Commission has made other recommendations related to revenue and expenditure reforms, at the Central and the State levels, accounting and budgeting reforms, additional disclosures by the Central Government and the State and local bodies.

Fifteenth Finance Commission

The Government will examine these recommendations of the Commission in due course.

Implementation

16. Orders on the recommendations under Art 270 and 275(1) of the Constitution relating to share in Union Taxes and duties and Grants-in-aid respectively will be issued after obtaining the approval of the President. Other recommendations of the Commission will be acted upon in due course.

Sd/-

New Delhi

NIRMALA SITHARAMAN

January 30, 2020

Minister of Finance

Annex 3.1
(para: 3.108)

Revenue Deficit of States

per cent of GSDP
Revenue Deficit [Surplus (-)]

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 (RE)	2020-21 (BE)
Andhra Pradesh	-0.4	-0.1	0.0	2.3	1.2	2.5	2.0	1.6	2.7	1.8
Arunachal Pradesh	-9.8	-7.8	-0.6	-11.0	-11.8	-12.0	-12.8	-15.3	-12.8	-21.3
Assam	-0.6	-1.0	-0.1	0.5	-2.4	0.1	0.5	-2.1	-0.2	-2.2
Bihar	-2.0	-1.8	-2.0	-1.7	-3.4	-2.6	-3.2	-1.3	3.0	-2.8
Chhattisgarh	-2.0	-1.5	0.4	0.7	-1.1	-2.2	-1.2	-0.2	2.9	-0.7
Goa	-0.7	0.6	1.0	-0.6	-0.2	-1.1	-0.7	-0.5	-0.3	-0.4
Gujarat	-0.5	-0.8	-0.6	-0.6	-0.2	-0.5	-0.4	-0.2	-0.1	0.0
Haryana	0.5	1.3	1.0	1.9	2.4	2.8	1.6	1.5	1.8	1.6
Himachal Pradesh	-0.9	0.7	1.7	1.9	-1.0	-0.7	-0.2	-1.0	2.4	0.4
Jammu & Kashmir	-2.7	-1.3	-0.1	0.4	0.5	-1.7	-5.5	3.1	--	--
Jharkhand	-0.9	-0.8	-1.4	0.1	-2.0	-0.8	-0.7	-1.9	-2.0	-0.5
Karnataka	-0.8	-0.3	0.0	-0.1	-0.2	-0.1	-0.3	0.0	0.0	0.0
Kerala	2.2	2.3	2.4	2.7	1.7	2.4	2.4	2.2	2.0	1.6
Madhya Pradesh	-3.1	-2.0	-1.3	-1.3	-1.1	-0.6	-0.6	-1.1	0.3	1.8
Maharashtra	0.2	-0.3	0.3	0.7	0.3	0.4	-0.1	-0.5	1.1	0.3
Manipur	-5.0	-10.9	-9.7	-4.0	-4.6	-4.4	-4.2	-2.9	-0.9	-5.9
Meghalaya	0.9	-2.5	-3.1	-0.8	-2.8	-2.2	-2.9	1.6	-2.0	-2.1
Mizoram	-1.8	-0.3	1.5	1.0	-7.3	-6.8	-9.1	-7.9	2.6	-2.4
Nagaland	-5.8	-4.3	-4.5	-4.8	-2.4	-3.6	-3.4	-1.9	2.1	-3.3
Odisha	-2.4	-2.2	-1.1	-1.9	-3.1	-2.4	-3.0	-2.9	-1.2	-1.5
Punjab	2.6	2.5	2.0	2.1	2.2	1.7	2.0	2.5	2.2	1.2
Rajasthan	-0.8	-0.7	0.2	0.5	0.9	2.4	2.2	3.1	2.7	1.1
Sikkim	-4.0	-6.3	-6.3	-4.7	-0.8	-4.0	-4.1	-2.4	-0.2	-1.8
Tamil Nadu	-0.2	-0.2	0.2	0.6	1.0	1.0	1.5	1.4	1.4	1.0
Telangana	--	--	--	--	0.0	-0.2	-0.5	-0.5	0.0	-0.4
Tripura	-8.7	-8.5	-6.6	-6.1	-4.3	-2.0	0.7	-0.3	3.8	0.4
Uttar Pradesh	-1.0	-0.6	-1.1	-2.2	-1.3	-1.6	-0.9	-1.7	-1.5	-1.5
Uttarakhand	-0.6	-1.4	-0.7	0.6	1.0	0.2	0.9	0.4	0.0	0.0
West Bengal	2.8	2.3	2.8	2.4	1.1	1.8	1.0	1.0	0.5	0.0
All States	-0.3	-0.2	0.1	0.4	0.0	0.3	0.1	0.1	0.8	0.1

Source: Finance Accounts and State Budgets 2020-21

GDP: CSO (2011-12 series) from 2011-12 to 2019-20 and 2020-21 (budget estimates)

GSDP: CSO (2011-12 series) from 2011-12 to 2018-19, 2019-20 (CSO/State's estimates) and 2020-21 (State's estimates)

Note 1: In respect of Andhra Pradesh, the data up to 2014-15 is for the undivided State.

Note 2: All States' figure is a percentage of GDP.

Note 3: Non-comparable estimates of GSDP have been used.

Gross Fiscal Deficit of States

per cent of GSDP
Revenue Deficit [Surplus (-)]

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 (RE)	2020-21 (BE)
Andhra Pradesh	2.1	2.2	2.0	4.0	3.7	4.5	4.1	4.1	4.2	4.8
Arunachal Pradesh	9.0	1.8	11.0	-2.9	-1.0	-4.2	1.4	8.0	3.1	2.4
Assam	1.1	1.0	2.1	2.8	-1.3	2.4	3.3	1.5	5.9	2.3
Bihar	2.4	2.3	2.6	3.3	3.2	3.9	3.1	2.6	9.5	3.0
Chhattisgarh	0.5	1.5	2.4	3.6	2.4	1.6	2.5	2.7	6.4	3.2
Goa	2.1	3.0	3.8	2.0	2.7	1.5	2.3	2.5	4.7	5.0
Gujarat	1.8	2.3	2.3	2.0	2.2	1.4	1.6	1.8	1.6	1.8
Haryana	2.4	3.0	2.1	2.9	6.4	4.7	2.9	3.0	2.8	2.7
Himachal Pradesh	2.2	3.6	4.2	4.0	1.9	4.6	2.8	2.3	6.4	4.0
Jammu & Kashmir	4.7	4.8	4.8	5.7	6.9	4.9	2.0	8.6	--	--
Jharkhand	1.3	1.9	1.2	3.0	5.6	4.3	4.4	2.2	2.4	2.1
Karnataka	2.0	2.1	2.1	2.1	1.8	2.4	2.3	2.5	2.3	2.6
Kerala	3.5	3.6	3.6	3.6	3.2	4.2	3.8	3.4	3.0	3.0
Madhya Pradesh	1.8	2.5	2.2	2.4	2.6	4.3	3.1	2.7	3.6	5.0
Maharashtra	1.6	0.9	1.6	1.8	1.4	1.8	1.0	0.9	2.7	1.7
Manipur	8.1	0.0	-1.7	3.3	1.7	2.6	1.3	3.3	8.9	4.1
Meghalaya	5.3	1.8	1.7	4.2	2.2	2.5	0.5	6.1	3.6	3.5
Mizoram	6.6	6.9	7.3	7.7	-2.7	-1.5	1.7	1.8	9.8	1.7
Nagaland	4.4	4.6	2.8	0.7	3.1	1.3	1.8	4.0	9.0	4.3
Odisha	-0.3	0.0	1.6	1.7	2.1	2.4	2.1	2.1	3.4	2.7
Punjab	3.2	3.1	2.6	3.1	4.5	12.4	2.7	3.1	3.0	2.9
Rajasthan	0.8	1.7	2.8	3.1	9.3	6.1	3.0	3.7	3.2	3.0
Sikkim	1.6	0.5	0.4	1.8	2.9	-0.4	1.8	2.2	3.7	3.0
Tamil Nadu	2.3	1.9	2.1	2.5	2.8	4.3	2.7	2.9	3.0	2.8
Telangana	--	--	--	--	3.3	5.4	3.5	3.1	2.3	3.0
Tripura	-1.3	-1.6	-0.2	3.6	4.6	6.4	4.7	2.7	6.5	3.5
Uttar Pradesh	2.1	2.3	2.5	3.2	5.1	4.3	1.9	2.1	2.8	3.0
Uttarakhand	1.5	1.2	1.8	3.6	3.5	2.8	3.6	3.0	2.5	2.6
West Bengal	3.4	3.2	3.7	3.8	2.6	2.9	3.0	3.1	2.7	2.2
All States	1.9	2.0	2.2	2.6	3.1	3.5	2.4	2.5	3.1	2.7

Source: Finance Accounts and State Budgets 2020-21

GDP: CSO (2011-12 series) from 2011-12 to 2019-20 and 2020-21 (budget estimates)

GSDP: CSO (2011-12 series) from 2011-12 to 2018-19, 2019-20 (CSO/State's estimates) and 2020-21 (State's estimates)

Note 1: In respect of Andhra Pradesh, the data up to 2014-15 is for the undivided State.

Note 2: All States' figure is a percentage of GDP.

Note 3: Non-comparable estimates of GSDP have been used.

Outstanding Debt and Liabilities of States

per cent of GSDP

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 (RE)	2020-21 (BE)
Andhra Pradesh	20.4	20.8	20.7	22.2	28.0	28.5	26.6	29.8	31.1	34.7
Arunachal Pradesh	36.5	35.4	33.8	34.1	31.8	28.3	32.1	34.9	44.0	43.5
Assam	22.0	19.5	17.9	18.1	17.1	17.3	17.4	18.8	20.4	22.5
Bihar	27.4	27.1	27.4	28.9	31.4	32.9	33.4	31.9	30.7	30.3
Chhattisgarh	10.8	10.9	12.0	14.0	16.8	17.6	19.3	22.0	25.4	26.2
Goa	22.6	29.5	35.3	29.0	28.3	26.7	26.8	27.9	25.8	25.8
Gujarat	24.5	23.0	22.7	21.9	21.5	20.8	19.3	19.0	18.9	18.1
Haryana	18.3	18.7	19.1	20.2	24.4	26.1	25.3	25.1	24.8	24.5
Himachal Pradesh	38.8	36.8	35.8	36.8	36.1	37.6	36.9	35.3	35.8	36.0
Jammu & Kashmir	46.3	46.2	46.7	49.1	47.2	49.8	49.0	50.7	--	--
Jharkhand	20.3	20.0	19.9	19.9	27.4	28.3	28.6	28.2	29.0	27.0
Karnataka	17.0	16.8	16.6	17.3	16.8	17.5	17.2	17.5	18.3	19.6
Kerala	25.6	26.3	26.7	27.7	28.6	29.9	30.6	30.9	30.8	30.5
Madhya Pradesh	25.9	23.6	22.0	22.6	23.5	23.7	23.8	23.9	24.9	28.8
Maharashtra	19.2	18.4	17.8	18.0	17.9	18.0	18.1	16.6	17.2	17.1
Manipur	49.4	49.5	43.6	40.6	41.6	41.4	37.1	37.5	37.9	36.0
Meghalaya	25.6	22.7	27.3	29.1	28.5	32.7	32.1	31.7	30.5	29.1
Mizoram	62.7	61.2	54.5	48.5	42.3	39.1	39.0	37.5	34.3	28.0
Nagaland	55.5	52.8	50.3	43.2	45.7	44.0	42.5	42.7	43.9	42.3
Odisha	18.4	16.6	15.1	16.1	18.2	18.2	22.1	22.0	23.3	22.0
Punjab	31.2	31.0	30.8	31.6	33.0	42.7	41.4	40.3	39.8	38.5
Rajasthan	24.5	23.9	23.6	24.0	30.7	33.5	33.7	33.0	33.4	33.1
Sikkim	22.9	22.4	22.1	22.6	22.0	22.6	21.0	22.1	23.2	24.6
Tamil Nadu	16.9	17.2	17.2	17.9	19.0	21.8	22.3	22.6	22.8	22.9
Telangana	--	--	--	--	17.0	20.5	22.0	22.9	22.7	22.9
Tripura	35.7	35.4	34.0	31.6	27.5	28.5	29.5	29.7	30.7	30.3
Uttar Pradesh	33.6	31.6	30.0	30.4	32.3	32.8	32.0	31.1	30.5	33.5
Uttarakhand	20.5	19.4	19.3	20.7	22.1	22.8	23.3	23.6	24.1	24.3
West Bengal	39.9	38.8	37.2	38.7	38.4	38.7	37.0	36.1	34.4	32.9
All States	22.6	22.0	21.6	21.9	23.0	24.3	24.4	24.5	25.5	25.4

Source: Finance Accounts and State Budgets 2020-21

GDP: CSO (2011-12 series) from 2011-12 to 2019-20 and 2020-21 (budget estimates)

GSDP: CSO (2011-12 series) from 2011-12 to 2018-19, 2019-20 (CSO/State's Estimates) and 2020-21 (State's estimates)

Note 1: In respect of Andhra Pradesh, the data up to 2014-15 is for the undivided State.

Note 2: All States' figure is a percentage of GDP.

Note 3: Non-comparable estimates of GSDP have been used.

Own Tax Revenues of States

per cent of GSDP

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 (RE)	2020-21 (BE)
Andhra Pradesh	7.2	7.4	7.0	7.0	6.6	6.5	6.2	6.7	5.9	7.0
Arunachal Pradesh	2.9	2.5	3.0	2.6	2.9	3.6	3.6	4.3	4.5	4.4
Assam	5.3	5.3	5.1	4.8	4.4	4.7	4.7	5.0	5.9	5.7
Bihar	5.1	5.8	6.3	6.1	6.8	5.6	4.9	5.5	5.6	5.1
Chhattisgarh	6.8	7.3	6.9	7.1	7.6	7.6	7.3	7.0	7.7	7.2
Goa	6.0	7.7	10.0	8.1	7.2	6.8	6.8	6.7	6.1	6.3
Gujarat	7.2	7.4	7.0	6.7	6.1	5.5	5.4	5.3	5.5	5.8
Haryana	6.9	6.8	6.4	6.3	6.2	6.1	6.3	5.8	5.8	5.5
Himachal Pradesh	5.6	5.6	5.4	5.7	5.9	5.6	5.1	4.9	4.8	6.0
Jammu & Kashmir	6.1	6.7	6.6	6.4	6.3	6.3	6.8	6.3	--	--
Jharkhand	4.6	4.7	5.0	4.7	5.6	5.6	4.6	5.0	6.2	5.7
Karnataka	7.7	7.7	7.7	7.7	7.2	6.9	6.4	6.3	6.0	6.2
Kerala	7.1	7.3	6.9	6.9	6.9	6.6	6.6	6.5	6.4	6.9
Madhya Pradesh	8.5	8.0	7.6	7.6	7.4	6.8	6.2	6.3	6.0	5.1
Maharashtra	6.8	7.1	6.6	6.5	6.4	6.2	7.0	7.1	6.9	7.0
Manipur	2.9	2.4	2.9	2.9	2.8	2.8	3.1	3.8	4.1	3.9
Meghalaya	3.5	3.9	4.1	4.0	4.2	4.3	4.9	5.4	5.7	5.5
Mizoram	2.5	2.7	2.2	2.0	2.4	2.6	2.9	3.7	2.5	2.1
Nagaland	2.5	2.4	2.0	2.1	2.2	2.4	2.6	3.1	3.5	3.2
Odisha	5.8	5.7	5.7	6.3	6.9	5.8	6.3	6.2	6.3	5.9
Punjab	7.1	7.6	7.2	7.2	6.8	6.5	6.5	6.0	5.9	5.6
Rajasthan	5.8	6.2	6.1	6.3	6.3	5.8	6.1	6.1	6.9	6.8
Sikkim	2.6	3.5	3.8	3.4	3.1	3.2	2.7	3.1	3.8	3.6
Tamil Nadu	7.9	8.3	7.6	7.3	6.8	6.6	6.4	6.5	6.5	6.4
Telangana	--	--	--	--	6.9	7.4	7.5	7.5	7.4	7.7
Tripura	4.5	4.6	4.2	4.0	3.7	3.6	3.3	3.5	3.9	3.9
Uttar Pradesh	7.3	7.1	7.1	7.3	7.1	6.7	6.7	7.2	7.5	9.3
Uttarakhand	4.9	4.9	4.9	5.2	5.3	5.6	4.6	5.0	4.6	4.7
West Bengal	4.8	5.5	5.3	5.5	5.3	5.2	5.4	5.6	5.2	4.9
All States	6.4	6.6	6.3	6.2	6.2	5.9	6.0	6.1	6.3	6.4

Source: Finance Accounts and State Budgets 2020-21

GDP: CSO (2011-12 series) from 2011-12 to 2019-20 and 2020-21 (budget estimates)

GSDP: CSO (2011-12 series) from 2011-12 to 2018-19, 2019-20 (CSO/State's estimates) and 2020-21 (State's estimates)

Note 1: In respect of Andhra Pradesh, the data up to 2014-15 is for the undivided State.

Note 2: All States' figure is a percentage of GDP.

Note 3: Non-comparable estimates of GSDP have been used.

Own Non-Tax Revenues of States

per cent of GSDP

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 (RE)	2020-21 (BE)
Andhra Pradesh	1.6	2.0	1.7	1.7	0.8	0.8	0.5	0.5	0.3	0.6
Arunachal Pradesh	3.3	2.3	2.8	2.5	2.1	2.7	1.6	2.5	3.1	2.0
Assam	2.0	1.6	1.5	1.2	1.2	1.7	1.4	2.6	2.8	1.8
Bihar	0.4	0.4	0.5	0.5	0.6	0.6	0.7	0.8	0.8	0.8
Chhattisgarh	2.6	2.6	2.5	2.2	2.3	2.3	2.3	2.5	2.8	2.5
Goa	5.5	4.8	4.6	4.9	4.4	4.3	4.4	3.9	3.8	4.2
Gujarat	0.9	0.8	0.9	1.0	1.0	1.1	1.1	0.9	1.0	0.8
Haryana	1.6	1.3	1.2	1.1	1.0	1.1	1.4	1.1	1.2	1.6
Himachal Pradesh	2.6	1.7	1.9	2.0	1.6	1.4	1.7	1.8	1.4	1.3
Jammu & Kashmir	2.6	2.5	3.0	2.0	3.3	3.3	3.1	2.8	--	--
Jharkhand	2.0	2.0	2.0	2.0	2.8	2.3	2.9	2.8	3.6	3.1
Karnataka	0.7	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4
Kerala	0.7	1.0	1.2	1.4	1.5	1.5	1.6	1.5	1.5	1.5
Madhya Pradesh	2.4	1.8	1.8	2.2	1.6	1.4	1.3	1.6	1.2	0.9
Maharashtra	0.6	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.6	0.6
Manipur	2.4	1.7	1.6	1.0	0.8	0.8	0.7	0.6	0.5	0.8
Meghalaya	1.8	2.2	2.6	1.5	0.9	2.5	1.2	1.3	1.6	1.6
Mizoram	2.3	2.5	1.9	1.8	2.0	2.1	2.1	2.3	2.0	1.9
Nagaland	1.9	1.5	1.3	1.5	1.3	1.6	1.6	0.9	1.4	0.9
Odisha	2.8	3.1	2.8	2.6	2.7	2.0	1.9	2.9	2.7	2.7
Punjab	0.5	0.9	1.0	0.8	0.7	1.4	0.9	1.4	1.4	1.2
Rajasthan	2.1	2.5	2.5	2.1	1.6	1.5	1.9	2.0	1.9	1.7
Sikkim	9.4	6.5	5.7	4.5	2.3	2.2	2.5	2.3	2.3	2.0
Tamil Nadu	0.8	0.8	1.0	0.8	0.8	0.8	0.7	0.9	0.8	0.8
Telangana	--	--	--	--	2.5	1.5	1.0	1.2	1.3	2.8
Tripura	1.1	0.8	1.0	0.7	0.7	0.6	1.1	0.7	0.5	0.5
Uttar Pradesh	1.4	1.6	1.7	2.0	2.0	2.2	1.4	1.8	1.7	1.7
Uttarakhand	1.0	1.2	0.9	0.7	0.7	0.7	0.8	1.3	1.8	1.2
West Bengal	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3
All States	1.1	1.2	1.2	1.2	1.1	1.1	1.0	1.1	1.1	1.2

Source: Finance Accounts and State Budgets 2020-21

GDP: CSO (2011-12 series) from 2011-12 to 2019-20 and 2020-21 (budget estimates)

GSDP: CSO (2011-12 series) from 2011-12 to 2018-19, 2019-20 (CSO/State's estimates) and 2020-21 (State's estimates)

Note 1: In respect of Andhra Pradesh, the data up to 2014-15 is for the undivided State.

Note 2: All States' figure is a percentage of GDP.

Note 3: Non-comparable estimates of GSDP have been used.

Total Transfers from Union (Tax Devolution & Grants) to the States

per cent of GSDP

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 (RE)	2020-21 (BE)
Andhra Pradesh	3.9	3.4	3.4	5.1	7.3	7.2	6.5	6.1	5.2	8.5
Arunachal Pradesh	43.6	41.1	34.2	45.7	52.0	53.0	56.1	59.0	51.5	62.3
Assam	11.8	12.7	11.5	13.4	13.0	12.9	13.0	12.5	16.9	15.0
Bihar	15.3	14.9	15.0	16.4	18.4	18.9	19.4	18.5	18.4	21.0
Chhattisgarh	7.0	6.7	6.1	7.8	10.6	11.6	12.2	11.8	12.6	13.4
Goa	2.2	2.8	3.4	3.1	3.9	4.1	4.7	5.0	6.0	5.9
Gujarat	2.2	2.1	2.1	2.3	2.4	2.7	2.8	2.8	2.5	2.0
Haryana	1.8	1.6	1.9	2.0	2.4	2.2	1.9	2.1	2.4	2.4
Himachal Pradesh	11.7	11.6	9.3	9.5	13.0	13.9	12.9	13.4	13.3	14.0
Jammu & Kashmir	23.0	20.9	18.8	21.0	20.9	24.1	24.9	23.8	--	--
Jharkhand	8.2	7.4	6.9	7.7	11.3	12.0	12.1	11.2	12.4	10.9
Karnataka	3.2	2.9	2.8	3.2	3.6	3.7	3.9	4.0	4.0	3.3
Kerala	2.7	2.4	2.5	3.0	3.8	3.7	3.6	3.9	3.5	3.3
Madhya Pradesh	8.9	8.6	7.8	8.7	10.5	10.8	11.2	10.6	9.2	8.3
Maharashtra	2.0	2.0	1.8	2.1	2.3	2.5	2.5	2.9	3.2	3.2
Manipur	38.5	45.5	40.5	40.3	38.8	39.3	36.4	33.5	41.5	49.2
Meghalaya	18.0	19.2	20.6	22.1	22.9	25.8	25.3	22.4	32.1	28.3
Mizoram	47.9	49.0	42.2	37.0	39.8	38.3	40.8	40.3	38.8	27.3
Nagaland	41.5	40.1	35.8	38.0	37.7	39.5	40.8	37.9	39.5	42.6
Odisha	8.8	8.0	8.0	9.3	11.5	11.1	11.1	11.2	12.0	10.5
Punjab	2.2	2.3	2.4	3.0	3.1	3.4	3.9	4.4	5.6	6.8
Rajasthan	5.2	4.9	5.0	6.4	6.8	7.0	7.3	6.6	6.5	6.8
Sikkim	20.9	20.7	21.7	21.0	15.6	16.9	14.9	15.2	15.6	17.3
Tamil Nadu	2.7	2.5	2.6	3.3	3.4	3.4	2.9	3.3	3.1	3.3
Telangana	--	--	--	--	3.8	3.7	3.3	3.1	2.8	2.5
Tripura	28.1	27.1	24.7	26.6	21.8	20.3	18.6	19.8	20.3	23.0
Uttar Pradesh	9.4	9.1	9.1	9.8	10.8	11.0	11.1	10.8	11.4	12.6
Uttarakhand	6.0	5.9	5.8	6.7	6.0	6.5	6.8	6.4	6.8	8.6
West Bengal	6.2	5.7	5.2	6.3	8.2	8.0	7.7	7.5	7.5	7.2
All States	5.1	4.8	4.7	5.4	6.0	6.3	6.3	6.3	6.4	6.6

Source: Finance Accounts and State Budgets 2020-21

GDP: CSO (2011-12 series) from 2011-12 to 2019-20 and 2020-21 (budget estimates)

GSDP: CSO (2011-12 series) from 2011-12 to 2018-19, 2019-20 (CSO/State's estimates) and 2020-21 (State's estimates)

Note 1: In respect of Andhra Pradesh, the data up to 2014-15 is for the undivided State.

Note 2: All States' figure is a percentage of GDP.

Note 3: Non-comparable estimates of GSDP have been used.

Revenue Expenditure of the States

per cent of GSDP

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 (RE)	2020-21 (BE)
Andhra Pradesh	12.2	12.6	12.1	16.1	15.9	17.0	15.3	14.9	14.1	17.9
Arunachal Pradesh	39.9	38.1	39.3	39.8	45.2	47.3	48.6	50.5	46.2	47.4
Assam	18.5	18.6	18.0	20.0	16.2	19.4	19.6	18.0	25.4	20.3
Bihar	18.8	19.3	19.7	21.2	22.5	22.5	21.9	23.5	27.8	24.0
Chhattisgarh	14.3	15.2	15.9	17.9	19.4	19.2	20.5	21.2	25.9	22.5
Goa	12.9	15.9	18.9	15.5	15.3	14.1	15.2	15.1	15.6	16.0
Gujarat	9.7	9.6	9.3	9.4	9.3	8.9	8.9	8.8	8.9	8.6
Haryana	10.8	11.0	10.5	11.2	12.0	12.2	11.3	10.5	11.1	11.2
Himachal Pradesh	19.1	19.5	18.3	19.1	19.5	20.2	19.6	19.1	22.0	21.7
Jammu & Kashmir	29.0	28.8	28.3	29.8	31.1	31.9	29.4	36.0	--	--
Jharkhand	13.9	13.4	12.4	14.5	17.7	19.1	18.9	17.0	20.2	19.1
Karnataka	10.7	11.0	10.9	11.3	11.2	10.9	10.5	10.6	10.4	10.0
Kerala	12.6	13.0	13.0	14.0	14.0	14.3	14.2	14.1	13.4	13.3
Madhya Pradesh	16.7	16.5	15.9	17.2	18.4	18.4	18.0	17.5	16.7	16.2
Maharashtra	9.6	9.5	9.4	10.0	9.7	9.7	10.1	10.1	11.9	11.1
Manipur	38.8	38.7	35.3	40.1	37.8	38.4	36.0	35.0	45.2	47.9
Meghalaya	24.3	22.9	24.2	26.9	25.3	30.4	28.5	30.6	37.5	33.2
Mizoram	50.9	53.9	47.8	41.8	36.8	36.2	36.7	38.5	46.0	28.9
Nagaland	40.0	39.7	34.6	36.8	38.8	39.8	41.6	40.0	46.5	43.4
Odisha	15.0	14.6	15.4	16.3	17.9	16.6	16.3	17.3	19.9	17.6
Punjab	12.4	13.3	12.5	13.1	12.8	13.0	13.3	14.3	15.1	14.9
Rajasthan	12.3	12.9	13.7	15.4	15.6	16.7	17.5	17.7	18.1	16.4
Sikkim	28.9	24.4	24.9	24.2	20.2	18.3	16.0	18.2	21.4	21.1
Tamil Nadu	11.2	11.4	11.3	12.0	12.0	11.8	11.5	12.1	11.8	11.5
Telangana	--	--	--	--	13.1	12.4	11.3	11.3	11.4	12.5
Tripura	25.0	24.1	23.2	25.2	21.9	22.4	23.7	23.9	28.6	27.8
Uttar Pradesh	17.1	17.1	16.8	16.9	18.7	18.3	18.2	18.1	19.2	22.1
Uttarakhand	11.3	10.6	10.9	13.1	13.0	13.0	13.1	13.1	13.2	14.4
West Bengal	14.1	13.9	13.6	14.4	14.9	15.3	14.5	14.3	13.5	12.4
All States	12.3	12.4	12.3	13.1	13.3	13.6	13.5	13.7	14.6	14.3

Source: Finance Accounts and State Budgets 2020-21

GDP: CSO (2011-12 series) from 2011-12 to 2019-20 and 2020-21 (budget estimates)

GSDP: CSO (2011-12 series) from 2011-12 to 2018-19, 2019-20 (CSO/State's estimates) and 2020-21 (State's estimates)

Note 1: In respect of Andhra Pradesh, the data up to 2014-15 is for the undivided State.

Note 2: All States' figure is a percentage of GDP.

Note 3: Non-comparable estimates of GSDP have been used.

Capital Expenditure of the States

per cent of GSDP

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 (RE)	2020-21 (BE)
Andhra Pradesh	2.5	2.3	2.1	2.2	2.5	2.3	2.1	2.5	1.9	3.0
Arunachal Pradesh	18.8	9.6	11.6	8.3	10.8	7.8	14.2	23.4	15.9	23.8
Assam	1.8	2.0	2.3	2.3	1.3	2.4	2.8	3.6	6.4	4.6
Bihar	4.4	4.1	4.7	5.4	6.6	6.5	6.2	4.2	6.6	5.8
Chhattisgarh	3.4	3.8	2.8	3.0	3.6	3.9	3.8	3.0	3.6	3.9
Goa	2.8	2.5	2.8	2.6	3.0	2.6	3.1	3.0	5.1	5.4
Gujarat	2.3	3.1	2.9	2.7	2.4	2.0	2.0	2.0	1.7	1.8
Haryana	2.0	1.8	1.2	1.0	4.1	2.0	2.3	2.2	1.9	1.5
Himachal Pradesh	3.2	2.9	2.5	2.8	2.9	5.4	3.1	3.3	4.0	3.7
Jammu & Kashmir	7.6	6.1	4.8	5.3	6.3	6.7	7.5	5.4	--	--
Jharkhand	2.2	2.8	2.6	2.9	7.6	5.2	5.1	4.1	4.4	2.7
Karnataka	2.9	2.4	2.2	2.2	2.0	2.5	2.6	2.5	2.3	2.6
Kerala	1.3	1.4	1.2	1.0	1.5	1.8	1.5	1.2	1.0	1.5
Madhya Pradesh	7.9	4.4	3.6	5.1	3.7	5.0	4.5	3.8	3.3	3.1
Maharashtra	1.5	1.3	1.3	1.2	1.2	1.4	1.2	1.4	1.7	1.5
Manipur	13.1	10.9	8.0	7.4	6.3	7.0	5.6	6.2	9.8	10.0
Meghalaya	4.6	4.4	4.9	5.1	5.1	4.8	3.4	4.5	5.7	5.7
Mizoram	8.7	7.6	6.1	6.9	4.7	5.5	10.9	9.8	7.3	4.2
Nagaland	10.3	8.9	7.3	5.6	5.4	5.0	5.2	5.9	6.9	7.6
Odisha	2.2	2.2	2.8	3.6	5.3	4.8	5.2	5.0	4.7	4.2
Punjab	0.7	0.7	0.7	1.0	2.3	10.7	0.7	0.7	3.6	1.7
Rajasthan	1.9	2.7	2.6	2.7	8.6	3.9	2.6	2.2	2.0	2.0
Sikkim	6.0	6.9	6.7	6.5	3.7	3.6	5.9	4.7	4.0	4.8
Tamil Nadu	2.9	2.3	2.0	2.1	1.8	3.6	1.8	1.9	1.9	2.1
Telangana	--	--	--	--	3.3	5.6	4.0	3.6	2.3	3.4
Tripura	7.3	6.9	6.5	9.6	8.9	8.4	4.1	3.0	2.7	3.1
Uttar Pradesh	3.1	3.0	3.7	5.5	6.5	5.9	2.8	4.1	4.6	4.6
Uttarakhand	2.2	2.9	2.7	3.2	2.4	2.6	2.7	2.6	2.5	2.6
West Bengal	0.6	0.9	1.1	1.4	1.7	1.4	2.0	2.3	2.3	2.2
All States	2.4	2.2	2.2	2.4	3.1	3.3	2.5	2.5	2.7	2.7

Source: Finance Accounts and State Budgets 2020-21

GDP: CSO (2011-12 series) from 2011-12 to 2019-20 and 2020-21 (budget estimates)

GSDP: CSO (2011-12 series) from 2011-12 to 2018-19, 2019-20 (CSO/State's estimates) and 2020-21 (State's estimates)

Note 1: In respect of Andhra Pradesh, the data up to 2014-15 is for the undivided State.

Note 2: All States' figure is a percentage of GDP.

Note 3: Non-comparable estimates of GSDP have been used.

Per Capita Revenue Expenditure

in Rs.

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Andhra Pradesh	10642	12047	12903	19286	19020	22903	23748	25042
Arunachal Pradesh	31556	33517	39337	48128	55163	60727	69034	77154
Assam	8438	9149	9916	11959	11181	14722	16433	16668
Bihar	4426	5104	5763	6590	7475	8339	8772	10515
Chhattisgarh	8776	10294	12342	14624	15897	17243	19810	22332
Goa	37430	41096	45813	49567	55944	58483	69043	72154
Gujarat	9809	11287	12036	13676	14919	15972	17720	19658
Haryana	12525	14687	15933	18422	21907	24944	26341	27354
Himachal Pradesh	20139	23232	24708	27932	31206	35151	37402	40442
Jammu & Kashmir	17926	19554	20748	22153	27096	29175	29534	39882
Jharkhand	6303	6913	6823	9093	10286	12483	13904	13618
Karnataka	10591	12275	14196	16315	18228	20327	21718	24774
Kerala	13744	15888	17886	21112	23041	26542	28976	31823
Madhya Pradesh	7184	8443	9215	10690	12744	15041	16157	17317
Maharashtra	10923	12129	13393	15185	16107	17859	20042	21945
Manipur	17310	17985	18930	23539	23400	25388	28152	28961
Meghalaya	16095	16290	17708	19525	19406	24952	24678	29412
Mizoram	33286	39745	42439	48270	46735	51321	58560	63285
Nagaland	24488	27840	28271	32907	36504	41656	49068	52025
Odisha	8231	9031	10716	11947	13666	15044	16547	19579
Punjab	11821	13933	14513	16036	17004	18535	20667	24626
Rajasthan	7762	9050	10615	13102	14513	17121	19360	21823
Sikkim	52608	48508	55151	58941	56947	58548	63484	79191
Tamil Nadu	11574	13309	14956	17426	18944	20469	22325	26103
Telangana	--	--	--	--	20438	21712	22535	25375
Tripura	13019	13961	15763	19515	20416	22740	26334	29925
Uttar Pradesh	6145	6875	7610	8106	9930	10878	12055	13457
Uttarakhand	12765	13551	15531	20000	21528	23251	26400	28839
West Bengal	7987	8855	9802	10958	12438	13879	14476	15887
All States	8959	10143	11224	13155	14589	16364	17798	19842

Source: Finance Accounts; State Budgets 2020-21 and CSO (population estimates)

Note: In respect of Andhra Pradesh, the data up to 2014-15 is for the undivided State.

Interest Payments

per cent of GSDP

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 (RE)	2020-21 (BE)
Andhra Pradesh	1.4	1.4	1.4	1.5	1.6	1.7	1.7	1.8	1.7	2.0
Arunachal Pradesh	2.5	2.2	2.1	2.0	2.2	2.0	2.1	2.1	2.3	2.4
Assam	1.4	1.3	1.2	1.2	1.1	1.2	1.1	1.2	1.3	1.4
Bihar	1.7	1.6	1.7	1.8	1.9	1.9	1.9	1.9	1.8	1.9
Chhattisgarh	0.8	0.6	0.7	0.8	1.0	1.1	1.1	1.2	1.5	1.6
Goa	1.7	2.1	2.5	2.1	2.0	1.8	1.8	1.8	1.8	1.9
Gujarat	1.8	1.7	1.7	1.6	1.6	1.5	1.4	1.3	1.4	1.3
Haryana	1.3	1.4	1.5	1.6	1.7	1.9	1.8	1.8	1.9	1.9
Himachal Pradesh	2.9	2.9	2.6	2.7	2.8	2.7	2.7	2.6	2.7	2.7
Jammu & Kashmir	3.0	3.1	3.1	3.6	3.2	3.7	3.3	3.3	--	--
Jharkhand	1.5	1.4	1.4	1.3	1.6	1.8	1.7	1.6	1.6	1.5
Karnataka	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.2
Kerala	1.7	1.7	1.8	1.9	2.0	1.9	2.2	2.1	2.1	2.0
Madhya Pradesh	1.7	1.5	1.5	1.5	1.5	1.4	1.5	1.6	1.5	1.7
Maharashtra	1.4	1.3	1.3	1.3	1.3	1.3	1.4	1.3	1.2	1.1
Manipur	3.1	3.2	2.7	2.6	2.6	2.6	2.2	2.1	1.8	1.7
Meghalaya	1.4	1.4	1.6	1.7	1.9	1.9	2.0	2.0	2.0	1.9
Mizoram	3.8	3.4	2.8	2.3	2.4	2.0	1.8	1.9	1.6	1.2
Nagaland	3.4	3.2	3.0	3.0	3.0	2.9	2.8	2.8	3.3	3.1
Odisha	1.1	1.1	1.0	0.9	1.0	1.0	1.1	1.2	1.2	1.1
Punjab	2.4	2.3	2.4	2.5	2.5	2.7	3.3	3.1	3.1	3.0
Rajasthan	1.8	1.7	1.6	1.7	1.8	2.3	2.4	2.3	2.3	2.2
Sikkim	1.7	1.6	1.5	1.6	1.5	1.6	1.4	1.5	1.7	1.6
Tamil Nadu	1.2	1.2	1.3	1.4	1.5	1.6	1.8	1.8	1.7	1.7
Telangana	--	--	--	--	1.3	1.3	1.4	1.5	1.5	1.3
Tripura	2.6	2.5	2.3	2.3	2.0	2.0	2.0	2.0	2.1	2.0
Uttar Pradesh	2.1	2.1	1.9	1.9	1.9	2.1	2.0	1.9	1.9	2.1
Uttarakhand	1.5	1.6	1.4	1.5	1.7	1.9	1.8	1.8	1.9	2.0
West Bengal	3.1	3.0	3.1	3.0	2.9	2.9	2.9	2.7	2.5	2.3
All States	1.6	1.5	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.7

Source: Finance Accounts and State Budgets 2020-21

GDP: CSO (2011-12 series) from 2011-12 to 2019-20 and 2020-21 (budget estimates)

GSDP: CSO (2011-12 series) from 2011-12 to 2018-19, 2019-20 (CSO/State's estimates) and 2020-21 (State's estimates)

Note 1: In respect of Andhra Pradesh, the data up to 2014-15 is for the undivided State.

Note 2: All States' figure is a percentage of GDP.

Note 3: Non-comparable estimates of GSDP have been used.

Per Capita Capital Expenditure

in Rs.

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Andhra Pradesh	2202	2236	2218	2618	2982	3096	3188	4255
Arunachal Pradesh	14826	8475	11656	10007	13234	10047	20223	35677
Assam	825	966	1243	1390	892	1790	2354	3328
Bihar	1024	1094	1366	1682	2198	2404	2492	1897
Chhattisgarh	2065	2598	2213	2452	2950	3488	3653	3170
Goa	8145	6415	6818	8274	10797	10832	13936	14082
Gujarat	2367	3583	3723	3868	3870	3510	4044	4411
Haryana	2347	2424	1792	1710	7455	4149	5369	5695
Himachal Pradesh	3337	3481	3399	4160	4656	9416	5887	6939
Jammu & Kashmir	4714	4140	3549	3944	5524	6128	7491	6032
Jharkhand	1014	1424	1437	1821	4401	3376	3767	3281
Karnataka	2817	2668	2808	3180	3329	4636	5451	5903
Kerala	1448	1705	1703	1471	2443	3288	2983	2814
Madhya Pradesh	3383	2272	2096	3168	2554	4055	4027	3732
Maharashtra	1655	1645	1873	1767	2023	2666	2308	3007
Manipur	5862	5091	4276	4317	3929	4634	4346	5142
Meghalaya	3021	3113	3566	3668	3880	3953	2946	4321
Mizoram	5706	5622	5438	7941	6024	7730	17373	16096
Nagaland	6289	6249	5934	4979	5100	5181	6138	7627
Odisha	1215	1379	1931	2671	4050	4331	5294	5655
Punjab	635	746	825	1166	3066	15322	1030	1232
Rajasthan	1190	1868	2035	2329	8003	4032	2915	2715
Sikkim	10830	13647	14710	15913	10328	11395	23299	20271
Tamil Nadu	3012	2651	2644	2992	2865	6247	3553	4075
Telangana	--	--	--	--	5166	9818	7998	8194
Tripura	3820	4023	4389	7467	8329	8528	4536	3730
Uttar Pradesh	1119	1213	1652	2615	3433	3519	1838	3067
Uttarakhand	2522	3703	3821	4810	4010	4710	5439	5704
West Bengal	350	605	810	1098	1390	1299	1984	2497
All States	1753	1838	1989	2422	3366	3999	3294	3677

Source: Finance Accounts; State Budgets 2020-21 and CSO (population estimates)

Note 1: In respect of Andhra Pradesh, the data up to 2014-15 is for the undivided State.

Per Capita Total Expenditure

in Rs.

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Andhra Pradesh	12844	14284	15121	21904	22002	25998	26936	29297
Arunachal Pradesh	46382	41992	50993	58135	68397	70775	89257	112831
Assam	9263	10115	11160	13349	12073	16512	18787	19996
Bihar	5450	6197	7129	8272	9672	10744	11263	12412
Chhattisgarh	10841	12893	14555	17076	18847	20731	23464	25503
Goa	45575	47511	52631	57841	66741	69315	82979	86236
Gujarat	12176	14870	15759	17544	18789	19482	21765	24069
Haryana	14873	17111	17724	20132	29362	29093	31711	33049
Himachal Pradesh	23476	26713	28107	32092	35862	44567	43290	47381
Jammu & Kashmir	22641	23694	24297	26097	32620	35303	37025	45913
Jharkhand	7317	8337	8260	10914	14686	15859	17671	16898
Karnataka	13408	14943	17004	19495	21557	24962	27168	30677
Kerala	15192	17593	19589	22582	25483	29830	31959	34637
Madhya Pradesh	10567	10715	11311	13858	15297	19097	20184	21049
Maharashtra	12577	13774	15267	16952	18129	20525	22350	24953
Manipur	23172	23076	23207	27856	27329	30021	32498	34103
Meghalaya	19116	19403	21274	23193	23286	28905	27624	33733
Mizoram	38991	45367	47877	56212	52760	59051	75932	79381
Nagaland	30777	34089	34206	37886	41604	46837	55206	59651
Odisha	9446	10410	12647	14618	17715	19375	21841	25234
Punjab	12456	14679	15338	17202	20070	33857	21697	25858
Rajasthan	8952	10918	12650	15430	22516	21153	22274	24539
Sikkim	63438	62155	69861	74854	67275	69944	86783	99461
Tamil Nadu	14586	15960	17600	20418	21809	26717	25879	30178
Telangana	--	--	--	--	25604	31530	30533	33569
Tripura	16839	17983	20152	26982	28745	31269	30870	33655
Uttar Pradesh	7264	8089	9262	10721	13363	14396	13894	16524
Uttarakhand	15287	17254	19353	24810	25538	27961	31839	34543
West Bengal	8337	9460	10612	12056	13828	15178	16460	18384
All States	10712	11981	13213	15578	17955	20363	21091	23519

Source: Finance Accounts; State Budgets 2020-21 and CSO (population estimates)

Note 1: In respect of Andhra Pradesh, the data up to 2014-15 is for the undivided State.

Assessment of Union Government Finances for the Award Period of the FC-XV

(Rs. crore)

	2020-21 (BE)	2020-21 (Reassessed)	2021-22	2022-23	2023-24	2024-25	2025-26
Gross Revenue Receipts	2808037	2135156	2429405	2684206	2999062	3381073	3841641
Gross Tax Revenue	2423020	1876118	2135398	2362270	2643322	2986200	3401357
Corporation Tax	681000	490050	559515	623300	701836	798338	917690
Income Tax	638000	443444	509295	567354	641820	737130	855808
Customs Duties	138000	101893	117024	129253	144182	163214	185737
Union Excise Duties	267000	295639	323577	345095	370459	398984	431103
Service tax	1020	-	-	-	-	-	-
Goods and Services Tax	690500	541310	621694	692567	779831	882768	1004590
Other Taxes	7500	3782	4293	4701	5194	5766	6429
Non-Tax Revenues	385017	259038	294007	321936	355740	394873	440284
Interest Receipts	11042	11042	11042	11042	11042	11042	11042
Dividends and Profits	65747	33411	37921	41523	45883	50931	56788
Dividend/Surplus from RBI	89649	89649	101751	111417	123116	136659	152375
Petroleum	14075	11131	12633	13833	15286	16967	18919
Telecommunication	133027	69846	70000	70000	65000	60000	60000
Other Non Tax Revenues	71477	43959	60660	74121	95413	119274	141160
Divisible pool	1913731	1399846	1606318	1786897	2010695	2284310	2616072
Tax Share to States	784181	573937	658591	732628	824385	936567	1072589
NCCD Transfer to NCCF/NDRF	2930	2930	2930	2930	2930	2930	2930
Net Revenues to the Centre	2020926	1558288	1767884	1948650	2171747	2441576	2766120
Revenue Expenditure	2630145	2690145	2838995	3011135	3191617	3406586	3679145
General services	1270606	1216748	1313527	1424012	1538544	1656171	1776717
Interest Payments	708203	678635	760156	838425	917018	995750	1074093
Defence revenue expenditure	209319	209319	220832	235722	252659	271501	292543
Pensions	210682	186392	189188	199593	210571	222152	234371
Police	93597	93597	94346	99252	105008	111099	117542
Fiscal Services	18780	18780	18857	19688	20556	21463	22409
External Affairs	8876	8876	8912	9411	10104	10848	11647
Other general services	21149	21149	21236	21921	22628	23358	24112
Social Services	125274	156214	165751	182608	203825	227805	254941
Health	30940	61880	71169	82599	95866	111264	129135
Other Social Services	94334	94334	94582	100009	107959	116541	125806

Fifteenth Finance Commission

	2020-21 (BE)	2020-21 (Reassessed)	2021-22	2022-23	2023-24	2024-25	2025-26
Economic Services (excluding subsidy)	228315	287075	274904	282770	300749	319337	338437
Transport and Communication	37021	37021	37073	39245	42555	46145	50037
Science, Technology & Environment	30516	30516	30559	32349	35078	38037	41245
Export Promotion	2256	2256	2259	2391	2593	2811	3049
Power	13392	13392	13411	14197	15395	16693	18101
Other economic services	145130	203890	191602	194588	205128	215651	226005
Subsidy	262109	312109	314148	322093	332615	343307	355340
Food	115570	165570	187003	194484	202263	210353	218768
Others	146539	146539	127145	127609	130352	132954	136572
Grants-in-Aid to State Governments Recommended by Finance Commission	149925	196449	233279	227846	198012	190203	183722
Revenue deficit grants	30000	74340	118452	86201	51673	24483	13705
Disaster relief grants to States	20000	22184	22184	23294	24466	25688	26969
Grants to local government to States	99925	99925	80297	84703	87181	92087	92093
Sector-specific grant	-	-	12346	23729	24773	33062	36077
State-specific grant	-	-	-	9919	9919	14883	14878
Provision for other transfers (expected) to States**, of which	511500	439134	444485	468941	503198	541173	625050
GST compensation to States	127440	93480	90189	100474	112623	127163	186199
Grants-in-Aid to Union Territories	47258	47258	54228	60324	67879	77116	88316
Other revenue expenditure	35158	35158	38673	42541	46795	51474	56622
Capital Expenditure	412085	352085	369269	357910	401577	450192	485619
Non-Debt Capital Receipts	224967	68620	138345	113478	108589	103657	98754
Revenue Deficit/Surplus(-)	609219	1131857	1071111	1062485	1019870	965011	913022
Fiscal Deficit/Surplus(-)	796337	1415322	1302035	1306918	1312858	1311545	1299887
Adjusted Outstanding Debt*	10676357	11400438	12673209	14026621	15406827	16777522	18105890
GDP	22489420	19119458	21700585	23762140	26257165	29145453	32497181

Note: (*) The adjusted outstanding liabilities presented in the table are equal to the outstanding liabilities, minus the State borrowing from NSSF, minus cash balances minus Central loans to State Government plus extra budgetary resources and finally adjusted for external debt at current exchange rate.

(**) Includes transfers made through functional heads also. The functional heads have been adjusted to this extent.

Assessment of Union Government Finances for the Award Period of the FC-XV

(% of GDP)

	2020-21 (BE)	2020-21 (Reassessed)	2021-22	2022-23	2023-24	2024-25	2025-26
Gross Revenue Receipts	12.49	11.17	11.20	11.30	11.42	11.60	11.82
Gross Tax Revenue	10.77	9.81	9.84	9.94	10.07	10.25	10.47
Corporation Tax	3.03	2.56	2.58	2.62	2.67	2.74	2.82
Income Tax	2.84	2.32	2.35	2.39	2.44	2.53	2.63
Customs Duties	0.61	0.53	0.54	0.54	0.55	0.56	0.57
Union Excise Duties	1.19	1.55	1.49	1.45	1.41	1.37	1.33
Service tax	0.00	-	-	-	-	-	-
Goods and Services Tax	3.07	2.83	2.86	2.91	2.97	3.03	3.09
Other Taxes	0.03	0.02	0.02	0.02	0.02	0.02	0.02
Non-Tax Revenues	1.71	1.35	1.35	1.35	1.35	1.35	1.35
Interest Receipts	0.05	0.06	0.05	0.05	0.04	0.04	0.03
Dividends and Profits	0.29	0.17	0.17	0.17	0.17	0.17	0.17
Dividend/Surplus from RBI	0.40	0.47	0.47	0.47	0.47	0.47	0.47
Petroleum	0.06	0.06	0.06	0.06	0.06	0.06	0.06
Telecommunication	0.59	0.37	0.32	0.29	0.25	0.21	0.18
Other Non Tax Revenues	0.32	0.23	0.28	0.31	0.36	0.41	0.43
Divisible Pool	8.51	7.32	7.40	7.52	7.66	7.84	8.05
Tax Share to States	3.49	3.00	3.03	3.08	3.14	3.21	3.30
NCCD Transfer to NCCF/NDRF	0.01	0.02	0.01	0.01	0.01	0.01	0.01
Net Revenues to the Centre	8.99	8.15	8.15	8.20	8.27	8.38	8.51
Revenue Expenditure	11.70	14.07	13.08	12.67	12.16	11.69	11.32
General services	5.65	6.36	6.05	5.99	5.86	5.68	5.47
Interest Payments	3.15	3.55	3.50	3.53	3.49	3.42	3.31
Defence revenue expenditure	0.93	1.09	1.02	0.99	0.96	0.93	0.90
Pensions	0.94	0.97	0.87	0.84	0.80	0.76	0.72
Police	0.42	0.49	0.43	0.42	0.40	0.38	0.36
Fiscal Services	0.08	0.10	0.09	0.08	0.08	0.07	0.07
External Affairs	0.04	0.05	0.04	0.04	0.04	0.04	0.04
Other general services	0.09	0.11	0.10	0.09	0.09	0.08	0.07
Social Services	0.56	0.82	0.76	0.77	0.78	0.78	0.78
Health	0.14	0.32	0.33	0.35	0.37	0.38	0.40
Other Social Services	0.42	0.49	0.44	0.42	0.41	0.40	0.39

Fifteenth Finance Commission

	2020-21 (BE)	2020-21 (Reassessed)	2021-22	2022-23	2023-24	2024-25	2025-26
Economic Services (excluding subsidy)	1.02	1.50	1.27	1.19	1.15	1.10	1.04
Transport and Communication	0.16	0.19	0.17	0.17	0.16	0.16	0.15
Science, Technology & Environment	0.14	0.16	0.14	0.14	0.13	0.13	0.13
Export Promotion	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Power	0.06	0.07	0.06	0.06	0.06	0.06	0.06
Other economic services	0.65	1.07	0.88	0.82	0.78	0.74	0.70
Subsidy	1.17	1.63	1.45	1.36	1.27	1.18	1.09
Food	0.51	0.87	0.86	0.82	0.77	0.72	0.67
Others	0.65	0.77	0.59	0.54	0.50	0.46	0.42
Grants-in-Aid to State Governments Recommended by Finance Commission	0.67	1.03	1.07	0.96	0.75	0.65	0.57
Revenue Deficit Grants	0.13	0.39	0.55	0.36	0.20	0.08	0.04
Disaster Relief Grants to States	0.09	0.12	0.10	0.10	0.09	0.09	0.08
Grants to local government to States	0.44	0.52	0.37	0.36	0.33	0.32	0.28
Sector-specific grant	-	-	0.06	0.10	0.09	0.11	0.11
State-specific grant	-	-	-	0.04	0.04	0.05	0.05
Provision for other transfers (expected) to States**, of which	2.27	2.30	2.05	1.97	1.92	1.86	1.92
GST compensation to States	0.57	0.49	0.42	0.42	0.43	0.44	0.57
Grants-in-Aid to Union Territories	0.21	0.25	0.25	0.25	0.26	0.26	0.27
Other revenue expenditure	0.16	0.18	0.18	0.18	0.18	0.18	0.17
Capital Expenditure	1.83	1.84	1.70	1.51	1.53	1.54	1.49
Non-Debt Capital Receipts	1.00	0.36	0.64	0.48	0.41	0.36	0.30
Revenue Deficit/Surplus(-)	2.71	5.92	4.94	4.47	3.88	3.31	2.81
Fiscal Deficit/Surplus(-)	3.54	7.40	6.00	5.50	5.00	4.50	4.00
Adjusted Outstanding Debt*	47.47	59.63	58.40	59.03	58.68	57.56	55.72

Note: (*) The adjusted outstanding liabilities presented in the table are equal to the outstanding liabilities minus the State borrowing from NSSF, minus cash balances minus Central loans to State Governments plus extra budgetary resources and finally adjusted for external debt at current exchange rate.

(**) Includes transfers made through functional heads also. The functional heads have been adjusted to this extent. Totals may not add up due to rounding-off.

Transfers Recommended by the FC-XV

(Rs. crore)

	2020-21 (BE)	2020-21 (Reassessed)	2021-22	2022-23	2023-24	2024-25	2025-26	Total (2021-26)
1 Tax devolution to States	784181	573937	658591	732628	824385	936567	1072589	4224760
2 Total Grants to States from Finance Commission (A+B+C+D+E)	149925	196449	233279	227846	198012	190203	183722	1033062
A Post Devolution Revenue Deficit Grants to States	30000	74340	118452	86201	51673	24483	13705	294514
B Disaster Relief Grants to States	20000	22184	22184	23294	24466	25688	26969	122601
C Grants to local governments to States	99925	99925	80297	84703	87181	92087	92093	436361
D State specific Grants	-	-	-	9919	9919	14883	14878	49599
E Sector specific Grants	-	-	12346	23729	24773	33062	36077	129987
3 Aggregate Transfers to States from Finance Commission (1+2)	934106	770386	891870	960474	1022397	1126770	1256311	5257822
4 Divisible Pool	1913731	1399846	1606318	1786897	2010695	2284310	2616072	10304292
5 Fiscal Space Available with the Union Government (4-3) of which	979626	629460	714449	826423	988298	1157540	1359760	5046470
6 Provision for other transfers (expected) to States excl GST compensation (7-2)	384060	345654	354296	368467	390575	414010	438851	1966199
7 Total Grants from the Union to States excl GST compensation	533985	542104	587575	596313	588587	604213	622573	2999261
8 Aggregate Transfers to States excl GST compensation (1+7)	1318166	1116040	1246165	1328941	1412972	1540780	1695162	7224021
As a percentage of divisible pool								
1 Tax Devolution to States	41.0	41.0	41.0	41.0	41.0	41.0	41.0	41.0
2 Grants from FC to States	7.8	14.0	14.5	12.8	9.8	8.3	7.0	10.0
3 Tax Devolution and FC Grants to States	48.8	55.0	55.5	53.8	50.8	49.3	48.0	51.0
4 Fiscal Space with the Union of which	51.2	45.0	44.5	46.2	49.2	50.7	52.0	49.0
5 Provision for other transfers (expected) to States excl GST compensation	20.1	24.7	22.1	20.6	19.4	18.1	16.8	19.1
6 Aggregate Transfers to States excl GST compensation	68.9	79.7	77.6	74.4	70.3	67.5	64.8	70.1

Aggregate Transfers as a Percentage of Gross Tax Revenue, Revenue Receipts and GDP

	2020-21 (BE)	2020-21 (Reassessed)	2021-22	2022-23	2023-24	2024-25	2025-26	Total (2021-26)
1 Gross Tax Revenues of the Union (Rs. crore)	2423020	1876118	2135398	2362270	2643322	2986200	3401357	13528547
2 Gross Revenue Receipts of the Union (Rs. crore)	2808037	2135156	2429405	2684206	2999062	3381073	3841641	15335387
3 GDP (Rs. crore)	22489420	19119458	21700585	23762140	26257165	29145453	32497181	133362524
4 All State GSDP (Rs. crore)	17960017	20385943	22321586	24671305	27391969	30542510	32497181	125313313
5 Aggregate Transfers (expected) to States as a Percentage of Gross Tax Revenues of the Union	57.4	62.6	60.9	58.8	55.8	53.9	52.7	55.9
6 Aggregate Transfers (expected) to States as a Percentage of Gross Revenue Receipts of the Union	49.2	54.7	53.3	51.4	49.0	47.4	46.4	49.1
7 Aggregate Transfers (expected) to States as a Percentage of GDP	5.9	5.8	5.7	5.6	5.4	5.3	5.2	5.4
8 Aggregate Transfers (expected) to States as a Percentage of All State GSDP		6.2	6.1	6.0	5.7	5.6	5.6	5.8

Note: Aggregate transfers exclude GST Gst compensation to the States

Normatively Assessed Annual Growth Rate of Comparable GSDP

(Per cent)

Category	States	Per capita revenue expenditure index to group average	Groups at second stage	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
General States	Goa	387	GS group (a)	-0.5	15.0	12.0	12.5	13.0	13.0	
	Kerala	167		-0.5	15.0	12.0	12.5	13.0	13.0	
	Haryana	147		-0.5	15.0	12.0	12.5	13.0	13.0	
	Andhra Pradesh	134	GS group (b)	-0.5	14.5	11.5	12.0	12.5	12.5	
	Tamil Nadu	133		-2.0	14.5	11.5	12.0	12.5	12.5	
	Telangana	131		-2.0	14.5	11.5	12.0	12.5	12.5	
	Karnataka	128	GS group (c)	-8.8	15.3	10.8	11.9	12.4	13.0	
	Punjab	124		-2.8	11.1	7.8	8.6	9.0	9.3	
	Chhattisgarh	116		-3.6	11.1	7.8	8.6	9.0	9.3	
	Maharashtra	115		-10.3	14.2	8.0	9.7	10.3	11.6	
	Rajasthan	113		-4.9	12.7	8.8	9.7	10.3	10.6	
	Gujarat	103	-11.8	15.3	9.5	11.9	12.4	13.0		
	Odisha	99	GS group (d)	-5.3	11.1	7.8	8.6	9.0	9.3	
	Madhya Pradesh	92		-3.6	11.1	7.8	8.6	9.0	9.3	
	West Bengal	83		-3.6	11.1	7.8	8.6	9.0	9.3	
	Jharkhand	75	GS group (e)	-9.0	12.0	8.0	9.0	9.5	10.0	
	Uttar Pradesh	70		-9.0	12.0	8.0	9.0	9.5	10.0	
	Bihar	53		-9.0	12.0	8.0	9.0	9.5	10.0	
	NEH States	Arunachal Pradesh	280	NEH group (a)	-0.5	14.5	11.5	12.0	12.5	12.5
		Sikkim	273		-0.5	14.5	11.5	12.0	12.5	12.5
Mizoram		233	-0.5		14.5	11.5	12.0	12.5	12.5	
Nagaland		193	-0.5		14.5	11.5	12.0	12.5	12.5	
Himachal Pradesh		149	-0.5		14.5	11.5	12.0	12.5	12.5	
Manipur		109	NEH group (c)	-0.5	12.4	8.6	9.4	10.1	10.4	
Tripura		108		-2.5	15.6	10.4	11.5	12.4	12.9	
Uttarakhand		106		-9.1	12.4	8.6	9.4	10.1	10.4	
Meghalaya		104	NEH group (e)	-3.6	11.1	8.6	9.4	10.1	10.4	
Assam		63		-9.0	12.0	8.0	9.0	9.5	10.0	
All States				-5.9	13.5	9.5	10.5	11.0	11.5	
General States				-5.9	13.5	9.5	10.5	11.0	11.5	
NEH States				-5.8	13.0	9.4	10.2	10.8	11.1	
GDP				-6.0	13.5	9.5	10.5	11.0	11.5	

Projected Tax to GSDP Ratio

(Per cent)

States	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Andhra Pradesh	6.6	6.7	6.9	7.1	7.3	7.6
Arunachal Pradesh	4.3	4.4	4.6	4.7	4.9	5.1
Assam	4.7	4.8	4.8	4.9	4.9	5.0
Bihar	5.3	5.3	5.4	5.5	5.6	5.6
Chhattisgarh	6.6	6.7	6.8	6.9	7.0	7.2
Goa	6.6	6.8	7.0	7.3	7.7	8.0
Gujarat	5.5	5.6	5.7	5.8	6.0	6.1
Haryana	6.0	6.2	6.5	6.7	7.0	7.3
Himachal Pradesh	4.9	5.0	5.1	5.3	5.5	5.7
Jharkhand	4.7	4.7	4.8	4.9	4.9	5.0
Karnataka	6.1	6.2	6.3	6.4	6.5	6.7
Kerala	6.4	6.6	6.8	7.1	7.4	7.8
Madhya Pradesh	6.4	6.4	6.6	6.7	6.8	7.0
Maharashtra	6.7	6.8	6.9	7.1	7.2	7.3
Manipur	3.7	3.8	3.8	3.9	3.9	4.0
Meghalaya	5.5	5.5	5.6	5.6	5.7	5.8
Mizoram	3.2	3.2	3.3	3.4	3.6	3.7
Nagaland	2.9	3.0	3.1	3.2	3.3	3.5
Odisha	5.9	6.0	6.1	6.2	6.3	6.5
Punjab	5.8	5.9	6.0	6.1	6.2	6.4
Rajasthan	6.0	6.1	6.2	6.4	6.5	6.7
Sikkim	3.0	3.1	3.2	3.3	3.4	3.6
Tamil Nadu	6.4	6.5	6.7	6.9	7.1	7.3
Telangana	7.5	7.6	7.8	8.0	8.1	8.3
Tripura	3.6	3.6	3.7	3.8	3.9	4.0
Uttar Pradesh	7.0	7.1	7.2	7.3	7.4	7.5
Uttarakhand	4.8	4.9	5.0	5.0	5.1	5.2
West Bengal	5.5	5.5	5.6	5.7	5.8	5.9
All States	6.2	6.3	6.4	6.6	6.7	6.9
Genl. States	6.3	6.4	6.5	6.7	6.8	7.0
NE & HS	4.5	4.6	4.7	4.8	4.9	5.0

Projected Non Tax Revenue to GSDP Ratio

(Per cent)

States	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Andhra Pradesh	0.5	0.5	0.5	0.5	0.5	0.5
Arunachal Pradesh	1.3	1.3	1.3	1.4	1.4	1.5
Assam	1.6	1.6	1.6	1.6	1.7	1.7
Bihar	0.8	0.8	0.8	0.8	0.8	0.8
Chhattisgarh	2.4	2.4	2.5	2.5	2.5	2.5
Goa	1.3	1.4	1.4	1.5	1.5	1.6
Gujarat	1.0	1.0	1.0	1.0	1.0	1.1
Haryana	0.9	0.9	0.9	1.0	1.0	1.0
Himachal Pradesh	1.8	1.9	2.0	2.0	2.1	2.2
Jharkhand	2.8	2.8	2.8	2.8	2.9	2.9
Karnataka	0.4	0.5	0.5	0.5	0.5	0.5
Kerala	0.3	0.4	0.4	0.4	0.4	0.4
Madhya Pradesh	1.7	1.7	1.7	1.8	1.8	1.8
Maharashtra	0.6	0.6	0.6	0.6	0.6	0.6
Manipur	0.6	0.6	0.6	0.6	0.6	0.6
Meghalaya	1.3	1.3	1.4	1.4	1.4	1.4
Mizoram	0.8	0.8	0.8	0.9	0.9	0.9
Nagaland	0.3	0.3	0.4	0.4	0.4	0.4
Odisha	2.9	2.9	3.0	3.0	3.0	3.0
Punjab	0.8	0.8	0.8	0.8	0.8	0.8
Rajasthan	1.9	1.9	2.0	2.0	2.0	2.0
Sikkim	1.4	1.4	1.5	1.5	1.6	1.6
Tamil Nadu	0.9	0.9	0.9	0.9	0.9	0.9
Telangana	1.2	1.2	1.2	1.2	1.2	1.3
Tripura	0.8	0.8	0.8	0.8	0.8	0.8
Uttar Pradesh	1.8	1.9	1.9	1.9	1.9	1.9
Uttarakhand	1.4	1.4	1.4	1.4	1.4	1.5
West Bengal	0.3	0.3	0.3	0.3	0.3	0.3
All States	1.1	1.1	1.1	1.1	1.1	1.1
Genl. States	1.0	1.0	1.1	1.1	1.1	1.1
NE & HS	1.4	1.5	1.5	1.5	1.5	1.6

Indicative estimates of GST Compensation

(Rs. crore)

States	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Andhra Pradesh	1,779	1,623	1,808	1,941	2,136	3,009
Arunachal Pradesh	-	-	-	-	-	-
Assam	974	1,332	1,484	1,693	1,930	2,885
Bihar	3,567	3,570	3,977	4,523	5,149	7,601
Chhattisgarh	2,619	2,036	2,268	2,599	2,971	4,377
Goa	517	513	572	630	705	995
Gujarat	9,015	8,753	9,751	10,819	12,146	17,678
Haryana	3,702	3,237	3,606	3,957	4,413	6,214
Himachal Pradesh	1,444	1,168	1,301	1,454	1,639	2,345
Jharkhand	1,477	1,693	1,886	2,147	2,445	3,621
Karnataka	11,136	10,609	11,819	13,098	14,694	21,353
Kerala	4,757	3,408	3,797	4,157	4,631	6,510
Madhya Pradesh	3,931	3,647	4,063	4,675	5,356	7,901
Maharashtra	12,306	14,993	16,703	18,600	20,923	31,148
Manipur	-	-	-	-	-	-
Meghalaya	118	146	162	187	214	318
Mizoram	-	-	-	-	-	-
Nagaland	-	-	-	-	-	-
Odisha	3,120	3,297	3,673	4,203	4,800	7,050
Punjab	6,869	4,922	5,483	6,258	7,136	10,430
Rajasthan	3,991	3,607	4,018	4,545	5,158	7,629
Sikkim	5	13	15	15	15	21
Tamil Nadu	7,600	5,917	6,592	7,264	8,122	11,559
Telangana	1,570	2,136	2,379	2,573	2,846	4,186
Tripura	222	172	192	209	232	337
Uttar Pradesh	6,736	7,655	8,528	9,723	11,083	16,540
Uttarakhand	2,102	1,783	1,986	2,250	2,555	3,711
West Bengal	3,923	3,959	4,411	5,103	5,864	8,781
All states	93,480	90,189	1,00,474	1,12,623	1,27,163	1,86,199

Assessed Own Revenue Receipts and Revenue Expenditure

State : Andhra Pradesh

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	1073230	1196651	1340249	1507110	1695499	6812739
B Own Revenue Receipts	77945	89201	102645	118697	137340	525828
1 Own Tax Revenue	72406	82961	95581	110666	128204	489818
2 Own Non-Tax Revenue	5539	6240	7064	8031	9136	36010
C Estimated GST Compensation	1623	1808	1941	2136	3009	10517
D Revenue Expenditure of which	123478	131207	140640	150278	160389	705992
1 Interest Payment	22218	24217	26397	28773	31362	132967
2 Pension	14446	15241	16079	16964	17897	80627
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	43910	40198	36054	29445	20040	

State : Arunachal Pradesh

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	30287	33770	37822	42531	47848	192258
B Own Revenue Receipts	1739	2002	2319	2699	3143	11902
1 Own Tax Revenue	1344	1548	1794	2089	2434	9209
2 Own Non-Tax Revenue	395	454	525	610	709	2693
Estimated GST Compensation	-	-	-	-	-	-
D Revenue Expenditure of which	10728	11363	12150	13039	14124	61404
1 Interest Payment	775	844	920	1000	1089	4628
2 Pension	1210	1277	1347	1421	1499	6754
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	8989	9361	9831	10340	10981	

State : Assam

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	344959	372556	406086	444664	489131	2057396
B Own Revenue Receipts	22036	24005	26421	29226	32493	134181
1 Own Tax Revenue	16440	17917	19730	21836	24290	100213
2 Own Non-Tax Revenue	5596	6088	6691	7390	8203	33968
C Estimated GST Compensation	1332	1484	1693	1930	2885	9324
D Revenue Expenditure of which	50345	53296	56819	60350	64328	285138
1 Interest Payment	6324	6893	7514	8190	8927	37848
2 Pension	8786	9270	9780	10317	10885	49038
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	26977	27807	28705	29194	28950	

Fifteenth Finance Commission

State: Bihar

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	567085	612452	667572	730992	804091	3382192
B Own Revenue Receipts	34748	37980	41957	46596	52020	213301
1 Own Tax Revenue	30232	33067	36557	40632	45400	185888
2 Own Non-Tax Revenue	4516	4913	5400	5964	6620	27413
C Estimated GST Compensation	3570	3977	4523	5149	7601	24820
D Revenue Expenditure of which	100641	106668	114211	123189	131605	576314
1 Interest Payment	14088	15356	16724	18109	19628	83905
2 Pension	19352	20416	21539	22724	23974	108005
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	62323	64711	67731	71444	71984	

State : Chhattisgarh

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	362467	390623	424095	462155	505322	2144662
B Own Revenue Receipts	32976	36039	39731	43996	48914	201656
1 Own Tax Revenue	24105	26410	29195	32420	36148	148278
2 Own Non-Tax Revenue	8871	9629	10536	11576	12766	53378
C Estimated GST Compensation	2036	2268	2599	2971	4377	14251
D Revenue Expenditure of which	54218	57560	62051	66912	71618	312359
1 Interest Payment	6366	6939	7564	8245	8987	38101
2 Pension	5983	6312	6659	7025	7412	33391
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	19206	19253	19721	19945	18327	

State : Goa

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	90909	101818	114545	129379	146198	582849
B Own Revenue Receipts	7428	8642	10113	11896	14003	52082
1 Own Tax Revenue	6156	7171	8403	9899	11668	43297
2 Own Non-Tax Revenue	1272	1471	1710	1997	2335	8785
C Estimated GST Compensation	513	572	630	705	995	3415
D Revenue Expenditure of which	9962	10567	11325	12211	13007	57072
1 Interest Payment	1914	2087	2274	2479	2702	11456
2 Pension	1350	1425	1503	1586	1673	7537
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	2021	1353	582	-390	-1991	

State : Gujarat

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	1451704	1589616	1779070	1999513	2259850	9079753
B Own Revenue Receipts	95401	106354	121677	139905	161935	625272
1 Own Tax Revenue	80705	90122	103317	119043	138085	531272
2 Own Non-Tax Revenue	14696	16232	18360	20862	23850	94000
C Estimated GST Compensation	8753	9751	10819	12146	17678	59147
D Revenue Expenditure of which	118435	126284	135454	145624	155925	681722
1 Interest Payment	26020	28361	30914	33696	36729	155720
2 Pension	15236	16074	16958	17891	18874	85033
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	14281	10179	2958	-6427	-23688	

State : Haryana

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	868383	972589	1094163	1235857	1396518	5567510
B Own Revenue Receipts	61892	72055	84382	99340	117018	434687
1 Own Tax Revenue	53965	62892	73730	86894	102469	379950
2 Own Non-Tax Revenue	7927	9163	10652	12446	14549	54737
C Estimated GST Compensation	3237	3606	3957	4413	6214	21427
D Revenue Expenditure of which	72459	77225	83038	89390	96054	418166
1 Interest Payment	19770	21549	23489	25603	27907	118318
2 Pension	8509	8977	9471	9992	10541	47490
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	7330	1564	-5301	-14363	-27178	

State : Himachal Pradesh

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	192362	214484	240222	270130	303896	1221094
B Own Revenue Receipts	13249	15261	17679	20586	23985	90760
1 Own Tax Revenue	9565	11026	12783	14898	17372	65644
2 Own Non-Tax Revenue	3684	4235	4896	5688	6613	25116
C Estimated GST Compensation	1168	1301	1454	1639	2345	7907
D Revenue Expenditure of which	30132	32020	34033	36256	38489	170930
1 Interest Payment	5376	5846	6331	6837	7405	31795
2 Pension	6870	7248	7646	8067	8510	38341
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	15715	15458	14900	14031	12159	

State : Jharkhand

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	319220	344757	375786	411485	452634	1903882
B Own Revenue Receipts	23962	26179	28902	32079	35793	146915
1 Own Tax Revenue	15041	16472	18235	20297	22715	92760
2 Own Non-Tax Revenue	8921	9707	10667	11782	13078	54155
C Estimated GST Compensation	1693	1886	2147	2445	3621	11792
D Revenue Expenditure of which	40343	42843	46076	49873	53212	232347
1 Interest Payment	6154	6707	7311	7969	8686	36827
2 Pension	6675	7042	7430	7838	8269	37254
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	14688	14778	15027	15349	13798	

State : Karnataka

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	1702227	1885750	2110499	2372009	2680845	10751330
B Own Revenue Receipts	112573	126891	144740	165919	191441	741564
1 Own Tax Revenue	104835	118236	134950	154794	178723	691538
2 Own Non-Tax Revenue	7738	8655	9790	11125	12718	50026
C Estimated GST Compensation	10609	11819	13098	14694	21353	71573
D Revenue Expenditure of which	148832	158058	170071	182337	195286	854584
1 Interest Payment	24216	26395	28771	31360	34183	144925
2 Pension	21000	22155	23373	24659	26015	117202
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	25650	19348	12233	1724	-17508	

State : Kerala

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	978206	1095590	1232539	1392153	1573133	6271621
B Own Revenue Receipts	67762	78948	92523	109006	128503	476742
1 Own Tax Revenue	64233	74868	87780	103465	122025	452371
2 Own Non-Tax Revenue	3529	4080	4743	5541	6478	24371
C Estimated GST Compensation	3408	3797	4157	4631	6510	22503
D Revenue Expenditure of which	103739	110022	117298	125281	133475	589815
1 Interest Payment	21637	23584	25706	28020	30542	129489
2 Pension	19827	20917	22068	23282	24562	110656
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	32569	27277	20618	11644	-1538	

State : Madhya Pradesh

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	908401	978966	1062853	1158236	1266420	5374876
B Own Revenue Receipts	74147	81246	89829	99771	111267	456260
1 Own Tax Revenue	58453	64211	71188	79290	88682	361824
2 Own Non-Tax Revenue	15694	17035	18641	20481	22585	94436
C Estimated GST Compensation	3647	4063	4675	5356	7901	25642
D Revenue Expenditure of which	110591	117371	125612	133927	143427	630928
1 Interest Payment	17942	19556	21316	23235	25326	107375
2 Pension	16066	16950	17882	18866	19903	89667
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	32797	32062	31108	28800	24259	

State : Maharashtra

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	2798375	3022845	3316610	3657775	4083534	16879139
B Own Revenue Receipts	208230	227899	253989	284778	323858	1298754
1 Own Tax Revenue	191582	209782	233935	262455	298677	1196431
2 Own Non-Tax Revenue	16648	18117	20054	22323	25181	102323
C Estimated GST Compensation	14993	16703	18600	20923	31148	102367
D Revenue Expenditure of which	247807	262511	279565	299679	317808	1407370
1 Interest Payment	38728	42214	46013	50154	54668	231777
2 Pension	27630	29149	30753	32444	34228	154204
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	24584	17909	6976	-6022	-37198	

State : Manipur

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	33370	36229	39651	43673	48204	201127
B Own Revenue Receipts	1462	1604	1775	1978	2210	9029
1 Own Tax Revenue	1260	1383	1531	1707	1908	7789
2 Own Non-Tax Revenue	202	221	244	271	302	1240
C Estimated GST Compensation	-	-	-	-	-	-
D Revenue Expenditure of which	8702	9160	9782	10385	11047	49076
1 Interest Payment	628	685	747	814	887	3761
2 Pension	1790	1888	1992	2102	2217	9989
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	7240	7556	8007	8407	8837	

Fifteenth Finance Commission

State : Meghalaya

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	35941	39021	42706	47038	51919	216625
B Own Revenue Receipts	2471	2708	2995	3336	3724	15234
1 Own Tax Revenue	1988	2180	2412	2688	3002	12270
2 Own Non-Tax Revenue	483	528	583	648	722	2964
C Estimated GST Compensation	146	162	187	214	318	1027
D Revenue Expenditure of which	8947	9522	10220	10843	11570	51102
1 Interest Payment	919	1002	1089	1178	1276	5464
2 Pension	1142	1205	1271	1341	1414	6373
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	6330	6652	7038	7293	7528	

State:Mizoram

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	28382	31646	35444	39857	44839	180168
B Own Revenue Receipts	1139	1312	1519	1768	2059	7797
1 Own Tax Revenue	912	1051	1217	1417	1651	6248
2 Own Non-Tax Revenue	227	261	302	351	408	1549
C Estimated GST Compensation	-	-	-	-	-	-
D Revenue Expenditure of which	6222	6590	7115	7530	8008	35465
1 Interest Payment	403	439	479	522	569	2412
2 Pension	1083	1142	1205	1272	1341	6043
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	5083	5278	5596	5762	5949	

State : Nagaland

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	35366	39433	44165	49664	55871	224499
B Own Revenue Receipts	1189	1369	1586	1847	2152	8143
1 Own Tax Revenue	1065	1227	1422	1656	1930	7300
2 Own Non-Tax Revenue	124	142	164	191	222	843
C Estimated GST Compensation	-	-	-	-	-	-
D Revenue Expenditure of which	9493	10068	10724	11244	11902	53431
1 Interest Payment	1057	1144	1233	1326	1430	6190
2 Pension	2069	2182	2303	2429	2563	11546
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	8304	8699	9138	9397	9750	

State : Odisha

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	553246	596222	647312	705403	771291	3273474
B Own Revenue Receipts	49466	54030	59529	65877	73191	302093
1 Own Tax Revenue	33238	36415	40254	44699	49837	204443
2 Own Non-Tax Revenue	16228	17615	19275	21178	23354	97650
C Estimated GST Compensation	3297	3673	4203	4800	7050	23023
D Revenue Expenditure of which	73377	77630	83066	88351	94132	416556
1 Interest Payment	7804	8507	9272	10107	11017	46707
2 Pension	15033	15860	16732	17652	18623	83900
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	20614	19927	19334	17674	13891	

State : Punjab

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	607594	654792	710901	774699	847059	3595045
B Own Revenue Receipts	40923	44781	49438	54824	61040	251006
1 Own Tax Revenue	35988	39424	43576	48383	53938	221309
2 Own Non-Tax Revenue	4935	5357	5862	6441	7102	29697
C Estimated GST Compensation	4922	5483	6258	7136	10430	34229
D Revenue Expenditure of which	67827	71777	76211	80879	85592	382286
1 Interest Payment	20589	22047	23507	24978	26583	117704
2 Pension	11598	12236	12909	13619	14368	64730
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	21982	21513	20515	18919	14122	

State : Rajasthan

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	1050408	1143069	1254154	1383163	1530329	6361123
B Own Revenue Receipts	84704	93662	104577	117481	132478	532902
1 Own Tax Revenue	64384	71370	79902	90014	101796	407466
2 Own Non-Tax Revenue	20320	22292	24675	27467	30682	125436
C Estimated GST Compensation	3607	4018	4545	5158	7629	24957
D Revenue Expenditure of which	137876	146690	157594	168876	180671	791707
1 Interest Payment	27789	30290	32852	35462	38347	164740
2 Pension	22128	23345	24629	25983	27412	123497
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	49565	49010	48472	46237	40564	

Fifteenth Finance Commission

State : Sikkim

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	36390	40575	45444	51102	57489	231000
B Own Revenue Receipts	1645	1895	2195	2556	2978	11269
1 Own Tax Revenue	1127	1299	1506	1756	2047	7735
2 Own Non-Tax Revenue	518	596	689	800	931	3534
C Estimated GST Compensation	13	15	15	15	21	79
D Revenue Expenditure of which	4891	5193	5558	5941	6334	27917
1 Interest Payment	613	668	728	793	865	3667
2 Pension	908	957	1010	1066	1124	5065
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	3233	3283	3348	3370	3335	

State : Tamil Nadu

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	1979856	2207540	2472444	2780264	3127797	12567901
B Own Revenue Receipts	145947	166890	191887	221714	256326	982764
1 Own Tax Revenue	128351	147068	169449	196203	227307	868378
2 Own Non-Tax Revenue	17596	19822	22438	25511	29019	114386
C Estimated GST Compensation	5917	6592	7264	8122	11559	39454
D Revenue Expenditure of which	180932	191773	204758	219524	233698	1030685
1 Interest Payment	39580	43142	47024	51257	55870	236873
2 Pension	33242	35070	36999	39034	41181	185526
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	29068	18291	5607	-10312	-34187	

State : Telangana

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	1028726	1147030	1284674	1444615	1625192	6530237
B Own Revenue Receipts	91053	103433	118114	135517	155574	603691
1 Own Tax Revenue	78653	89464	102301	117538	135123	523079
2 Own Non-Tax Revenue	12400	13969	15813	17979	20451	80612
C Estimated GST Compensation	2136	2379	2573	2846	4186	14120
D Revenue Expenditure of which	91034	96661	104078	110987	118959	521719
1 Interest Payment	15931	17365	18927	20631	22488	95342
2 Pension	9517	10040	10592	11175	11790	53114
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	-2155	-9151	-16609	-27376	-40801	

State : Tripura

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	59524	65703	73246	82292	92918	373683
B Own Revenue Receipts	2640	2969	3381	3883	4488	17361
1 Own Tax Revenue	2169	2445	2790	3212	3722	14338
2 Own Non-Tax Revenue	471	524	591	671	766	3023
C Estimated GST Compensation	172	192	209	232	337	1142
D Revenue Expenditure of which	12021	12771	13601	14534	15378	68305
1 Interest Payment	1370	1493	1628	1774	1934	8199
2 Pension	2591	2734	2884	3042	3210	14461
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	9209	9610	10011	10419	10553	

State : Uttar Pradesh

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	1754477	1894835	2065371	2261581	2487739	10464003
B Own Revenue Receipts	156586	171287	189383	210511	235244	963011
1 Own Tax Revenue	124116	135959	150558	167629	187644	765906
2 Own Non-Tax Revenue	32470	35328	38825	42882	47600	197105
C Estimated GST Compensation	7655	8528	9723	11083	16540	53529
D Revenue Expenditure of which	276981	293324	311702	331538	351822	1565367
1 Interest Payment	41519	45256	49329	53613	58315	248032
2 Pension	58678	61905	65310	68902	72692	327487
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	112740	113509	112596	109944	100038	

State : Uttarakhand

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	256652	278645	304961	335895	370750	1546903
B Own Revenue Receipts	16131	17747	19708	22047	24723	100356
1 Own Tax Revenue	12520	13796	15346	17198	19321	78181
2 Own Non-Tax Revenue	3611	3951	4362	4849	5402	22175
C Estimated GST Compensation	1783	1986	2250	2555	3711	12285
D Revenue Expenditure of which	33049	35061	37398	39989	42525	188022
1 Interest Payment	6423	7001	7624	8259	8958	38265
2 Pension	5961	6289	6635	7000	7385	33270
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	15135	15328	15440	15387	14091	

Fifteenth Finance Commission

State : West Bengal

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	1238196	1334379	1448721	1578734	1726194	7326224
B Own Revenue Receipts	71769	78581	86809	96331	107327	440817
1 Own Tax Revenue	68467	74997	82888	92022	102576	420950
2 Own Non-Tax Revenue	3302	3584	3921	4309	4751	19867
C Estimated GST Compensation	3959	4411	5103	5864	8781	28118
D Revenue Expenditure of which	142881	151694	162283	173221	185000	815079
1 Interest Payment	35707	38678	41653	44651	47922	208611
2 Pension	19707	20791	21935	23141	24414	109988
E Pre-Devolution Revenue Deficit (+) / Surplus (-)	67153	68702	70371	71026	68892	

State:All States

(Rs. crore)

Particulars	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
A GSDP	20385943	22321586	24671305	27391969	30542510	125313313
B Own Revenue Receipts	1501213	1674970	1889803	2144164	2445227	9655377
1 Own Tax Revenue	1283300	1434761	1622330	1844800	2108694	8293885
2 Own Non-Tax Revenue	217913	240209	267473	299364	336533	1361492
C Estimated GST Compensation	90189	100474	112623	127163	186199	616648
D Revenue Expenditure of which	2275943	2414909	2582433	2762188	2945385	12980858
1 Interest Payment	411860	448265	487336	529035	574602	2451098
2 Pension	358387	378097	398894	420834	443976	2000188
E Pre-Devolution Revenue Deficit (+)	686696	648616	601917	555751	498048	2991028
F Pre-Devolution Revenue Surplus (-)	-2155	-9151	-21910	-64890	-184089	-282195

Note: Pre Devolution Revenue Deficit = Revenue Expenditure – Own Revenue receipts – Estimated GST Compensation

Need to Establish Consistency Between Databases

It is important that the different macro databases are symmetrically conversant with each other. The lack of such correspondence precludes consistency checks, analysis and cross-fertilisation of databases.

To take an instance, from the corporate income tax return, ITR6, filed by companies for the assessment year 2019-20, it emerges that the total revenue of all companies taken together was about Rs. 219 lakh crore, while the total indirect taxes paid on their outward supplies was only about Rs. 1.75 lakh crore. This, *prima facie*, suggests (rather simplistically, because there may be some items in total revenue that may not attract indirect taxes) that the average output tax rate is 0.8 per cent. The total GST paid by all companies, as per ITR6, was only Rs. 0.28 lakh crore (Central GST plus State GST). The total taxes on inputs paid were Rs. 1.29 lakh crore, out of which GST paid was Rs. 0.38 lakh crore. As against this, as per the data from GSTR-3B, the gross GST liability on taxable supplies of corporate and non-corporate entities taken together, was Rs. 40 lakh crore and the net tax realisation to the general government was close to Rs. 12 lakh crore in financial year 2018-19 (assessment year 2019-20, in the case corporate tax). Even while discounting the fact that non-corporate entities also contribute significantly to GST, the calculations above indicate that the GST database and income tax database are not totally compatible at present.

What happens is that, in most cases, indirect taxes paid by companies are accounted directly in their balance sheets and not routed through their profit and loss statements. Therefore, indirect tax payment reported in the corporate tax returns do not match with actual collections realised by the general government. Such deficiencies in the tax information system need to be removed.

IT Return Data and National Accounts—Some indications

It is useful to compare the income reported in income tax returns and the incomes estimated from the National Accounts. The two should approximate each other with appropriate adjustments. Because these two datasets approach incomes from different angles, perfect matching is not possible. The table below attempts a broad correspondence between the two datasets.

A	Gross Total Income reported under IT returns (before loss set-off): 2017-18	(Rs. lakh crore)
1	Salaries	20.0
2	Non-salary income in the household sector (property, business, capital gains)	17.0
3	Business and other income of the corporates	16.4
4	Sum of all incomes reported in income tax returns (A1+A2+A3)	53.4
B	Income reported in National Accounts (compensation of employees + operating surplus/mixed income) (Rs. lakh crore): 2017-18	(Rs. lakh crore)
1	Total income generated in public sector and private corporate sector	76.3
	Of which,	
1.a	Operating surplus of private corporate sector and public sector	36.7
1.b	Compensation of employees in public sector and private corporate sector	39.6
2	Operating surplus/mixed income of the self-employed in household sector (including all business entities which are not part of corporate sector and excluding income generated from agriculture)	26.4
3	B1+B2	102.7
C	Comparable Variables: (a) A1 and B.1.b; (b) A2 and B2; (c) A3 and B.1.a	In per cent
Explanations		
1	<p>(A1/B1.b)*100: (Salaries captured under IT returns, divided by, compensation of employees in organised sector estimated by the national accounts)</p> <p><i>Indications and Caveats:</i> In national accounts, compensation of employees is defined as the sum of payments by resident producers on wages and salaries to their employees and contributions for their employees to social security schemes. Based the ratio above, it is not correct to conclude that about 50 per cent of the salary income is evading taxes, because there are tax thresholds and a complex set of exemptions under personal income tax which makes any conclusion difficult. However, considering that we have accounted for only organised sector incomes in this ratio, it is desirable that the income tax base is widened and deepened through simplification of deductions and exemptions.</p>	50.5

2	<p>(A2/B2)*100: (Non-salary incomes in the household sector reported under IT returns, divided by, operating surplus/mixed income of the self-employed in household sector)</p> <p><i>Indications and Caveats:</i> Mixed income of the self-employed (non-agricultural) is defined as the wage income of own account workers and profits and dividends of unincorporated enterprises. It may be noted that the wages paid to the hired employees in the non-agricultural household sector (Rs. 9.76 lakh crore) are not included in this. Full consistency between the national accounts and IT returns cannot be established in this segment owing to data limitations. However, this ratio should improve considerably, given the bunching of incomes noticed in the tax avoidance bracket.</p>	64.4
3	<p>(A3/B.1.a) *100: (Business and other income of the corporates reported under IT returns, divided by, operating surplus of private corporate sector and public sector)</p> <p><i>Indications and Caveats:</i> Operating Surplus is defined as: gross output at producers' values minus intermediate consumption minus compensation of employees minus consumption of fixed capital minus net indirect taxes. The payment of rentals and interest is part of operating surplus, while this is not part of the gross total income reported by the companies in their IT returns. As per the Ministry of Corporate Affairs (MCA) data for companies for 2017-18, rental and interest payments of companies was around Rs. 6.1 lakh crore. Secondly, the revenue impact of major tax incentives to corporate tax payers in 2017-18 as per the Receipt Budget 2019-20 was Rs. 1.20 lakh crore. Given the effective tax rate of 29.49 per cent in 2017-18, this amounts to a corporate profit of Rs. 4.1 lakh crore. To ensure comparability between the national accounts and the IT returns data, operating surplus of the private corporate sector and public sector of Rs. 36.7 lakh crore from the national accounts has been reduced by rental and interest payments by companies of Rs. 6.1 lakh crore and the gross total income of Rs. 16.4 lakh crore reported by the companies in IT returns has been increased by Rs. 4.1 lakh crore. The recalculated ratio between the two is 67.0 per cent $((16.4+4.1) / (36.7-6.1))$, as against 44.7 per cent presented in column 3. There may be missing links in the calculations which can only be reconciled by tax experts and national income experts, but the recalculated ratio points towards a strong case for streamlining exemptions and concessions.</p>	44.7

The table above strengthens one of the important conclusions of Chapter 5 that with improvements in tax information system, administration and policy, the direct tax to GDP ratio can be raised significantly. Over-reliance on consumption-based taxes by the general

government, which reduces the progressivity of the tax system, should be reduced by widening the net of income and asset-based taxation. Different tiers of the Government should review their Constitutional entitlements to income and asset-based taxation and assess the feasibility of each untapped tax power, so that the erosion of the tax base and evasion of tax payments can be halted. Wherever inadequate devolution of taxation powers hinders resource mobilisation at the third tier of Government, especially in asset-based taxes, such devolution should be immediately undertaken and local administrative capacity strengthened.

Indicative Estimates of House Tax Potential -2019

(Rs. crore)

	Rural Areas	Urban Areas
Andhra Pradesh	1368	852
Arunachal Pradesh	52	14
Assam	1766	326
Bihar	4256	590
Chhattisgarh	1325	350
Goa	72	87
Gujarat	1793	1560
Haryana	1179	683
Himachal Pradesh	582	43
Jharkhand	1159	409
Karnataka	2232	1885
Kerala	2300	2462
Madhya Pradesh	2322	1159
Maharashtra	3067	2465
Manipur	163	71
Meghalaya	134	32
Mizoram	42	50
Nagaland	87	37
Odisha	1146	358
Punjab	1652	1050
Rajasthan	2784	1055
Sikkim	35	10
Tamil Nadu	2114	2382
Telangana	950	950
Tripura	155	50
Uttarakhand	510	275
Uttar Pradesh	6494	2,414
West Bengal	2420	1566
All States	42160	23184

Note: Differences in the quality and type of houses could not be accounted for in the calculations above; hence estimates are termed indicative

Annex 6.1
(para: 6.44 and 6.54)

Population and Demographic Performance

State	Population			Demographic Performance			
	Population (Census 2011) in million	Inter se share- population 2011(%)	Population (Census 1971) in million	TFR (Census 2011)	Reciprocal of TFR(f)	f*Pop1971	Inter se Share (%)
Andhra Pradesh	49.577103	4.208	27.685000	1.60	0.63	17.303	6.635
Arunachal Pradesh	1.383727	0.117	0.467511	2.24	0.45	0.209	0.080
Assam	31.205576	2.649	14.625152	2.16	0.46	6.771	2.596
Bihar	104.09945	8.836	42.126236	2.93	0.34	14.378	5.513
Chhattisgarh	25.545198	2.168	11.637494	2.43	0.41	4.789	1.836
Goa	1.458545	0.124	0.795120	1.56	0.64	0.510	0.195
Gujarat	60.439692	5.130	26.697475	2.03	0.49	13.151	5.043
Haryana	25.351462	2.152	10.036431	2.32	0.43	4.326	1.659
Himachal Pradesh	6.864602	0.583	3.460434	1.74	0.57	1.989	0.763
Jharkhand	32.988134	2.800	14.227133	2.61	0.38	5.451	2.090
Karnataka	61.095297	5.186	29.299014	1.81	0.55	16.187	6.207
Kerala	33.406061	2.835	21.347375	1.79	0.56	11.926	4.573
Madhya Pradesh	72.626809	6.164	30.016625	2.63	0.38	11.413	4.376
Maharashtra	112.37433	9.538	50.412235	1.91	0.52	26.394	10.120
Manipur	2.855794	0.242	1.072753	1.86	0.54	0.577	0.221
Meghalaya	2.966889	0.252	1.011699	3.63	0.28	0.279	0.107
Mizoram	1.097206	0.093	0.332390	2.56	0.39	0.130	0.050
Nagaland	1.978502	0.168	0.516449	2.08	0.48	0.248	0.095
Odisha	41.974218	3.563	21.944615	1.98	0.51	11.083	4.250
Punjab	27.743338	2.355	13.551060	1.86	0.54	7.286	2.793
Rajasthan	68.548437	5.818	25.765806	2.80	0.36	9.202	3.528
Sikkim	0.610577	0.052	0.209843	1.44	0.69	0.146	0.056
Tamil Nadu	72.147030	6.124	41.199168	1.58	0.63	26.075	9.998
Telangana	35.003674	2.971	15.818000	1.67	0.60	9.472	3.632
Tripura	3.673917	0.312	1.556342	1.73	0.58	0.900	0.345
Uttar Pradesh	199.81234	16.959	83.848797	2.61	0.38	32.126	12.318
Uttarakhand	10.086292	0.856	4.492724	2.13	0.47	2.109	0.809
West Bengal	91.276115	7.747	44.312011	1.68	0.60	26.376	10.113
All States	1178.1903	100	538.464892	2.17		260.805	100

Source: Census 2011, Registrar General of India

Note: numbers shown in the Annex are displayed at certain decimal digits for the ease of reading. However, entire number has been used for calculation purposes.

Annex 6.2
(para 6.45)

Area

State	Category	Area('000 Sq Km)	Area - Inter se shares (%)	Adjusted area - Inter se shares (%)
Andhra Pradesh		162.923	5.334	4.572
Arunachal Pradesh		83.743	2.742	2.350
Assam		78.438	2.568	2.201
Bihar		94.163	3.083	2.643
Chhattisgarh		135.192	4.426	3.794
Goa	Small	3.702	0.121	2.000
Gujarat		196.244	6.425	5.508
Haryana	Small	44.212	1.448	2.000
Himachal Pradesh	Small	55.673	1.823	2.000
Jharkhand		79.716	2.610	2.237
Karnataka		191.791	6.279	5.383
Kerala	Small	38.852	1.272	2.000
Madhya Pradesh		308.252	10.093	8.651
Maharashtra		307.713	10.075	8.636
Manipur	Small	22.327	0.731	2.000
Meghalaya	Small	22.429	0.734	2.000
Mizoram	Small	21.081	0.690	2.000
Nagaland	Small	16.579	0.543	2.000
Odisha		155.707	5.098	4.370
Punjab	Small	50.362	1.649	2.000
Rajasthan		342.239	11.205	9.605
Sikkim	Small	7.096	0.232	2.000
Tamil Nadu		130.06	4.258	3.650
Telangana		112.122	3.671	3.147
Tripura	Small	10.486	0.343	2.000
Uttar Pradesh		240.928	7.888	6.762
Uttarakhand	Small	53.483	1.751	2.000
West Bengal		88.752	2.906	2.491
All States		3054.265	100	100

Source: Survey of India

Forest and Ecology

State	Geographic Area (Sq. Km)	Very Dense Forest (VD)	Moderately Dense Forest (MD)	Open Forest (OF)	Dense Forest (VD+MD)	Forest and Ecology Inter se Share (FCi) (%)
Andhra Pradesh	162923	1994	13938	13205	15932	4.103
Arunachal Pradesh	83743	21095	30557	15036	51652	13.302
Assam	78438	2795	10279	15253	13074	3.367
Bihar	94163	333	3280	3693	3613	0.930
Chhattisgarh	135192	7068	32198	16345	39266	10.112
Goa	3702	538	576	1123	1114	0.287
Gujarat	196244	378	5092	9387	5470	1.409
Haryana	44212	28	451	1123	479	0.123
Himachal Pradesh	55673	3113	7126	5195	10239	2.637
Jharkhand	79716	2603	9687	11321	12290	3.165
Karnataka	191791	4501	21048	13026	25549	6.580
Kerala	38852	1935	9508	9701	11443	2.947
Madhya Pradesh	308252	6676	34341	36465	41017	10.563
Maharashtra	307713	8721	20572	21485	29293	7.544
Manipur	22327	905	6386	9556	7291	1.878
Meghalaya	22429	489	9267	7363	9756	2.513
Mizoram	21081	157	5801	12048	5958	1.534
Nagaland	16579	1273	4534	6679	5807	1.496
Odisha	155707	6970	21552	23097	28522	7.345
Punjab	50362	8	801	1040	809	0.208
Rajasthan	342239	78	4342	12210	4420	1.138
Sikkim	7096	1102	1552	688	2654	0.683
Tamil Nadu	130060	3605	11030	11729	14635	3.769
Telangana	112122	1608	8787	10187	10395	2.677
Tripura	10486	654	5236	1836	5890	1.517
Uttar Pradesh	240928	2617	4080	8109	6697	1.725
Uttarakhand	53483	5047	12805	6451	17852	4.598
West Bengal	88752	3019	4160	9723	7179	1.849
All States	3054265	89310	298986	293074	388296	100

Source: State of Forest Report (2019), Forest Survey of India.

State	Comparable GSDP (Rs Crore)			Income Distance			Per Capita GSDP (Rs)				Adjusted Distance (d)	df* POPI 2011	Inter Se Share (%)	
				Estimated Population										
2016-17	2017-18	2018-19	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19	Average	Rank				
Andhra Pradesh	686562	779840	868782	50743000	51041000	51341000	135302	152787	169218	152436	14	73111	3624646	3.069
Arunachal Pradesh	19625	22549	24315	1547000	1579000	1611000	126859	142803	150929	140197	15	85350	118101	0.100
Assam	248959	283165	315881	33529000	33762000	34137000	74252	83871	92533	83552	24	141995	4431031	3.752
Bihar	417155	458357	522224	113638000	116996000	118778000	36709	39177	43966	39951	28	185596	19320444	16.361
Chhattisgarh	261006	282329	318573	27933000	28384000	28842000	93440	99468	110455	101121	20	124426	3178491	2.692
Goa	64418	69347	73159	1516000	1527000	1536000	424922	454137	476294	451784	1	20433	29802	0.025
Gujarat	1089874	1216689	1333668	65049000	66624000	67550000	167547	182620	197434	182534	11	43013	2599708	2.201
Haryana	553192	631744	698830	27423000	27811000	28206000	201725	227156	247759	225547	3	20433	518000	0.439
Himachal Pradesh	131803	143859	154430	7210000	7233000	7280000	182806	198893	212129	197943	6	27604	189492	0.160
Jharkhand	236250	269816	297204	36121000	36646000	37180000	65405	73628	79936	72990	26	152557	5032577	4.262
Karnataka	1209146	1326402	1490657	64900000	65606000	66319000	186309	202177	224771	204419	5	21128	1290822	1.093
Kerala	634571	701484	787209	34322100	34493200	34665600	184887	203369	227087	205114	4	20433	682578	0.578
Madhya Pradesh	612729	690973	780099	79472000	80614000	81756000	77100	85714	95418	86077	22	139470	10129238	8.577
Maharashtra	2163633	2319529	2571477	119393000	120535000	121677000	181219	192436	211336	194997	10	30550	3432994	2.907
Manipur	22824	25831	27915	3223900	3294300	3366100	70795	78410	82931	77379	25	148168	423138	0.358
Meghalaya	26473	28214	32167	3341000	3413000	3487000	79235	82667	92248	84717	23	140830	417827	0.354
Mizoram	16595	19568	22786	1214000	1175000	1186000	136697	166539	192121	165119	12	60428	66302	0.056
Nagaland	21708	24331	28392	2077000	2077000	2099000	104518	117145	135265	118976	16	106571	210851	0.179
Odisha	389249	440090	491968	43234000	43415000	43596000	90033	101368	112847	101416	19	124131	5210294	4.412
Punjab	422157	473014	529607	29833500	30224100	30619900	141504	156502	172962	156989	13	68557	1902012	1.611
Rajasthan	751027	822604	916491	74260000	75333000	76420000	101135	109196	119928	110086	17	115461	7914650	6.702
Sikkim	20840	26256	29214	647000	654000	660000	322100	401468	442641	388736	2	20433	12476	0.011
Tamil Nadu	1308573	1473026	1627230	74841000	75195000	75548000	174847	195894	215390	195377	9	30170	2176662	1.843
Telangana	651651	749191	845503	37505000	37881000	38260000	173751	197775	220989	197505	7	28042	981580	0.831
Tripura	38754	42911	48023	3894000	3933000	3973000	99524	109105	120874	109834	18	115713	425119	0.360
Uttar Pradesh	1290777	1435933	1607328	217505000	220836000	224217000	59345	65023	71686	65351	27	160196	32009082	27.105
Uttarakhand	194173	219534	236720	10869000	11016000	11164000	178648	199286	212039	196658	8	28889	291385	0.247
West Bengal	869110	968302	1084348	96491000	97456000	98430000	90072	99358	110164	99865	21	125682	11471792	9.714
All States	14352836	15944888	17764200	1261731500	1278753600	1293904600	113755	124691	137291	125246		118091093		100

Source: Comparable GSDP and estimated population from National Statistical Office, Ministry of Statistics & Program Implementation

State	Per Capita Own Tax Revenue (Rs)				Per Capita GSDP (Rs)				Tax/GSDP (t) (%)	t*Pop	Inter Se Share (%)
	2016-17	2017-18	2018-19	Average	2016-17	2017-18	2018-19	Average			
Andhra Pradesh	8707	9695	11303	9902	135302	152787	169218	152436	6.50	3220388	4.336
Arunachal Pradesh	4581	5165	6630	5459	126859	142803	150929	140197	3.89	53877	0.073
Assam	3603	3914	4665	4061	74252	83871	92533	83552	4.86	1516607	2.042
Bihar	2089	1978	2476	2181	36709	39177	43966	39951	5.46	5682760	7.651
Chhattisgarh	6782	7009	7429	7074	93440	99468	110455	101121	7.00	1786928	2.406
Goa	28108	30985	50454	36516	424922	454137	476294	451784	8.08	117887	0.159
Gujarat	9907	10739	11858	10835	167547	182620	197434	182534	5.94	3587565	4.830
Haryana	12408	14778	15097	14094	201725	227156	247759	225547	6.25	1584179	2.133
Himachal Pradesh	9763	9827	10402	9997	182806	198893	212129	197943	5.05	346703	0.467
Jharkhand	3682	3371	3968	3674	65405	73628	79936	72990	5.03	1660277	2.235
Karnataka	12782	13281	14601	13555	186309	202177	224771	204419	6.63	4051084	5.454
Kerala	12288	13469	14609	13456	184887	203369	227087	205114	6.56	2191463	2.950
Madhya Pradesh	5561	5559	6237	5786	77100	85714	95418	86077	6.72	4881533	6.572
Maharashtra	11443	13932	15404	13593	181219	192436	211336	194997	6.97	7833503	10.546
Manipur	1820	2401	3108	2443	70795	78410	82931	77379	3.16	90154	0.121
Meghalaya	3550	4249	5143	4314	79235	82667	92248	84717	5.09	151073	0.203
Mizoram	3639	4646	6127	4804	136697	166539	192121	165119	2.91	31924	0.043
Nagaland	2459	3073	4033	3188	104518	117145	135265	118976	2.68	53019	0.071
Odisha	5286	6430	6954	6223	90033	101368	112847	101416	6.14	2575674	3.468
Punjab	9301	10066	10312	9893	141504	156502	172962	156989	6.30	1748247	2.354
Rajasthan	5975	6718	7509	6734	101135	109196	119928	110086	6.12	4192976	5.645
Sikkim	10086	10525	13529	11380	322100	401468	442641	388736	2.93	17874	0.024
Tamil Nadu	11483	12466	13969	12639	174847	195894	215390	195377	6.47	4667354	6.284
Telangana	12907	14920	16904	14910	173751	197775	220989	197505	7.55	2642564	3.558
Tripura	3652	3616	4445	3904	99524	109105	120874	109834	3.55	130589	0.176
Uttar Pradesh	3952	4410	5357	4573	59345	65023	71686	65351	7.00	13983008	18.825
Uttarakhand	10026	9227	10917	10057	178648	199286	212039	196658	5.11	515805	0.694
West Bengal	4712	5410	6170	5431	90072	99358	110164	99865	5.44	4963550	6.682
All States										74278565	100

Source: For Own Tax Revenue- Finance Accounts of States for the concerned year; Estimated population from National Statistical Office, MoSPI

Summary of Property Tax Provisions as per State Acts

Criteria	No. of State Acts that have a relevant provision	Names of the States
Enumeration of Properties: Creation and maintenance of property registers		
Periodic revision of property registers	19	1. Andhra Pradesh (only Municipal Corporations) 2. Chattisgarh 3. Goa 4. Gujarat 5. Haryana (only Municipal Corporations) 6. Himachal Pradesh 7. Jammu and Kashmir 8. Karnataka (only Municipal Corporations) 9. Kerala 10. Madhya Pradesh 11. Odisha 12. Tamil Nadu (only Municipalities) 13. Uttar Pradesh 14. Uttarakhand 15. West Bengal 16. Meghalaya 17. Sikkim 18. Nagaland 19. Manipur
Valuation		
Follow the Capital Value method of valuation	2	1. Karnataka (all urban local bodies, except Bengaluru) 2. Nagaland
Follow Unit Area Value method of valuation	9	1. Gujarat 2. Himachal Pradesh 3. Jammu and Kashmir 4. Kerala, 5. Delhi 6. Odisha 7. Mizoram 8. Tripura 9. Sikkim
Follow Annual Rental Value method of valuation	12	1. Andhra Pradesh 2. Bihar 3. Chhattisgarh 4. Goa 5. Haryana 6. Jharkhand 7. Madhya Pradesh 8. Tamil Nadu 9. Uttar Pradesh 10. Uttarakhand 11. Assam (Guwahati Municipal Corporation Act) 12. Meghalaya
Flat Rate system of valuation	1	1. Punjab
Provide multiple options for valuation methodology	4	1. Maharashtra (Capital Value or Annual Rental Value) 2. Rajasthan (Unit Area based method or by any other method) 3. Telangana (Capital Value or Annual Rental Value or Any such method as prescribed) 4. West Bengal (Annual Rental Value or Capital Value where Annual Rental Value cannot be estimated)

Fifteenth Finance Commission

Criteria	No. of State Acts that have a relevant provision	Names of the States
State Acts where valuation methodology is unclear or not mentioned	2	1. Manipur (unclear) 2. Arunachal Pradesh (not mentioned)
Act defines a floor rate of property tax	13	1. Andhra Pradesh (only Municipal Corporations) 2. Bihar 3. Chattisgarh 4. Gujarat (only Municipal Corporations) 5. Haryana 6. Himachal Pradesh 7. Karnataka 8. Kerala 9. Madhya Pradesh 10. Odisha 11. Tamil Nadu (only Chennai) 12. Uttar Pradesh (only Municipal Corporations) 13. Uttarakhand (only Municipal Corporations)
Periodic revision of tax rates	3	1. Jharkhand 2. Karnataka 3. Kerala
Property Tax Boards/Municipal Valuation Committees		
Presence of a property tax board	17	1. Andhra Pradesh (only Municipalities) 2. Bihar, 3. Jammu and Kashmir 4. Jharkhand 5. Karnataka (only Municipal Corporations) 6. Maharashtra (only Municipal Corporations) 7. Delhi 8. Odisha 9. Tamil Nadu 10. Telangana 11. West Bengal 12. Meghalaya 13. Mizoram 14. Tripura 15. Sikkim 16. Nagaland 17. Manipur
Functions of the Property Tax Board are laid out in the State Act	16	Except Telangana, mentioned in all states where a property tax board exists
Assessment of property tax		
Provision for self-assessment	16	1. Bihar 2. Punjab 3. Chattisgarh 4. Haryana 5. Jammu and Kashmir 6. Jharkhand 7. Karnataka (only Municipalities) 8. Madhya Pradesh 9. Delhi 10. Odisha 11. Telangana 12. Uttar Pradesh 13. Uttarakhand 14. West Bengal 15. Mizoram 16. Sikkim
Process for auditing of assessment (either self-assessment or made by the Municipality/ Municipal Corporation)	1	1. Goa (only in Municipalities)

Criteria	No. of State Acts that have a relevant provision	Names of the States
Penalty provisions for late submission of self-assessments	11	1. Bihar 2. Punjab 3. Chattisgarh 4. Haryana 5. Jammu and Kashmir 6. Jharkhand 7. Madhya Pradesh (only Municipalities) 8. Delhi 9. Telangana 10. Uttar Pradesh (only Municipal Corporations) 11. Uttarakhand (only Municipal Corporations)
Provision to calculate property tax potential of exempted properties for assessing the revenue foregone	0	
Billing and Collection		
Provision for public disclosure of property tax collection data or data on defaulters	0	
Penalty provision for non or late payment	19	1. Punjab 2. Gujarat (only Municipal Corporations) 3. Haryana (only Municipal Corporations) 4. Himachal Pradesh (only Municipal Corporations) 5. Karnataka 6. Madhya Pradesh (only Municipalities) 7. Delhi 8. Odisha 9. Tamil Nadu (only Chennai Municipal Corporation) 10. Telangana 11. Uttar Pradesh (only Municipal Corporations) 12. Uttarakhand (only Municipal Corporations) 13. West Bengal 14. Meghalaya 15. Guwahati Municipal Corporation 16. Arunachal Pradesh 17. Mizoram 18. Tripura 19. Nagaland

Source: Study done by Janagraha

Detailed Methodology for arriving at the State Wise Grants

	Per year grant for every year of the award period in Rs. crore											
	2021-22		2022-23		2023-24		2024-25		2025-26		Total grants	
STEP-1	67015		69421		71240		75453		74731		357860	
STEP-2	Share of RLB and ULB											
	2021-22		2022-23		2023-24		2024-25		2025-26		Total grants	
	(RLB:ULB 67:33)		(RLB:ULB 67:33)		(RLB:ULB 66:34)		(RLB:ULB 66:34)		(RLB:ULB 65:35)			
	RLB	ULB	RLB	ULB	RLB	ULB	RLB	ULB	RLB	ULB	RLB	ULB
	44901	22114	46513	22908	47018	24222	49800	25653	48573	26158	236805	121055
STEP-3	Inter se share of all States based on 90 per cent weightage to population and 10 per cent to area											
STEP-4	Grants to each State for RLB and ULB each year is derived based on the share arrived at STEP 3											
STEP-5	ULB grants within each State is further divided between Million-Plus and other than Million-Plus cities based on their respective population.											

ILLUSTRATION – Uttar Pradesh

	Per year grant for every year of the award period in Rs. crore											
	2021-22		2022-23		2023-24		2024-25		2025-26		Total grants	
STEP-1	67015		69421		71240		75453		74731		357860	
STEP-2	Share of RLB and ULB											
	2021-22 (RLB:ULB 67:33)		2022-23 (RLB:ULB 67:33)		2023-24 (RLB:ULB 66:34)		2024-25 (RLB:ULB 66:34)		2025-26 (RLB:ULB 65:35)		Total grants	
	RLB	ULB	RLB	ULB	RLB	ULB	RLB	ULB	RLB	ULB	RLB	ULB
	44901	22114	46513	22908	47018	24222	49800	25653	48573	26158	236805	121055
STEP-3	Inter se share of all States based on 90 per cent weightage to population and 10 per cent to area											Uttar Pradesh Share – 16.052
STEP-4	Grants to each State for RLB and ULB each year is derived based on the share arrived at STEP 3											
	2021-22 (RLB:ULB 67:33)		2022-23 (RLB:ULB 67:33)		2023-24 (RLB:ULB 66:34)		2024-25 (RLB:ULB 66:34)		2025-26 (RLB:ULB 65:35)		Total grants	
	RLB	ULB	RLB	ULB	RLB	ULB	RLB	ULB	RLB	ULB	RLB	ULB
	7208	3550	7466	3677	7547	3888	7994	4118	7797	4199	38012	19432

STEP-5 ULB grants within each State is further divided between Million-Plus and other than Million-Plus cities based on their respective population.

Population in million		
Million-Plus Cities Population	Other than Million-Plus	Total population
14.03 (A)	32.1(B)	46.1(C)

Grants in Rs. crore						
Uttar Pradesh	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Total ULB Grants(D)	3550	3677	3888	4118	4199	19432
Million-Plus #	1080	1119	1183	1253	1278	5913
Other than Million plus##	2470	2558	2705	2865	2921	13519

#A/C*D

B/C*D

Share of States based on Population and Area

States	Population 2011 (in million)	Area ('000 sq km)	Population share	Area share	State-wise share (RLB)	State-wise share (ULB)
Andhra Pradesh	49.58	162.92	4.21	5.33	4.32	4.32
Arunachal Pradesh	1.38	83.74	0.12	2.74	0.38	0.38
Assam	31.21	78.44	2.65	2.57	2.64	2.64
Bihar	104.10	94.16	8.84	3.08	8.26	8.26
Chhattisgarh	25.55	135.19	2.17	4.43	2.39	2.39
Goa	1.46	3.70	0.12	0.12	0.12	0.12
Gujarat	60.44	196.24	5.13	6.43	5.26	5.26
Haryana	25.35	44.21	2.15	1.45	2.08	2.08
Himachal Pradesh	6.86	55.67	0.58	1.82	0.71	0.71
Jharkhand	32.99	79.72	2.80	2.61	2.78	2.78
Karnataka	61.10	191.79	5.19	6.28	5.29	5.29
Kerala	33.41	38.85	2.84	1.27	2.68	2.68
Madhya Pradesh	72.63	308.25	6.16	10.09	6.56	6.56
Maharashtra	112.37	307.71	9.54	10.07	9.59	9.59
Manipur	2.86	22.33	0.24	0.73	0.29	0.29
Meghalaya	2.97	22.43	0.25	0.73	0.30	0.30
Mizoram	1.10	21.08	0.09	0.69	0.15	0.15
Nagaland	1.98	16.58	0.17	0.54	0.21	0.21
Odisha	41.97	155.71	3.56	5.10	3.72	3.72
Punjab	27.74	50.36	2.35	1.66	2.29	2.29
Rajasthan	68.55	342.24	5.82	11.21	6.36	6.36
Sikkim	0.61	7.10	0.05	0.23	0.07	0.07
Tamil Nadu	72.15	130.06	6.12	4.26	5.94	5.94
Telangana	35.00	112.12	2.97	3.67	3.04	3.04
Tripura	3.67	10.49	0.31	0.34	0.31	0.31
Uttar Pradesh	199.81	240.93	16.96	7.89	16.05	16.05
Uttarakhand	10.09	53.48	0.86	1.75	0.95	0.95
West Bengal	91.28	88.75	7.75	2.91	7.26	7.26
All States	1178.19	3054.27	100.00	100.00	100.00	100.00

Annex 7.4
(para 7.62, 7.93)

Year-Wise Grants to Rural and Urban Local Bodies

Annual Wise Grants to Rural and Urban Local Bodies													(Rs. crore)
States	2021-22		2022-23		2023-24		2024-25		2025-26		Total		
	(RLB:ULB 67:33)		(RLB:ULB 67:33)		(RLB:ULB 66:34)		(RLB:ULB 66:34)		(RLB:ULB 65:35)		Total		
	Grants RLB	Grants ULB	Grants RLB	Grants ULB	Grants RLB	Grants ULB	Grants RLB	Grants ULB	Grants RLB	Grants ULB	Total RLB	Total ULB	
Andhra Pradesh	1939	956	2010	990	2031	1046	2152	1109	2099	1130	10231	5231	
Arunachal Pradesh	170	84	177	87	179	92	189	97	185	99	900	459	
Assam	1186	584	1228	605	1241	640	1315	677	1283	691	6253	3197	
Bihar	3709	1827	3842	1892	3884	2001	4114	2119	4012	2160	19561	9999	
Chhattisgarh	1075	530	1114	549	1125	580	1192	614	1163	627	5669	2900	
Goa	55	27	57	28	58	30	62	32	61	32	293	149	
Gujarat	2362	1163	2446	1205	2473	1274	2619	1349	2555	1376	12455	6367	
Haryana	935	461	968	477	979	504	1036	534	1011	544	4929	2520	
Himachal Pradesh	317	156	329	162	332	171	352	181	343	185	1673	855	
Jharkhand	1249	615	1293	637	1307	674	1385	713	1351	728	6585	3367	
Karnataka	2377	1171	2463	1213	2490	1282	2637	1358	2572	1385	12539	6409	
Kerala	1203	592	1246	613	1260	649	1334	687	1301	701	6344	3242	
Madhya Pradesh	2944	1450	3050	1502	3083	1588	3265	1682	3185	1716	15527	7938	
Maharashtra	4307	2121	4461	2197	4510	2323	4776	2461	4659	2509	22713	11611	
Manipur	131	64	135	67	137	71	145	75	142	76	690	353	
Meghalaya	135	66	140	69	141	73	149	77	146	78	711	363	
Mizoram	69	34	71	35	72	37	76	39	74	40	362	185	
Nagaland	92	45	96	47	97	50	102	53	99	54	486	249	
Odisha	1669	822	1728	851	1747	900	1851	953	1805	972	8800	4498	
Punjab	1026	505	1062	523	1074	553	1138	586	1110	597	5410	2764	
Rajasthan	2854	1406	2957	1456	2989	1540	3166	1631	3087	1663	15053	7696	
Sikkim	31	15	33	16	33	17	35	18	33	18	165	84	
Tamil Nadu	2666	1313	2761	1360	2791	1438	2957	1523	2884	1553	14059	7187	
Telangana	1365	672	1415	697	1430	737	1514	780	1477	796	7201	3682	
Tripura	141	70	147	72	148	76	157	81	153	82	746	381	
Uttar Pradesh	7208	3550	7466	3677	7547	3888	7994	4118	7797	4199	38012	19432	
Uttarakhand	425	209	440	217	445	229	471	243	458	247	2239	1145	
West Bengal	3261	1606	3378	1664	3415	1759	3617	1863	3528	1900	17199	8792	
All States	44901	22114	46513	22908	47018	24222	49800	25653	48573	26158	236805	121055	

(Rs. crore)

Annex 7.5
(para 7.128)

Year Wise Grants to Urban Local Bodies

Year-wise Grants to Urban Local Bodies													(Rs. crore)
States	Category I						Category II (Other than Million Plus cities)						Total
	2021-22	2022-23	2023-24	2024-25	2025-26	Total Grants	2021-22	2022-23	2023-24	2024-25	2025-26		
Andhra Pradesh	204	211	223	237	241	1116	752	779	823	872	889	4115	
Arunachal Pradesh	0	0	0	0	0	0	84	87	92	97	99	459	
Assam	0	0	0	0	0	0	584	605	640	677	691	3197	
Bihar	309	320	338	358	365	1690	1518	1572	1663	1761	1795	8309	
Chhattisgarh	163	169	178	189	193	892	367	380	402	425	434	2008	
Goa	0	0	0	0	0	0	27	28	30	32	32	149	
Gujarat	612	634	671	710	724	3351	551	571	603	639	652	3016	
Haryana	74	76	81	85	87	403	387	401	423	449	457	2117	
Himachal Pradesh	0	0	0	0	0	0	156	162	171	181	185	855	
Jharkhand	241	249	264	279	285	1318	374	388	410	434	443	2049	
Karnataka	421	436	461	488	498	2304	750	777	821	870	887	4105	
Kerala	256	265	281	297	303	1402	336	348	368	390	398	1840	
Madhya Pradesh	452	468	495	524	535	2474	998	1034	1093	1158	1181	5464	
Maharashtra	1199	1242	1313	1391	1418	6563	922	955	1010	1070	1091	5048	
Manipur	0	0	0	0	0	0	64	67	71	75	76	353	
Meghalaya	0	0	0	0	0	0	66	69	73	77	78	363	
Mizoram	0	0	0	0	0	0	34	35	37	39	40	185	
Nagaland	0	0	0	0	0	0	45	47	50	53	54	249	
Odisha	0	0	0	0	0	0	822	851	900	953	972	4498	
Punjab	135	140	148	157	160	740	370	383	405	429	437	2024	
Rajasthan	425	440	466	493	503	2327	981	1016	1074	1138	1160	5369	
Sikkim	0	0	0	0	0	0	15	16	17	18	18	84	
Tamil Nadu	420	435	460	487	497	2299	893	925	978	1036	1056	4888	
Telangana	354	367	388	411	419	1939	318	330	349	369	377	1743	
Tripura	0	0	0	0	0	0	70	72	76	81	82	381	
Uttar Pradesh	1080	1119	1183	1253	1278	5913	2470	2558	2705	2865	2921	13519	
Uttarakhand	0	0	0	0	0	0	209	217	229	243	247	1145	
West Bengal	633	656	693	734	749	3465	973	1008	1066	1129	1151	5327	
All States	6978	7227	7643	8093	8255	38196	15136	15681	16579	17560	17903	82859	

(Rs. crore)

Annex 7.6
(Para 7.106)

(Rs. crore)

Grants to Million Plus Urban Agglomeration

States/U.A	Population (in Mlns)	Total Grant (in Cr)	SWM and Sanitation	2021-22	2022-23	2023-24	2024-25	2025-26	Air Quality ¹	2021-22	2022-23	2023-24	2024-25	2025-26
Andhra Pradesh	3.21	1116	745	136	141	149	158	161	371	68	70	74	79	80
Vijayawada U.A	1.48	514	344	63	65	69	73	74	170	31	32	34	36	37
Visakhapatnam	1.73	602	401	73	76	80	85	87	201	37	38	40	43	43
Bihar	2.05	1690	1126	206	213	225	239	243	564	103	107	113	119	122
Patna U.A.	2.05	1690	1126	206	213	225	239	243	564	103	107	113	119	122
Chhattisgarh	2.18	892	595	109	113	118	126	129	297	54	56	60	63	64
Durg Bhilai Nagar U.A.	1.06	433	289	53	55	57	61	63	144	26	27	29	31	31
Raipur U.A.	1.12	459	306	56	58	61	65	66	153	28	29	31	32	33
Gujarat	14.16	3351	2235	408	422	448	474	483	1116	204	212	223	236	241
Ahmadabad U.A.	6.36	1504	1003	183	189	201	213	217	501	92	95	100	106	108
Rajkot U.A.	1.39	329	219	40	42	44	46	47	110	20	21	22	23	24
Surat U.A.	4.59	1087	725	132	137	145	154	157	362	66	69	72	77	78
Vadodara U.A.	1.82	431	288	53	54	58	61	62	143	26	27	29	30	31
Haryana	1.41	403	269	49	51	54	57	58	134	25	25	27	28	29
Faridabad	1.41	403	269	49	51	54	57	58	134	25	25	27	28	29
Jharkhand	3.67	1318	879	161	166	176	186	190	439	80	83	88	93	95
Dhanbad U.A.	1.2	432	289	53	54	58	61	63	143	26	27	29	30	31
Jamshedpur U.A.	1.34	481	321	59	61	64	68	69	160	29	30	32	34	35

¹ According to the MoEF&CC, ambient air quality is not a major problem in eight urban agglomerations with a Million-Plus population, namely, Kamur, Kochi, Kollam, Kozhikode, Malappuram, Thiruvananthapuram, and Thrissur in Kerala and Coimbatore in Tamil Nadu. With these cities way below the NAMP threshold for breaching pollution by particulate matter, their total grants will be linked to service-level benchmarks on solid waste management-star rating, drinking water, water recycling and rainwater harvesting.

Grants to Million Plus Urban Agglomeration

States/ U.A	Population (in Mlns)	Total Grant (in Cr)	SWM and Sanitation	2021-22	2022-23	2023-24	2024-25	2025-26	Air Quality ¹	2021-22	2022-23	2023-24	2024-25	2025-26
Rancho U.A.	1.13	405	269	49	51	54	57	58	136	25	26	27	29	29
Karnataka	8.52	2304	1536	281	291	307	325	332	768	140	145	154	163	166
Bruhat Bangalore U.A.	8.52	2304	1536	281	291	307	325	332	768	140	145	154	163	166
Madhya Pradesh	6.43	2474	1649	301	311	330	350	357	825	151	157	165	174	178
Bhopal U.A.	1.89	726	485	88	91	97	103	106	241	44	46	48	51	52
Gwalior U.A.	1.1	425	283	52	53	57	60	61	142	26	27	28	30	31
Indore U.A.	2.17	835	556	102	105	111	118	120	279	51	53	56	59	60
Jabalpur U.A.	1.27	488	325	59	62	65	69	70	163	30	31	33	34	35
Maharashtra	29.92	6563	4375	799	827	875	928	946	2188	400	415	438	463	472
Aurangabad U.A.	1.19	262	175	32	33	35	37	38	87	16	17	17	18	19
Greater Mumbai U.A.	18.39	4031	2687	490	508	537	571	581	1344	246	254	269	285	290
Nagpur U.A.	2.5	548	365	67	69	73	77	79	183	33	35	37	39	39
Nashik U.A.	1.56	343	228	42	43	46	48	49	115	21	22	23	24	25
Pune U.A.	5.06	1110	740	135	140	148	157	160	370	68	70	74	78	80
Vasai-Virar City	1.22	269	180	33	34	36	38	39	89	16	17	18	19	19
Punjab	2.8	740	492	90	93	98	105	106	248	45	47	50	52	54
Amritsar U.A.	1.18	312	207	38	39	41	44	45	105	19	20	21	22	23
Ludhiana	1.62	428	285	52	54	57	61	61	143	26	27	29	30	31
Rajasthan	5.19	2327	1553	284	294	311	328	336	774	141	146	155	165	167
Jodhpur U.A.	1.14	510	340	62	64	68	72	74	170	31	32	34	36	37
Jaipur	3.05	1368	913	167	173	183	193	197	455	83	86	91	97	98
Kota	1	449	300	55	57	60	63	65	149	27	28	30	32	32
Tamil Nadu	13.27	2299	1655	303	313	331	350	358	644	117	122	129	137	139
Chennai U.A.	8.65	1497	997	183	189	199	211	215	500	91	95	100	106	108
Coimbatore U.A.	2.13	369	369	67	70	74	78	80						
Madurai U.A.	1.47	254	170	31	32	34	36	37	84	15	16	17	18	18
Tiruchirappalli U.A.	1.02	179	119	22	22	24	25	26	60	11	11	12	13	13

Grants to Million Plus Urban Agglomeration

States/ U.A	Population (in Mlns)	Total Grant (in Cr)	SWM and Sanitation	2021-22	2022-23	2023-24	2024-25	2025-26	Air Quality ¹	2021-22	2022-23	2023-24	2024-25	2025-26
Telangana	7.68	1939	1293	236	245	259	274	279	646	118	122	129	137	140
Hyderabad U.A.	7.68	1939	1293	236	245	259	274	279	646	118	122	129	137	140
Uttar Pradesh	14.03	5913	3943	720	746	788	836	853	1970	360	373	395	417	425
Agra U.A.	1.76	742	495	90	94	99	105	107	247	45	47	50	52	53
Allahabad U.A.	1.21	510	340	62	64	68	72	74	170	31	32	34	36	37
Ghaziabad U.A.	2.38	1002	668	122	126	134	142	144	334	61	63	67	71	72
Kanpur U.A.	2.92	1233	822	150	156	164	174	178	411	75	78	82	87	89
Lucknow U.A.	2.9	1223	815	149	154	162	173	177	408	75	77	82	86	88
Meerut U.A.	1.42	599	400	73	76	80	85	86	199	36	38	40	42	43
Varanasi U.A.	1.43	604	403	74	76	81	85	87	201	37	38	40	43	43
West Bengal	15.3	3465	2310	422	437	462	489	500	1155	211	219	231	245	249
Asansol U.A.	1.24	283	189	34	36	38	40	41	94	17	18	19	20	20
Kolkata U.A.	14.06	3182	2121	388	401	424	449	459	1061	194	201	212	225	229
Kerala	12.14	1402	1402	256	265	281	297	303						
Kannur U.A.	1.64	189	189	35	36	38	39	41						
Kochi U.A.	2.12	245	245	45	46	49	52	53						
Kollam U.A.	1.11	128	128	23	24	26	27	28						
Kozhikode U.A.	2.03	235	235	43	44	47	50	51						
Malappuram U.A.	1.7	196	196	36	37	39	42	42						
Thiruvananthapuram U.A.	1.68	194	194	35	37	39	41	42						
Thrissur U.A.	1.86	215	215	39	41	43	46	46						
Total	141.9	38196	26057	4761	4928	5212	5522	5634	12139	2217	2299	2431	2571	2621

State Wise Cantonment Boards

Sl. No.	Name of State	Name of Cantonment	Population figure as per census 2011
1	Bihar	Danapur	28149
2	Gujarat	Ahmedabad	14345
3	Haryana	Ambala	55370
4	Himachal Pradesh	Bakloh	1805
		Dagshai	2904
		Dalhousie	3549
		Jutogh	2062
		Kasauli	3885
		Khasyol	12028
		Subathu	3685
5	Jharkhand	Ramgarh	88781
6	Karnataka	Belgaum	19411
7	Kerala	Cannanore	4798
8	Madhya Pradesh	Jabalpur	72257
		Mhow	69281
		Morar	48464
		Pachmarhi	12062
		Saugor	32475
9	Maharashtra	Ahmednagar	28986
		Aurangabad	18051
		Dehu Road	48961
		Deolali	54027
		Kamptee	12457
		Kirkee	70399
		Pune	71831
10	Meghalaya	Shillong	11919
11	Punjab	Amritsar	10410
		Ferozepur	53199
		Jalandhar	47845
12	Rajasthan	Ajmer	3530
		Nasirabad	50804
13	Tamilnadu	St Thomas Mount	43795
		Wellington	19462
14	Telangana	Secunderabad	217910
15	Uttar Pradesh	Agra	53137
		Allahabad	39684
		Babina	27852
		Bareilly	30005
		Faizabad	12391
		Fatehgarh	14786
		Jhansi	28343
		Kanpur	108534
		Lucknow	63003
		Mathura	25603
		Meerut	93684
		Shahjahanpur	18116
		Varanasi	14119

Sl. No.	Name of State	Name of Cantonment	Population figure as per census 2011
16	Uttarakhand	Almora	2231
		Chakrata	5117
		Clement town	22577
		Dehradun	52716
		Landour	3543
		Lansdowne	5667
		Nainital	1398
		Ranikhet	18886
		Roorkee	14356
17	West Bengal	Barrackpore	17322
		Jalapahar	1711
		Lebong	1397
TOTAL			1915075

Framework for Monitoring Air Quality Parameters and Funding

- A. Strengthening of pollution monitoring mechanism
- B. Source-wise cause analysis for air pollution
- C. Progress on action plans and compliance of statutory guidelines
- D. Quantification of air quality Improvement

Note: Elements of activities for the above parameters are Annex 7.8 A.

Table: 1 Relative Weightage for City Performance Assessment

Parameter	2021-22	2022-23	2023-24	2024-25	2025-26
Strengthening of pollution monitoring mechanism	10	-	-	-	-
Source-wise cause analysis for air pollution	10	-	-	-	-
Progress on action plans and compliance of statutory guidelines.	10	-	-	-	-
Quantification of air quality Improvement	70	100	100	100	100
Total	100	100	100	100	100

Table 2: Fund Allocation to Cities (Performance based)

Score of the city	Fund allocation in subsequent years (%) 2021-2022 onwards
80-100	100
60-80	75
50-60	50
40-50	25
Below 40	NIL

Elements of Air Quality Management

A. Strengthening of pollution monitoring mechanism

- i. Operationalisation of Air Quality Monitoring (AQM) Cell.
- ii. IT-enabled air quality data management system.
- iii. Coordination Committee reviews including progress and review of city action plans, including public grievance redressal portal, emergency response and awareness programme.

B. Source-wise cause analysis for air pollution

- i. Air quality profiling to identify suitable locations for air quality monitoring stations including hotspot.
- ii. Source apportionment study and establishment of a robust emission inventory and tracking system
- iii. Development of IT based emission inventory system.

C. Progress on action plans and compliance of statutory guidelines

- i. Implementation and updation of Action Plans.
- ii. Monitoring of PUC for vehicles.
- iii. Infrastructure planning and set up of (CAAQMS/ Manual AQMs).

D. Quantification and evaluation of air quality improvements

- i. Reduction in air pollution levels (particulate matter) (Details at Annex 7.8 B).
- ii. Frequency of exceedance in AQI levels (Annex 7.8 B).

Mandatory activities/conditions:

- i. Third party evaluation by reputed institutes identified by MoEF&CC.
- ii. Dedicated link on ULBs website and reporting of physical and financial progress, data and other aspect in public domain.
- iii. Data dissemination to public.

Elements of Air Quality Management

Parameters for assessing the Composite Performance factor for 'D'

I. Particulate Matter

1. Based on international practice 98 percentile value may be considered to represent the basic characteristics of air quality of a city and any reduction in such value defines improvement.
2. Percentage reduction observed in 98 percentile value of maximum PM concentration (PM_{98}) observed on all normal days of the year would be graded as following:

Table A

S.No	Reduction (%) range in (PM_{98})	Improvement
1	15 and above	High
2	< 15	Low

3. Normal days to be defined by each city in consultation with meteorological department based on statistical analysis of critical Meteorological parameters for each season

II. AQI Levels

1. The number of days exceeding AQI (Moderate-200) out of total number of normal days monitored per year would be graded as under:
2. Good days - $AQI < 200$;

Table B

S.No	Increase in Good Days (%)	Improvement
1	15 and above	High
2	< 15	Low

Monitoring of AQI should include the following with suitable weights arrived at on the basis of source-wise cause analysis for air pollution in specific urban agglomerations:

3. Monitoring of open waste burning and chemical traces from waste burning at landfill sites as well as the development of an app to allow reporting by citizens by sending pictures.
4. Process-tracing of waste management in each city to identify where the breakdown in waste management occurs.

Elements of Air Quality Management

Composite Performance factor for D

S.No	Reduction in (%) range in (PM ₁₀) (From Table A)	Increase in good days (%) (From Table B)	Performance factor
1	High	High	100
2	Low	High	75
3	High	Low	50
4	Low	Low	25

Service Level Benchmarks
Water Supply
Households covered with piped water supply
Water supplied in litre per capita per day
Reduction in non-revenue water
Water Conservation Measures
Rainwater harvesting
Reuse/ recycling of water
Rejuvenation of water bodies
Solid Waste Management and Sustaining outcomes of Swachh Bharat Mission
Garbage free star rating of the cities
Coverage of water supply for public/community toilet

Star Rating of Cities²

Garbage free star rating certification for cities is done for 1,3,5 and 7 star only. Cities are required to fill all data on the online MIS and city profile, which is then used for all verification including ODF/ODF +/ODF ++ certifications, and Swachh Survekshan. The cities are mandated to self-declare against any of the stars based on certain given parameters and marking procedure. Upon getting a formal request from the State mission directorate, a third party certification is carried out by an agency engaged by MoHUA for this purpose. On receipt of the formal request, the first level of evaluation comprises a desktop assessment of the city's claims, along with the supporting documents. A time window is given before rejecting any document/data given in support of a city's claim and the physical verification of city's claim is done on sample basis. All photos of physical verification with geo tagging are uploaded on the portal. Only after the desktop assessment is cleared, does the third party agency go for direct observation and field validation to the city, and conducts randomly sampled checks for every parameter, complemented by feedback from citizens, before certifying a city as a particular star.

There are some mandatory pre-conditions for declaring city a particular star:

- 1-Star: Valid ODF certified

²Inputs from Ministry of Housing and Urban Affairs

- 3-Star: Valid ODF+ certified (that is cleanliness and sustainability of community and public toilets to be ensured)
- 5-Star: Valid ODF++ certified (that is, cleanliness and sustainability of community and public toilets, along with safe containment, processing and disposal of faecal sludge and septage to be ensured)
- 7-Star: Valid ODF-SS certified

All the above ODF certifications are again based on rigorous protocols developed by MoHUA to cover all aspects of sanitation in a holistic manner, and certified after verification through independent third party.

The detailed scoring matrix against various components/indicators are shown in the table below. Under each component the marking is done against level 1,2,3 and 4 based on the compliance level under various parameters and a suitable weightage is assigned to work out overall marking by a city. The total marks for mandatory, essential and desirable is 1000, 1000 and 500 respectively. A suitable weightage is given against each component/indicator. The mark scored against a particular component under a certain level of compliance will be suitably weighted and the qualification of city under mandatory, essential and desirable will be judged as mentioned in the table. The indicators for each of the above are given below.

Component/Condition		
MANDATORY		
WARD LEVEL	M1	Door to door collection
	M2	Segregation at ward level
	M3	Sweeping
	M4	Litter bins
	M5	Storage bins
CITY LEVEL	M6	Waste processing - wet waste
	M7	Waste processing capacity-wet waste
	M8	Waste Processing capacity- wet waste
	M9	Waste Processing capacity – dry waste
	M10	Grievance Redressal
ESSENTIAL		
WARD LEVEL	E1	Bulk waste generator
	E2	Penalty/spot fines
CITY LEVEL	E3	Segregation at city Level
	E4	User charges
	E5	Plastic ban
	E6	Construction and demolition (C&D) waste-collection
	E7	Scientific Landfill - availability & use
	E8	Scientific Landfill - waste disposed
	E9 (A)	No visible solid waste in water bodies and storm water drains
	E9 (B)	Screening of nallahs

Component/Condition		
DESIRABLE		
WARD LEVEL	D1	Sustainability
CITY LEVEL	D2	On-site wet waste processing
	D3	C&D waste-Storage, segregation, processing, recycling
	D4	C&D waste-use of materials
	D5	Dumpsite remediation

Matrix- Star Rating Protocol for Garbage Free Cities				
Indicator	1 Star (***)	3 Star (***)	5 Star (***)	7 Star (***)
Mandatory	At least 40% score	At least 60% score	At least 85% score	At least 95% score
Essential	At least 30% score	At least 50% score	At least 80% score	At least 90% score
Desirable	-Not applicable	At least 30% score	At least 60% score	At least 80% score

Total Health Grants³

(Rs. crore)

State	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Andhra Pradesh	490	490	514	540	567	2601
Arunachal Pradesh	49	49	51	54	56	259
Assam	280	280	293	308	323	1484
Bihar	1133	1133	1190	1249	1312	6017
Chhattisgarh	339	339	356	373	392	1799
Goa	31	31	33	35	37	167
Gujarat	629	629	661	694	728	3341
Haryana	305	305	320	335	352	1617
Himachal Pradesh	98	98	103	108	114	521
Jharkhand	446	446	469	492	517	2370
Karnataka	552	552	579	608	638	2929
Kerala	559	559	587	616	647	2968
Madhya Pradesh	923	923	969	1018	1069	4902
Maharashtra	1331	1331	1397	1467	1541	7067
Manipur	44	44	46	49	51	234
Meghalaya	59	59	61	64	68	311
Mizoram	31	31	33	35	36	166
Nagaland	57	57	60	63	66	303
Odisha	462	462	485	510	535	2454
Punjab	401	401	421	443	465	2131
Rajasthan	833	833	875	918	964	4423
Sikkim	21	21	22	23	24	111
Tamil Nadu	806	806	846	889	933	4280
Telangana	419	419	441	463	486	2228
Tripura	85	85	90	94	99	453
Uttar Pradesh	1830	1830	1921	2017	2118	9716
Uttarakhand	150	150	158	165	174	797
West Bengal	829	829	870	914	960	4402
All States	13192	13192	13851	14544	15272	70051

³Totals may not tally due to rounding off

Support for diagnostic infrastructure to the primary healthcare facilities -Sub centres

(Rs. crore)

State	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Andhra Pradesh	54.76	54.76	57.50	60.37	63.39	290.78
Arunachal Pradesh	2.84	2.84	2.98	3.13	3.28	15.07
Assam	46.93	46.93	49.28	51.74	54.33	249.21
Bihar	157.11	157.11	164.96	173.21	182.02	834.41
Chhattisgarh	39.19	39.19	41.15	43.21	45.37	208.11
Goa	1.61	1.61	1.69	1.78	1.92	8.61
Gujarat	67.49	67.49	70.87	74.41	78.13	358.39
Haryana	25.48	25.48	26.75	28.09	29.49	135.29
Himachal Pradesh	15.38	15.38	16.15	16.80	17.81	81.52
Jharkhand	49.83	49.83	52.33	54.94	57.69	264.62
Karnataka	71.85	71.85	75.44	79.22	83.18	381.54
Kerala	39.61	39.61	41.60	43.68	45.86	210.36
Madhya Pradesh	102.61	102.61	107.74	113.13	118.78	544.87
Maharashtra	103.91	103.91	109.11	114.56	120.29	551.78
Manipur	3.95	3.95	4.15	4.36	4.58	20.99
Meghalaya	6.05	6.05	6.23	6.68	7.01	32.02
Mizoram	2.72	2.72	2.86	3.08	3.15	14.53
Nagaland	3.19	3.19	3.35	3.52	3.69	16.94
Odisha	61.72	61.72	64.81	68.05	71.45	327.75
Punjab	26.23	26.23	27.54	29.11	30.36	139.47
Rajasthan	100.45	100.45	105.47	110.75	116.28	533.40
Sikkim	1.30	1.30	1.36	1.43	1.50	6.89
Tamil Nadu	64.16	64.16	67.36	70.73	74.27	340.68
Telangana	34.93	34.93	36.68	38.51	40.44	185.49
Tripura	7.16	7.16	7.61	7.89	8.28	38.10
Uttar Pradesh	255.70	255.70	268.48	281.91	296.00	1357.79
Uttarakhand	13.60	13.60	14.28	14.99	15.74	72.21
West Bengal	97.39	97.39	102.26	107.37	112.74	517.15
All States	1457.15	1457.15	1529.99	1606.65	1687.03	7737.97

Support for diagnostic infrastructure to the primary healthcare facilities – PHCs

(Rs. crore)

State	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Andhra Pradesh	57.61	57.61	60.49	63.55	66.92	306.18
Arunachal Pradesh	6.96	6.96	7.31	7.68	8.06	36.97
Assam	50.65	50.65	53.18	55.84	58.56	268.88
Bihar	172.79	172.79	181.42	190.50	200.22	917.72
Chhattisgarh	41.06	41.06	43.11	45.22	47.53	217.98
Goa	1.17	1.17	1.23	1.29	1.39	6.25
Gujarat	71.88	71.88	75.48	79.25	83.21	381.70
Haryana	28.05	28.05	29.45	30.64	32.40	148.59
Himachal Pradesh	28.54	28.54	29.96	31.46	33.04	151.54
Jharkhand	52.55	52.55	55.17	57.93	60.83	279.03
Karnataka	103.58	103.58	108.76	114.20	119.91	550.03
Kerala	49.58	49.58	52.06	54.66	57.39	263.27
Madhya Pradesh	108.75	108.75	114.18	119.89	125.89	577.46
Maharashtra	111.96	111.96	117.56	123.44	129.61	594.53
Manipur	4.38	4.38	4.60	4.83	5.08	23.27
Meghalaya	6.04	6.04	6.34	6.46	6.99	31.87
Mizoram	2.87	2.87	3.02	3.22	3.22	15.20
Nagaland	6.14	6.14	6.44	6.76	7.10	32.58
Odisha	65.50	65.50	68.78	72.41	75.83	348.02
Punjab	28.88	28.88	30.32	31.84	33.51	153.43
Rajasthan	116.25	116.25	122.06	128.16	134.57	617.29
Sikkim	1.41	1.41	1.48	1.56	1.64	7.50
Tamil Nadu	69.25	69.25	72.71	76.35	80.17	367.73
Telangana	35.60	35.60	37.49	39.48	41.21	189.38
Tripura	5.26	5.26	5.63	5.80	6.09	28.04
Uttar Pradesh	281.53	281.53	295.61	310.39	325.91	1494.97
Uttarakhand	12.52	12.52	13.14	13.80	14.49	66.47
West Bengal	106.02	106.02	111.32	116.88	122.73	562.97
All States	1626.78	1626.78	1708.30	1793.49	1883.50	8638.85

Support for diagnostic infrastructure to the primary healthcare facilities – UPHCs

(Rs. crore)

State	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Andhra Pradesh	14.29	14.29	15.21	15.84	16.63	76.26
Arunachal Pradesh	3.07	3.07	3.30	3.38	3.55	16.37
Assam	12.66	12.66	13.30	13.96	14.66	67.24
Bihar	43.20	43.20	45.36	47.63	50.01	229.40
Chhattisgarh	10.23	10.23	10.74	11.27	11.84	54.31
Goa	0.24	0.24	0.26	0.27	0.28	1.29
Gujarat	17.63	17.63	18.51	19.44	20.41	93.62
Haryana	7.01	7.01	7.36	7.73	8.12	37.23
Himachal Pradesh	4.24	4.24	4.45	4.67	4.91	22.51
Jharkhand	13.10	13.10	13.75	14.44	15.16	69.55
Karnataka	16.02	16.02	16.82	17.66	18.55	85.07
Kerala	11.05	11.05	11.61	12.19	12.80	58.70
Madhya Pradesh	27.17	27.17	28.53	29.96	31.46	144.29
Maharashtra	27.96	27.96	29.35	30.82	32.36	148.45
Manipur	1.12	1.12	1.17	1.23	1.29	5.93
Meghalaya	1.51	1.51	1.59	1.67	1.75	8.03
Mizoram	0.44	0.44	0.46	0.48	0.51	2.33
Nagaland	1.02	1.02	1.08	1.13	1.19	5.44
Odisha	18.36	18.36	19.28	20.24	21.26	97.50
Punjab	7.21	7.21	7.57	7.95	8.35	38.29
Rajasthan	27.81	27.81	29.20	30.66	32.19	147.67
Sikkim	0.15	0.15	0.15	0.16	0.17	0.78
Tamil Nadu	18.75	18.75	19.69	20.67	21.70	99.56
Telangana	8.86	8.86	9.31	9.77	10.26	47.06
Tripura	1.27	1.27	1.33	1.40	1.47	6.74
Uttar Pradesh	70.37	70.37	73.89	77.58	81.46	373.67
Uttarakhand	3.26	3.26	3.42	3.60	3.78	17.32
West Bengal	26.49	26.49	27.82	29.21	30.67	140.68
All States	394.49	394.49	414.51	435.01	456.79	2095.29

Financial Requirement for establishing Block Level Public Health Units

(Rs crore)

State	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Andhra Pradesh	134.42	134.42	141.14	148.20	155.61	713.79
Arunachal Pradesh	22.94	22.94	24.09	25.29	26.56	121.82
Assam	5.31	5.31	5.58	5.86	6.15	28.21
Bihar	49.47	49.47	51.94	54.54	57.27	262.69
Chhattisgarh	13.56	13.56	14.24	14.95	15.70	72.01
Goa	2.41	2.41	2.53	2.66	2.79	12.80
Gujarat	50.31	50.31	52.82	55.46	58.24	267.14
Haryana	28.58	28.58	30.00	31.50	33.08	151.74
Himachal Pradesh	1.85	1.85	1.95	2.05	2.15	9.85
Jharkhand	24.44	24.44	25.66	26.95	28.29	129.78
Karnataka	38.23	38.23	40.15	42.15	44.26	203.02
Kerala	30.59	30.59	32.12	33.72	35.41	162.43
Madhya Pradesh	28.99	28.99	30.44	31.96	33.56	153.94
Maharashtra	70.83	70.83	74.37	78.09	82.00	376.12
Manipur	14.09	14.09	14.79	15.53	16.31	74.81
Meghalaya	9.25	9.25	9.72	10.20	10.71	49.13
Mizoram	5.23	5.23	5.49	5.77	6.06	27.78
Nagaland	14.89	14.89	15.63	16.42	17.24	79.07
Odisha	29.08	29.08	30.53	32.06	33.66	154.41
Punjab	30.18	30.18	31.69	33.28	34.94	160.27
Rajasthan	27.40	27.40	28.77	30.21	31.72	145.50
Sikkim	6.44	6.44	6.76	7.10	7.45	34.19
Tamil Nadu	77.47	77.47	81.35	85.42	89.69	411.40
Telangana	118.52	118.52	124.45	130.67	137.21	629.37
Tripura	11.67	11.67	12.26	12.87	13.51	61.98
Uttar Pradesh	76.53	76.53	80.36	84.37	88.59	406.38
Uttarakhand	2.22	2.22	2.33	2.44	2.57	11.78
West Bengal	69.22	69.22	72.69	76.32	80.14	367.59
All States	994.12	994.12	1043.85	1096.04	1150.87	5279.00

Grants for Urban Health and Wellness Centres (UHCs)

(Rs crore)

State	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Andhra Pradesh	102.88	102.88	108.02	113.48	119.17	546.43
Arunachal Pradesh	5.24	5.24	5.50	5.78	6.07	27.83
Assam	69.93	69.93	73.43	77.10	80.95	371.34
Bihar	185.43	185.43	194.71	204.44	214.66	984.67
Chhattisgarh	133.88	133.88	140.58	147.60	154.99	710.93
Goa	20.48	20.48	21.50	22.58	23.71	108.75
Gujarat	260.73	260.73	273.76	287.45	301.83	1384.50
Haryana	139.33	139.33	146.30	153.62	161.30	739.88
Himachal Pradesh	1.41	1.41	1.48	1.56	1.64	7.50
Jharkhand	119.21	119.21	125.17	131.42	138.00	633.01
Karnataka	122.93	122.93	129.08	135.54	142.31	652.79
Kerala	322.22	322.22	338.34	355.25	373.01	1711.04
Madhya Pradesh	427.83	427.83	449.22	471.68	495.27	2271.83
Maharashtra	774.13	774.13	812.84	853.48	896.16	4110.74
Manipur	9.83	9.83	10.32	10.84	11.38	52.20
Meghalaya	23.30	23.30	24.47	25.69	26.98	123.74
Mizoram	12.01	12.01	12.61	13.24	13.90	63.77
Nagaland	22.61	22.61	23.74	24.93	26.18	120.07
Odisha	89.19	89.19	93.65	98.34	103.25	473.62
Punjab	241.75	241.75	253.83	266.52	279.85	1283.70
Rajasthan	106.49	106.49	111.82	117.41	123.28	565.49
Sikkim	8.19	8.19	8.60	9.03	9.48	43.49
Tamil Nadu	356.48	356.48	374.30	393.01	412.67	1892.94
Telangana	133.60	133.60	140.28	147.29	154.66	709.43
Tripura	41.68	41.68	43.76	45.95	48.25	221.32
Uttar Pradesh	424.55	424.55	445.83	468.07	491.47	2254.47
Uttarakhand	81.57	81.57	85.65	89.93	94.42	433.14
West Bengal	287.92	287.92	302.31	317.43	333.30	1528.88
All States	4524.80	4524.80	4751.10	4988.66	5238.14	24027.50

Grants for Building-less Sub-centres, PHCs, CHCs

(Rs crore)

State	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Andhra Pradesh	1.17	1.17	1.23	1.29	1.36	6.22
Arunachal Pradesh	1.06	1.06	1.10	1.16	1.22	5.60
Assam	13.32	13.32	13.98	14.69	15.41	70.72
Bihar	329.29	329.29	345.6	363.00	381.10	1748.27
Chhattisgarh	10.75	10.75	11.28	11.85	12.45	57.08
Goa	1.54	1.54	1.61	1.70	1.78	8.18
Gujarat	1.17	1.17	1.24	1.29	1.36	6.23
Haryana	29.51	29.51	30.97	32.53	34.15	156.67
Himachal Pradesh	2.68	2.68	2.81	2.96	3.11	14.24
Jharkhand	118.54	118.54	124.41	130.67	137.19	629.35
Karnataka	10.06	10.06	10.56	11.09	11.64	53.41
Kerala	0.50	0.50	0.52	0.55	0.58	2.64
Madhya Pradesh	30.03	30.03	31.52	33.10	34.75	159.44
Maharashtra	50.07	50.07	52.55	55.21	57.96	265.87
Manipur	2.03	2.03	2.12	2.24	2.35	10.78
Meghalaya	3.21	3.21	3.37	3.54	3.72	17.06
Mizoram	0.56	0.56	0.58	0.61	0.64	2.95
Nagaland	1.03	1.03	1.08	1.13	1.19	5.46
Odisha	72.83	72.83	76.43	80.28	84.29	386.66
Punjab	20.26	20.26	21.26	22.33	23.45	107.57
Rajasthan	191.39	191.39	200.87	210.98	221.51	1016.14
Sikkim	0.53	0.53	0.55	0.58	0.60	2.79
Tamil Nadu	71.21	71.21	74.73	78.50	82.41	378.05
Telangana	2.81	2.81	2.96	3.11	3.26	14.95
Tripura	0.25	0.25	0.26	0.27	0.29	1.32
Uttar Pradesh	333.68	333.68	350.22	367.84	386.18	1771.59
Uttarakhand	1.43	1.43	1.49	1.57	1.65	7.57
West Bengal	49.04	49.04	51.46	54.05	56.75	260.33
All States	1349.95	1349.95	1416.76	1488.12	1562.35	7167.14

Conversion of Rural PHCs and Sub-centres (SC) into Health and Wellness CentreState-wise Assessed Deficiency⁴ for Conversion of Rural PHCs and SCs to HWCs

State	Sub centre	PHCs	approx cost (SC to HWC)- Rs. 9.7 lakh	approx cost (PHC to HWC)- Rs. 5.6 lakh	Total cost
In Nos			(Rs. crore)		
Andhra Pradesh	6825	0	661.66	0	661.66
Arunachal Pradesh	307	101	29.78	5.65	35.43
Assam	4015	698	389.46	39.08	428.54
Bihar	9865	1480	956.91	82.87	1039.78
Chhattisgarh	4555	657	441.85	36.75	478.61
Goa	219	0	21.24	0	21.24
Gujarat	8353	704	810.24	39.43	849.67
Haryana	2440	193	236.68	10.81	247.49
Himachal Pradesh	2089	566	202.63	31.7	234.33
Jharkhand	3644	203	353.47	11.38	364.85
Karnataka	9187	1995	891.14	111.73	1002.87
Kerala	5380	678	521.86	37.97	559.83
Madhya Pradesh	10226	1039	991.93	58.19	1050.12
Maharashtra	9729	1349	943.72	75.54	1019.26
Manipur	429	85	41.61	4.76	46.37
Meghalaya	445	110	43.17	6.15	49.32
Mizoram	370	57	35.89	3.19	39.08
Nagaland	377	124	36.57	6.93	43.50
Odisha	6595	461	639.72	25.81	665.53
Punjab	2511	79	243.57	4.42	247.99
Rajasthan	13382	1777	1298.05	99.52	1397.57
Sikkim	148	24	14.36	1.34	15.70
Tamil Nadu	7728	706	749.62	39.53	789.15
Telangana	4658	0	451.83	0	451.83
Tripura	932	82	90.40	4.59	94.99
Uttar Pradesh	20056	1990	1945.43	111.44	2056.87
Uttarakhand	1804	243	174.99	13.61	188.60
West Bengal	10195	640	988.92	35.83	1024.75
All States	146464	16041	14206.70	898.23	15104.93

⁴Rural Health Statistics 2018-19

Note : Approx cost for conversion of SC and PHC to HWC is derived from Ayushman Bharat: Comprehensive Primary Health Care through Health and Wellness Centres.

Financial requirement for Conversion of Rural PHCs and SCs into Health and Wellness Centre

(Rs crore)

State	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Andhra Pradesh	124.67	124.67	130.55	137.45	144.32	661.66
Arunachal Pradesh	6.67	6.67	7.01	7.36	7.72	35.43
Assam	80.70	80.70	84.74	88.98	93.42	428.54
Bihar	195.81	195.81	205.60	215.88	226.68	1039.78
Chhattisgarh	90.13	90.13	94.64	99.37	104.34	478.61
Goa	4.00	4.00	4.20	4.41	4.63	21.24
Gujarat	160.01	160.01	168.01	176.41	185.23	849.67
Haryana	46.61	46.61	48.94	51.38	53.95	247.49
Himachal Pradesh	44.13	44.13	46.34	48.65	51.08	234.33
Jharkhand	68.71	68.71	72.14	75.75	79.54	364.85
Karnataka	188.86	188.86	198.30	208.22	218.63	1002.87
Kerala	105.43	105.43	110.70	116.23	122.04	559.83
Madhya Pradesh	197.76	197.76	207.64	218.03	228.93	1050.12
Maharashtra	191.95	191.95	201.54	211.62	222.20	1019.26
Manipur	8.73	8.73	9.17	9.63	10.11	46.37
Meghalaya	9.29	9.29	9.75	10.24	10.75	49.32
Mizoram	7.36	7.36	7.73	8.11	8.52	39.08
Nagaland	8.19	8.19	8.60	9.03	9.49	43.50
Odisha	125.33	125.33	131.6	138.18	145.09	665.53
Punjab	46.70	46.70	49.04	51.49	54.06	247.99
Rajasthan	263.19	263.19	276.35	290.17	304.67	1397.57
Sikkim	2.96	2.96	3.10	3.26	3.42	15.70
Tamil Nadu	148.61	148.61	156.04	163.85	172.04	789.15
Telangana	85.09	85.09	89.34	93.81	98.50	451.83
Tripura	17.89	17.89	18.78	19.72	20.71	94.99
Uttar Pradesh	387.35	387.35	406.72	427.05	448.4	2056.87
Uttarakhand	35.52	35.52	37.29	39.16	41.11	188.60
West Bengal	192.98	192.98	202.63	212.76	223.40	1024.75
All States	2844.63	2844.63	2986.49	3136.20	3292.98	15104.93

**Gist of Recommendations of Finance Commissions on Disaster Management
from FC-II onwards**

1. The financial provision for calamity expenditure started with the Margin Money scheme, which was first recommended by the FC-II (1957-62). It was roughly calculated on the basis of the average annual expenditure on relief over the previous decade. The FC-II also specified the amount for each State, with the total allocation gradually increasing from Rs. 6.15 crore per annum (FC-II) to Rs. 240.75 crore per annum (FC-VIII, 1984-89). In the event of expenditure on disaster management by a State Government exceeding its margin money allocation, Central assistance to the extent of 75 per cent (50 per cent as loan and 25 per cent as grant) was made available.
2. The FC-IX (1989-95) recommended the establishment of a Calamity Relief Fund (CRF) for each State, the size of which was decided on the basis of the average of the actual ceiling of expenditure approved for an individual State over a ten-year period ending 1988-89. The Union would contribute 75 per cent of the CRF, while the States would contribute 25 per cent.
3. The FC-X (1995-2000) recommended the continuation of the CRF with certain modifications in operational arrangements. It also recommended the setting up of a National Fund for Calamity Relief (NFCR) to assist any State affected by a calamity of rare severity. It suggested that such calamities would have to be considered on a case-by-case basis. The FC-X had also recommended that the size of this Fund be Rs. 700 crore, to be built over five years, with an initial corpus of Rs. 200 crore contributed by the Union and States in the proportion of 75:25 respectively. For each of the five years, the Union would contribute Rs. 75 crore and the States Rs. 25 crore.
4. The FC-XI (2000-05) reviewed the functioning of the NFCR and found that not only had the entire corpus of the fund been exhausted in three years, it also failed to make adequate funds readily available for meeting the requirements of calamities of rare severity. The FC-XI dissolved the NFCR and recommended the setting up of a NCCF with an initial corpus of Rs. 500 crore which was to be recouped through the levy of a special surcharge on Central taxes. The NCCF would thus be funded largely through the levy.
5. The FC-XII (2005-10) recommended the continuation of the CRF and NCCF in their existing forms. However, it found considerable justification in widening the list of calamities with the addition of a few events to those covered under the scheme. It provided an additional allocation of 25 per cent of the aggregate size of the CRF to Odisha, West Bengal, the undivided States of Bihar, Madhya Pradesh and Uttar Pradesh and the special category States.
6. When the FC-XIII (2010-15) deliberated on the issue of disaster relief and management, the Disaster Management Act had come into effect, with its provisions for Response and

Mitigation Funds. The FC-XIII reviewed the disaster risk financing arrangements in the light of these statutory provisions and recommended that the CRF be merged into the SDRFs of individual states and that the NCCF be merged into the NDRF. It also suggested that the contribution to the SDRFs be shared between the Union and States in the ratio of 75:25 for general category states and 90:10 for special category states. The FC-XIII worked out the total size of the SDRFs at Rs. 33,581 crore, to be shared in this ratio. It also recommended an additional grant of Rs. 525 crore for capacity building to the States, outside the size of total SDRF allocation.

7. The FC-XIV (2015-20) followed the expenditure-driven approach of previous Finance Commissions to arrive at an aggregate corpus of Rs. 61,219 crore for all States for the award period. At the same time, it recommended a change in the cost-sharing arrangement by which the 90:10 sharing of contribution between the Union and the States was extended to general category States. It also recommended that up to 10 per cent of the funds available under the SDRF could be used by State Governments for natural disasters which are not included in the notified list of disasters of the Ministry of Home Affairs, but are considered to be 'disasters' within the local context. Unlike the FC-XIII, it did not earmark capacity-building grants to the States and left it to the Union and State Governments.

Indicative List of Mitigation Activities under NDMF/SDMF

Hazards	Sl. No.	Mitigation Measures	Nodal Agency
Floods	1.	Improving flood warning system	State/Union
	2.	Preparation of floodplains management plan	State/Union
	3.	Improving natural flood defences around settlements	State/Union
	4.	Raising the plinth of houses	State/Union
	5.	Improvement of natural drainage	State/Union
	6.	Improvement of local and storm water drainage	State/Union
	7.	Construction of culverts and cross-drainage	State/Union
	8.	Deepening of water tanks, ponds and other storage	panchayati raj institution
	9.	Plantations and afforestation	panchayati raj institution
	10.	Installation of weather and hydrological stations	State/Union
	11.	Construction of flood shelter for the people	panchayati raj institution
	12.	Construction of cattle shelter	panchayati raj institution
	13.	Promotion and incentive for flood insurance	panchayati raj institution
Earthquake	14.	Review of seismic zones in India	State/Union
	15.	Preparation of land use plans at the State, district and city levels	State/Union
	16.	Reviewing and updating building codes, guidelines, manuals and byelaws and their implementation in cities, towns and villages	State/Union
	17.	Improving building permission system for inclusion of seismic safety	State/Union
	18.	Retrofitting of buildings in seismic high-risk areas	State/Union

	19. Retrofitting of weak structures in highly seismic zones	State/Union
	20. Training and certification of engineers and masons in earthquake engineering	State/Union
	21. Evolving educational curricula in architecture and engineering institutions and technical training in polytechnics	State/Union
	22. Setting up demonstration centres in seismic safety	State/Union
	23. Education and public awareness of seismic safety	State/Union
	24. Promotion and incentive for earthquake insurance	panchayati raj institution
Cyclone and Other Local Wind Hazards	25. Review and enforcement of building rules that include cyclone resilient features in coastal cities, towns and villages	State/Union
	26. Setting up Coastal Zone Regulatory Authority at the State level covering the coastline for management of marine resources and reserve forests	State/Union
	27. Developing and enforcing Coastal Regulation Zone norms	State/Union
	28. Support for shelterbelt plantations, coastal vegetation and green cover	State/Union
	29. Support for underground power cable and utility lines at the household and community level	State/Union
	30. Support for alternative channels of communications including very high frequency/ultra-high frequency (VHF/UHF) sets, satellite phones, radio, community radio, internet and loud speakers for communication during the cyclone	State/Union
	31. Robust telecom systems wherein coastal mobile towers must be able to bear winds at speeds of 250 km/hour	State/Union
	32. Last mile connectivity with the villages	State/Union
	33. Delineation of evacuation routes prior to onset of cyclone season	State/Union
	34. Development of suitable guidelines for hoardings and similar devices	State/Union
Drought	35. Comprehensive State insurance cover needs to be provided for persons, their properties and cattle	State/Union

Fifteenth Finance Commission

	36. Setting up drought early warning system	State/Union
	37. Decision support system for monitoring and managing drought	State/Union
	38. Community-level plans for drought mitigation	panchayati raj institution
	39. Improving water harvesting and conservation through artificial recharge of groundwater and traditional methods at the community level	panchayati raj institution
	40. Alternative crop planning	panchayati raj institution
	41. Improving percolation tanks	panchayati raj institution
	42. Improving village ponds/tanks	panchayati raj institution
	43. Rainwater and roof water harvesting systems	panchayati raj institution
	44. Drip and sprinkler irrigation system	panchayati raj institution
	45. Afforestation and plantation	panchayati raj institution
	46. Monitoring reservoirs and setting up reservoir management system	panchayati raj institution
	47. Setting up water users association	panchayati raj institution
	48. Conjunctive use of surface and groundwater	State/Union
Landslide	49. Geological reconnaissance and mapping of landslide-prone areas	State/Union
	50. State-level monitoring system for landslides	State/Union
	51. Site investigations with borings and test pits and slope stability analysis	State/Union
	52. Slope stabilisation measures through plantations, stone pitching	State/Union
	53. Improving natural drainage on slopes	State/Union
	54. Anti-erosion measures	State/Union

	55. Settlement planning based on landslide susceptibility	State/Union
	56. Infrastructure planning based on probabilistic estimates of landslides	State/Union
	57. Setting up warning signs on landslides	State/Union
Lighting	58. Identify the geographical spread of lightning hazard	State/Union
	59. Setting up a network of lightning conductors	panchayati raj institution
	60. Issuing public warning of lightning events institution	panchayati raj
	61. Public awareness of lightning hazard institution	panchayati raj
Glacier Lake Outburst Flood (GLOF), Avalanche and Other Mountain Hazards	62. Setting up monitoring and early warning systems	State/Union
	63. Plantations and Afforestation	panchayati raj institution
	64. Settlement planning based on hazard susceptibility	State/Union

Methodology for Determination of State Level Allocations of Disaster Management

1. We have adopted a methodology for allocating resources to the States for disaster management, which could be considered a change with continuity with respect to the methodology adopted by previous Finance Commissions. The revised methodology retains the importance assigned to the **expenditures** incurred by the States on disaster management. In addition, it introduces weightages for **area, population and risk profile** of each individual State to arrive at the final allocation for each State.
2. For calculating the figures related to expenditure on disaster relief, the States' expenditure booked under major head (MH) 2245 for the past seven years (2011-12 to 2017-18) has been considered. Some States debit a part of expenditure on disasters directly from the SDRF maintained in the public account. We have added this expenditure to MH-2245. The NDRF releases for each year have, then, been subtracted from these values. The resultant expenditure data has, thereafter, been adjusted for inflation and an average expenditure has been determined for each state. We have assigned 70 per cent weightage to expenditure, that is, 70 per cent of average expenditure for each state (AE_{70}) has been taken for further calculation.
3. For apportioning expenditure between the reorganised States of Andhra Pradesh and Telangana for the period 2011-12 to 2014-15 (up to June 1), we have adopted the methodology similar to the one suggested by the FC-XIV. The expenditure of erstwhile undivided Andhra Pradesh, along with district-wise expenditure has been obtained for the period 2011-12 to 2014-15 (up to June 1) from the Accountant General, Andhra Pradesh. From the district-wise expenditure, the share of expenditure for the reorganised States of Andhra Pradesh and Telangana has been calculated for each of these years, which has then been utilised to apportion common expenditure booked through transfer entries and under the Pay and Accounts Officer, Hyderabad in the same ratio between these two States. The NDRF releases to erstwhile united Andhra Pradesh during the same period have been apportioned in the same ratio between reorganised States of Andhra Pradesh and Telangana.
4. The State of Maharashtra has been taken as a reference State for arriving at the figures related to the weightage given to population and area of the States on account of several considerations. First, Maharashtra has the highest SDRF allocation in 2019-20 (last year of FC-XIV allocations). Second, as Maharashtra is neither the largest State of India nor the most populous, it provides a good statistical fit for working out the unit value. Third, Maharashtra is a State exposed to multiple hazards in different geographical settings. It has the largest urban sprawl in the country, which is exposed to various hazards. Many of its districts are in rain shadow areas, making them highly drought-prone. Floods, landslides and earthquakes affect the State on a regular basis. The State, has responded to these risk events with considerable efficiency and

resources. Given the State's SDRF allocation, its area, population, and capacity and efficiency, it provides the most appropriate reference.

5. Area and population have been given weightage of 15 per cent each. Using the SDRF allocation of the reference State, Maharashtra, in 2019-20, we have calculated (i) a per-capita allocation based on the reference State's total allocation and (ii) a per-square kilometre allocation based on the reference State's total allocation. The unit value has then been applied to the respective population and area of each of the States, and 15 per cent of both the values has further been calculated to assign a total of 30 per cent weightage to area and population ($A_{15} + P_{15}$).

6. The resulting values in step-2 and step-5 have been added for each State ($W = AE_{70} + A_{15} + P_{15}$). Thereafter, this value (W) has been multiplied by the Disaster Risk Index (DRI) scores (detailed in Annex 3A) for each corresponding State ($Y = W * DRI$). Finally, the product of these two values (Y) has been added to the sum total of values obtained in step-2 and step-5 ($Z = Y + W = W * DRI + W$) to arrive at the base value for each of the states. From the base value, the allocation for 2020-21 has been calculated after considering the standard 5 per cent annual inflation.

7. The additional allocation of 11 per cent has been provided for the ten North-Eastern and Himalayan States to pay greater attention to infrastructure resilience in these States in view of continuous disruption of their transport network by flash floods, landslides and other mountain hazards.

Disaster Risk Index (DRI) for States

1. The DRI has been developed through a quantitative exercise assigning scores to the *probability of hazards* striking States and the *extent of vulnerability*. Based on these two parameters, a composite score has been developed for each State, leading to an index which ranks States based on the risk scores.
2. *Hazards* refer to physical events - earthquake, cyclone, floods, drought and other risks events. Hazards, by themselves, do not lead to disasters. When hazards interact with people, their communities and economic activities, it results in a disaster event. The interaction of hazards and society is influenced by the people's socio-economic vulnerability. *Vulnerability* refers to diminished capacity of an individual or group to anticipate, cope with, resist and recover from the impact of a natural or man-made hazard. *Vulnerability* includes both income and non-income dimensions, and could encompass conditions such as poor housing, informal jobs, social isolation, and remote terrains in which the people live. Vulnerability is, therefore, a key factor explaining the severity and impact of a disaster.
3. DRI could also be developed based on actual occurrences of disasters and their socio-economic impacts. However, *due to an absence of disaster database at the national level*, it has been found to be difficult to develop a risk index of greater complexity and accuracy. The national hazard zonation and risk exposure maps have been used to assign scores to the probability of hazards at the State level. Such a categorisation provides a State-level hazard score which could be easily understood.
4. As hazards and vulnerability come together to constitute a disaster, a score of 70, out of a total of 100, has been assigned to hazards, since these are the main drivers of disasters. In addition, any hazard event is likely to have a serious impact, given the population density, the level of infrastructure and economic activities in India. Vulnerability, captured also through area and population, has, thus, been assigned a lower score of 30.
5. There are four major hazards which affect different parts of the country - floods, drought, cyclone, and earthquake. The DRI assigns a maximum score of 15 to each of these four hazards, constituting a total of 60. Depending upon the level of probability of a hazard, States have been assigned the scores of 0, 5, 10 and 15 in an increasing order. In addition, all States have their share of smaller hazards, which affect communities on a local basis. In view of their continuous impacts, all States have been assigned an equal score of 10 for these smaller hazards, bringing the maximum score to 70.
6. The scores for different hazards have been assigned on the basis of the following analysis:

Flood Score

- i) The data on floods has been compiled based on the flood-prone areas estimated by Rashtriya Barh Ayog (RBA) and the extent of flood-prone areas reported by the States to the Eleventh Five-Year Plan Working Group. After presenting the data on flood-prone area in lakh hectares in absolute numbers, this area has also been estimated in relation to the total area of the State. States which have more than 20 per cent of the total area affected by floods are assigned a score of 15, while States where between 10 and 20 per cent of the total area is affected are assigned a score of 10. The remaining States with less than 10 per cent of the area affected have been assigned a score of 5¹.
- ii) Arunachal Pradesh has been included as a high score flood-prone State, even though the flood-affected areas remain less than 10 per cent of the total land. This exception is made as the river Brahmaputra (which is known as river Siang in Arunachal Pradesh) flows through the State upon its entry into India. When the Brahmaputra is flooded, which happens almost every year, it inundates Arunachal Pradesh before it enters Assam. Tamil Nadu is the other exception, since it has experienced heavy floods in the recent past, and is assigned a score of 10.
- iii) Among the bifurcated States, we could not get data on flood-affected areas in Uttarakhand, Jharkhand and Chhattisgarh. However, Uttarakhand is flooded due to a large network of Himalayan rivers. The State experienced massive floods in 2014. Further, when the adjacent country of Nepal is flooded, these floods inundate and affect parts of Uttarakhand as well. Uttarakhand has, therefore, been assigned a high score of 15 for being a flood-prone state. On the other hand, Jharkhand and Chhattisgarh are not known for incidence of heavy floods. These two States have been assigned a lower score of 5.
- iv) All the hill States experience incidence of floods, but mostly these are flash floods which affect these States for a small duration. Due to the terrain, the runoff is fast, and these States are not exposed to the risk of riverine flooding, to which the States situated in major river basins are exposed. However, the flash floods cause a lot of damage to infrastructure.

Drought Score

- v) According to the map showing frequency of drought occurrence across States during the period 2000-15, which has been produced by the Ministry of Agriculture (<http://agricoop.nic.in/sites/default/files/Manual%20Drought%202016.pdf>), about 68 per cent of cropped area is classified as “chronically drought-prone”, while 35 per cent which receive mean annual rainfall of 750-1125 mm is classified as “drought-prone”. The

¹ <https://ndma.gov.in/images/guidelines/flood.pdf>

drought-prone areas of the country are confined primarily to the arid, semi-arid, and sub-humid regions of peninsular and western India.

vi) States which have a larger share of “chronically drought-prone” areas are assigned a higher score of 15, while those with a significant share of “drought-prone areas” are assigned the middle score of 10. The remaining States, except for the North-eastern States, Uttarakhand and Goa, have been assigned the score of 5. The data on drought has been taken from the Ministry of Agriculture and Farmers Welfare.²

vii) Some States such as Andhra Pradesh, Gujarat, Bihar, Odisha and Uttar Pradesh are in the high-risk category for both floods and drought. Such a risk assessment should not be construed as contradictory, and the presence of both the risks can be easily explained. These States are large in geographical area, and while some areas receive good rainfall and have dense river network, other areas are in arid and semi-arid regions.

viii) The critical factor of climate change and variability needs to be considered. Some States which are in arid and semi-arid regions experience heavy rainfall within a short period of time, and cause flooding. Rajasthan has experienced heavy flooding in certain areas in recent times. On the other hand, northern Bihar has been experiencing drought in recent years. Intra-seasonal variation in rainfall has brought a huge change. Bihar has experienced deficient rainfall during eight out of the last ten years. It has brought immense rural distress to the State. Similarly, the Bundelkhand region in Uttar Pradesh has been reeling under drought for years together.

ix) The simultaneous incidence of floods and drought represent a highly dynamic situation, and it should be perceived as part of changing patterns of rainfall within the country. It is important that climate hazard risks be assessed on a continuous basis due to the impact of climate change.

Cyclone Score:

x) Cyclone as a hazard is limited to coastal States. The higher score of 15 is assigned to Andhra Pradesh, Odisha, and West Bengal, which include very high cyclone-prone districts. The States of Tamil Nadu, Kerala and Gujarat, which include high cyclone-prone districts, are assigned a score of 10. Though Kerala does not include any high cyclone prone district, all its fourteen districts are exposed to cyclone risk. Therefore, Kerala has also been assigned a score of 10. The remaining states of Karnataka, Goa and Maharashtra have a moderate score of 5. The data has been taken from the cyclone risk map used by the NDMA.^{3,4}

xi) Cyclones on the east and west coast are becoming more frequent due to the impact

² <http://agricoop.nic.in/sites/default/files/Manual%20Drought%202016.pdf>

³ <http://www.rsmcnnewdelhi.imd.gov.in/images/pdf/climatalogy/frequency-cyclone/hazard.pdf>

⁴ <https://ncrmp.gov.in/cyclones-their-impact-in-india/>

of climate change, which is changing the risk profile of these States. These scores, therefore, need to be reviewed on a periodic basis.

Earthquakes Score:

xii) The Bureau of Indian Standards has developed a seismic map of India. According to this map, Seismic Zones V and IV are high risk areas, while Zones III and II are low seismic risk areas. The seismic map has been prepared based on the plate tectonics as well as the history of seismic events in India. According to this map, all the North-Eastern and Himalayan States and some of the other states such as Bihar, Gujarat and Maharashtra are highly prone to earthquake risks. These States are assigned the highest score of 15. West Bengal and Uttar Pradesh are exposed to moderate seismic risks, and hence they are assigned the score of 10. The remaining States have been assigned low risk score of 5⁵.

xiii) In addition to these four hazards, there is a residual category of other hazards. This category includes State-specific hazards such as landslides, windstorms, hailstorm, cloudbursts, lightning, etc. As all the States have their share of minor hazards which have considerable local impacts, all of them have been assigned a uniform score of 10.

7. The vulnerability score has been assigned based on the below poverty line population of each State in 2011-12 (Tendulkar Methodology). States with a poverty rate of 26 per cent and above have been assigned the highest score of 30, and those having poverty rate below 13 per cent are given a score of 10. The rest of the States having poverty rates between 13 per cent and 26 per cent have been assigned the intermediate score of 20. The reorganised States of Andhra Pradesh and Telangana have been assigned the score by assuming their poverty rates are the same as that of undivided Andhra Pradesh in 2011-12.

8. The scores for hazards and vulnerability have been added to assign the risk score for each State. The final risk score for all the States is presented below. It is the first attempt to include a State-level disaster risk score in resource allocation and address a serious deficiency in the previous State-level allocations for disaster management. As more experience is gained, the disaster risk index may be refined further.

⁵ <http://pib.nic.in/newsite/mbErel.aspx?relid=168661>

Disaster Risk Index Scores

States	Floods		Drought		Cyclone		Earthquake		Others	Total Score (out of 70)		Poverty Points (out of 30)		Total Score (out of 100)		Points
A	B	C	D	E	F	G	H	(G+H)/100								
Andhra Pradesh	10.00	15.00	15.00	5.00	10.00	55.00	10	65.00	0.650							
Arunachal Pradesh	15.00			15.00	10.00	40.00	30	70.00	0.700							
Assam	15.00			15.00	10.00	40.00	30	70.00	0.700							
Bihar	15.00	10.00		15.00	10.00	50.00	30	80.00	0.800							
Chhattisgarh	5.00	5.00		5.00	10.00	25.00	30	55.00	0.550							
Goa	5.00		5.00	5.00	10.00	25.00	10	35.00	0.350							
Gujarat	10.00	15.00	10.00	15.00	10.00	60.00	20	80.00	0.800							
Haryana	15.00	5.00		5.00	10.00	35.00	10	45.00	0.450							
Himachal Pradesh	5.00	5.00		15.00	10.00	35.00	10	45.00	0.450							
Jharkhand	5.00	10.00		5.00	10.00	30.00	30	60.00	0.600							
Karnataka	5.00	15.00	5.00	5.00	10.00	40.00	20	60.00	0.600							
Kerala	15.00	5.00	10.00	5.00	10.00	45.00	10	55.00	0.550							
Madhya Pradesh	5.00	10.00		5.00	10.00	30.00	30	60.00	0.600							
Maharashtra	5.00	15.00	5.00	15.00	10.00	50.00	20	70.00	0.700							
Manipur	5.00			15.00	10.00	30.00	30	60.00	0.600							
Meghalaya	5.00			15.00	10.00	30.00	10	40.00	0.400							
Mizoram	5.00			15.00	10.00	30.00	20	50.00	0.500							
Nagaland	5.00			15.00	10.00	30.00	20	50.00	0.500							
Odisha	15.00	15.00	15.00	5.00	10.00	60.00	30	90.00	0.900							
Punjab	15.00	5.00		5.00	10.00	35.00	10	45.00	0.450							
Rajasthan	5.00	15.00		5.00	10.00	35.00	20	55.00	0.550							
Sikkim	5.00			15.00	10.00	30.00	10	40.00	0.400							
Tamil Nadu	10.00	10.00	10.00	5.00	10.00	45.00	10	55.00	0.550							
Telangana	5.00	15.00		5.00	10.00	35.00	10	45.00	0.450							
Tripura	15.00			15.00	10.00	40.00	20	60.00	0.600							
Uttar Pradesh	15.00	10.00		10.00	10.00	45.00	30	75.00	0.750							
Uttarakhand	15.00			15.00	10.00	40.00	10	50.00	0.500							
West Bengal	15.00	5.00	15.00	10.00	10.00	55.00	20	75.00	0.750							

Scoring Scheme (Disasters)			
Disasters	High	Medium	Low
Floods	15.00	10.00	5.00
Drought	15.00	10.00	5.00
Cyclone	15.00	10.00	5.00
Earthquake	15.00	10.00	5.00
Others	10.00		

Scoring System	Poverty
Low - 10.00	Below 13%
Medium - 20.00	Between 13% and 26%
High - 30.00	Between 26% and 40%

Methodology for Determination of National Level Allocations of Disaster Management

- I) As the provision for the NDRF is linked directly to expenditure, we recommend the total national allocation for disaster management, that is, the NDRMF be determined using the expenditure-based methodology.
- ii) We have calculated the total national allocation for disaster management based on the actual expenditure (from 2015-16 to 2017-18) and budgeted expenditure (for 2018-19 and 2019-20) from NDRF for five years (2015-16 to 2019-20) and adjusted it for inflation.
- iii) The average of inflation-adjusted expenditure of the five years is then increased by 10 per cent to arrive at the base figure.
- iv) Taking this base amount, the national allocation for disaster management for 2020-21 is estimated with an annual inflation of 5 per cent.
- v) This methodology has determined the size of funds for NDRMF to be Rs. 12,390 crore for 2020-21.

**Annual State-wise Allocation for Disaster Management based on Area (15 per cent),
Population (15 per cent), Average Expenditure (70 per cent),
and Disaster Risk Index Method**

(Rs. crore)

State/Year	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Total (2021-26)
Andhra Pradesh	1491	1491	1566	1644	1726	1812	8239
Arunachal Pradesh	278	278	292	307	321	338	1536
Assam	858	858	901	946	994	1043	4742
Bihar	1888	1888	1983	2081	2185	2295	10432
Chhattisgarh	576	576	605	635	667	700	3183
Goa	15	15	16	16	17	19	83
Gujarat	1765	1765	1853	1946	2044	2145	9753
Haryana	655	655	688	722	758	796	3619
Himachal Pradesh	454	454	476	501	525	552	2508
Jharkhand	757	757	794	834	877	920	4182
Karnataka	1054	1054	1107	1162	1220	1281	5824
Kerala	419	419	440	462	485	510	2316
Madhya Pradesh	2427	2427	2548	2676	2810	2950	13411
Maharashtra	4296	4296	4511	4736	4973	5221	23737
Manipur	47	47	49	52	55	57	260
Meghalaya	73	73	76	81	84	89	403
Mizoram	52	52	54	58	60	63	287
Nagaland	46	46	48	51	53	56	254
Odisha	2139	2139	2246	2358	2476	2600	11819
Punjab	660	660	693	728	764	803	3648
Rajasthan	1975	1975	2074	2178	2286	2400	10913
Sikkim	56	56	59	62	65	68	310
Tamil Nadu	1360	1360	1428	1500	1575	1653	7516
Telangana	599	599	629	660	694	728	3310
Tripura	76	76	79	84	88	93	420
Uttar Pradesh	2578	2578	2707	2842	2985	3134	14246
Uttarakhand	1041	1041	1093	1148	1205	1265	5752
West Bengal	1348	1348	1416	1487	1560	1639	7450
All States	28983	28983	30431	31957	33552	35230	160153

Annex 8.5
(para 8.53 and 8.55)
(Rs. crore)

Union and State's Share in SDRMF (2021-26)

State/Year	Union's share					Total (2021-26)	State's share					Total (2021-26)
	2021-22	2022-23	2023-24	2024-25	2025-26		2021-22	2022-23	2023-24	2024-25	2025-26	
Andhra Pradesh	1119	1175	1234	1295	1360	6183	372	391	410	431	452	2056
Arunachal Pradesh	250	263	276	289	304	1382	28	29	31	32	34	154
Assam	772	811	851	895	939	4268	86	90	95	99	104	474
Bihar	1416	1487	1561	1639	1721	7824	472	496	520	546	574	2608
Chhattisgarh	432	454	476	500	525	2387	144	151	159	167	175	796
Goa	12	12	12	13	14	63	3	4	4	4	5	20
Gujarat	1324	1390	1460	1533	1609	7316	441	463	486	511	536	2437
Haryana	491	516	542	569	597	2715	164	172	180	189	199	904
Himachal Pradesh	409	428	451	473	497	2258	45	48	50	52	55	250
Jharkhand	568	596	626	658	690	3138	189	198	208	219	230	1044
Karnataka	791	830	872	915	961	4369	263	277	290	305	320	1455
Kerala	314	330	347	364	383	1738	105	110	115	121	127	578
Madhya Pradesh	1820	1911	2007	2108	2213	10059	607	637	669	702	737	3352
Maharashtra	3222	3383	3552	3730	3916	17803	1074	1128	1184	1243	1305	5934
Manipur	42	44	47	50	51	234	5	5	5	5	6	26
Meghalaya	66	68	73	76	80	363	7	8	8	8	9	40
Mizoram	47	49	52	54	57	259	5	5	6	6	6	28
Nagaland	41	43	46	48	50	228	5	5	5	5	6	26
Odisha	1604	1685	1769	1857	1950	8865	535	561	589	619	650	2954
Punjab	495	520	546	573	602	2736	165	173	182	191	201	912
Rajasthan	1481	1556	1634	1715	1800	8186	494	518	544	571	600	2727
Sikkim	50	53	56	59	61	279	6	6	6	6	7	31
Tamil Nadu	1020	1071	1125	1181	1240	5637	340	357	375	394	413	1879
Telangana	449	472	495	521	546	2483	150	157	165	173	182	827
Tripura	68	71	76	79	84	378	8	8	8	9	9	42
Uttar Pradesh	1933	2030	2132	2239	2351	10685	645	677	710	746	783	3561
Uttarakhand	937	984	1033	1085	1139	5178	104	109	115	120	126	574
West Bengal	1011	1062	1115	1170	1229	5587	337	354	372	390	410	1863
All States	22184	23294	24466	25688	26969	122601	6799	7137	7491	7864	8261	37552

Annex 9.1
(para: 9.7)

Health and Nutritional Indicators

State	Underweight children (%)	Stunting among children (%)	Anaemia among children (%)	Underweight women (%)	Anaemia among women (%)	Institutional deliveries: % of total deliveries	IMR (per 1000 live births)
Andhra Pradesh	31.9	31.4	58.6	17.6	60.0	91.5	29
Arunachal Pradesh	19.4	29.4	54.2	8.5	43.2	52.2	37
Assam	29.8	36.4	35.7	25.7	46.0	70.6	41
Bihar	43.9	48.3	63.5	30.4	60.3	63.8	32
Chhattisgarh	37.7	37.6	41.6	26.7	47.0	70.2	41
Goa	23.8	20.1	48.3	14.7	31.3	96.9	7
Gujarat	39.3	38.5	62.6	27.2	54.9	88.5	28
Haryana	29.4	34.0	71.7	15.8	62.7	80.4	30
Himachal Pradesh	21.2	26.3	53.7	16.2	53.5	76.4	19
Jammu & Kashmir	16.6	27.4	54.5	12.1	49.4	85.6	22
Jharkhand	47.8	45.3	69.9	31.5	65.2	61.9	30
Karnataka	35.2	36.2	60.9	20.7	44.8	94.0	23
Kerala	16.1	19.7	35.7	9.7	34.3	99.8	7
Madhya Pradesh	42.8	42.0	68.9	28.4	52.5	80.8	48
Maharashtra	36.0	34.4	53.8	23.5	48.0	90.3	19
Manipur	13.8	28.9	23.9	8.8	26.4	69.1	11
Meghalaya	28.9	43.8	48.0	12.1	56.2	51.4	33
Mizoram	12.0	28.1	19.3	8.4	24.8	79.7	5
Nagaland	16.7	28.6	26.4	12.3	27.9	32.8	4
Odisha	34.4	34.1	44.6	26.5	51.0	85.3	40
Punjab	21.6	25.7	56.6	11.7	53.5	90.5	20
Rajasthan	36.7	39.1	60.3	27.0	46.8	84.0	37
Sikkim	14.2	29.6	55.1	6.4	34.9	94.7	7
Tamil Nadu	23.8	27.1	50.7	14.6	55.0	98.9	15
Telangana	28.4	28.0	60.7	22.9	56.6	91.5	27
Tripura	24.1	24.3	48.3	18.9	54.5	79.9	27
Uttar Pradesh	39.5	46.3	63.2	25.3	52.4	67.8	43
Uttarakhand	26.6	33.5	59.8	18.4	45.2	68.6	31
West Bengal	31.6	32.5	54.2	21.3	62.5	75.2	22
India	35.8	38.4	58.6	22.9	53.1	78.9	32

Source: National Family Health Survey, 2015-16; Sample Registration System, 2018

Note: The colour scheme represents a range, with dark red representing worst health indicators in each column and dark green the best in each column

Life Expectancy of Major States*

(years)

State/Union Territory	2012-16			2013-17		
	Male	Female	Total	Male	Female	Total
Andhra Pradesh	68.0	71.4	69.6	68.3	71.2	69.7
Assam	64.4	66.8	65.5	65.4	67.3	66.2
Bihar	68.9	68.5	68.7	69.2	68.6	68.9
Chhattisgarh	63.6	66.8	65.2	63.8	66.6	65.2
Delhi	72.7	75.9	74.2	73.3	76.3	74.7
Gujarat	67.4	71.8	69.5	67.6	72.0	69.7
Haryana	67.2	72.0	69.4	67.6	72.3	69.7
Himachal Pradesh	69.4	75.5	72.3	69.8	75.6	72.6
Jammu and Kashmir	71.6	76.2	73.5	72.1	76.7	74.1
Jharkhand	67.8	68.0	67.9	68.8	68.4	68.6
Karnataka	67.6	70.7	69.1	67.7	70.8	69.2
Kerala	72.2	77.9	75.1	72.5	77.8	75.2
Madhya Pradesh	63.7	67.2	65.4	64.2	67.9	66.0
Maharashtra	70.8	73.7	72.2	71.2	73.9	72.5
Odisha	66.2	69.1	67.6	67.1	69.9	68.4
Punjab	71.0	74.2	72.5	71.0	74.0	72.4
Rajasthan	66.1	70.7	68.3	66.3	70.9	68.5
Tamil Nadu	69.5	73.4	71.4	69.9	73.7	71.7
Uttar Pradesh	63.9	65.6	64.8	64.3	65.6	65.0
Uttarakhand	68.5	74.8	71.5	68.8	74.2	71.0
West Bengal	69.8	71.9	70.8	70.4	72.2	71.2
All India	67.4	70.9	68.7	67.8	70.4	69.0

*Quinquennial Survey.

Source: Sample Registration System, Bulletin, Office of the Registrar General and Census Commissioner, Ministry of Home Affairs, Government of India.

**Shortfall in Health Facilities as Per Estimation of Mid-year Population
(as on 1 July 2019) in Rural Areas**

Annex 9.3
(para: 9.13)

State	Sub Centres and HWC-SCs				PHCs and HWC-PHCs				CHCs			
	Required R	In position P	Shortfall S	% Shortfall	Required R	In position P	Shortfall S	% Shortfall	Required R	In position P	Shortfall S	% Shortfall
Andhra Pradesh	7178	7437	*	*	1183	1145	38	3	295	140	155	53
Arunachal Pradesh	338	385	*	*	51	143	*	*	12	63	*	*
Assam	6374	4643	1731	27	1040	946	94	9	260	177	83	32
Bihar	21337	9949	11388	53	3548	1899	1649	46	887	150	737	83
Chhattisgarh	5323	5205	118	2	843	792	51	6	210	170	40	19
Goa	96	219	*	*	15	24	*	*	3	5	*	*
Gujarat	8055	9166	*	*	1308	1476	*	*	327	362	*	*
Haryana	3460	2604	856	25	576	379	197	34	144	115	29	20
Himachal Pradesh	1366	2089	*	*	225	586	*	*	56	87	*	*
Jammu & Kashmir	2102	3025	*	*	342	622	*	*	85	84	1	1
Jharkhand	6768	3848	2920	43	1079	298	781	72	269	171	98	36
Karnataka	8028	9758	*	*	1318	2127	*	*	329	198	131	40
Kerala	2340	5380	*	*	388	848	*	*	97	227	*	*
Madhya Pradesh	13935	10226	3709	27	2233	1199	1034	46	558	309	249	45
Maharashtra	14112	10668	3444	24	2299	1828	471	20	574	364	210	37
Manipur	537	490	47	9	84	90	*	*	21	23	*	*
Meghalaya	822	477	345	42	124	118	6	5	31	28	3	10
Mizoram	179	370	*	*	27	59	*	*	6	9	*	*
Nagaland	414	433	*	*	62	126	*	*	15	21	*	*
Odisha	8382	6688	1694	20	1345	1288	57	4	336	377	*	*
Punjab	3562	2950	612	17	593	416	177	30	148	89	59	40
Rajasthan	12761	13512	*	*	2073	2082	*	*	518	571	*	*
Sikkim	96	176	*	*	15	29	*	*	3	2	1	33
Tamil Nadu	7355	8713	*	*	1222	1422	*	*	305	385	*	*
Telangana	4479	4744	*	*	731	636	95	13	182	85	97	53
Tripura	661	972	*	*	104	108	*	*	26	18	8	31
Uttarakhand	1509	1847	*	*	250	257	*	*	62	67	*	*
Uttar Pradesh	34726	20782	13944	40	5781	2936	2845	49	1445	679	766	53
West Bengal	13226	10357	2869	22	2177	908	1269	58	544	348	196	36
Union Territories	244	298	59^		38	68	*	*	8	11	2^	
Total	189765	157411	43736	23	31074	24855	8764	28	7756	5335	2865	37

Source: Rural Health Statistics 2018-19

Note: The colour scheme represents a range, with dark red representing worst health indicators in each column and dark green the best in each column, ^ The difference of 'Required' and 'In position' of UTs indicate surplus. However, there is a shortfall of 22 sub centres in Delhi and 37 in Puducherry. Similarly, there is a shortfall of 1CHC in Delhi in 1 in Puducherry

Annex 9.4
(para: 9.15)

Number of Doctors in India

States	Total allopathic doctors*	Government allopathic doctors	AYUSH registered practitioners #	No. of doctors at PHCs ^	Population/ allopathic doctor	Population/ AYUSH practitioner	Population/ government doctor	Population/ PHC doctor
Andhra Pradesh	100587	5114	21993	2045	491	2246	9657	24150
Arunachal Pradesh	973	549	393	125	1422	3522	2521	11072
Assam	23804	6082	2178	1376	1311	14328	5131	22679
Bihar	40649	2792	136470	1786	2561	763	37285	58286
Chhattisgarh	8771	1626	5607	359	2912	4556	15710	71156
Goa	3840	644	1382	56	380	1056	2266	26054
Gujarat	66944	5475	49973	1321	903	1209	11039	45753
Haryana	5717	2618	14121	491	4434	1795	9683	51631
Himachal Pradesh	3054	1517	11620	622	2248	591	4525	11037
Jammu and Kashmir	15038	4058	6129	694	834	2046	3090	18071
Jharkhand	5764	1793	811	340	5723	40676	18398	97024
Karnataka	120261	5046	48326	2136	508	1264	12108	28603
Kerala	59353	5239	41606	1169	563	803	6376	28577
Madhya Pradesh	38180	4588	67063	1112	1902	1083	15830	65312
Maharashtra	173384	6981	153147	2929	648	734	16097	38366
Manipur	NA	1099	NA	194	NA	NA	2338	13247
Meghalaya	NA	585	368	130	NA	8063	5072	22823
Mizoram	74	437	NA	59	14824	NA	2510	18593
Nagaland	116	332	143	118	17060	13839	5961	16771
Odisha	22521	4300	14725	917	1864	2851	9761	45773
Punjab	48351	3331	15996	480	574	1734	8329	57798
Rajasthan	43388	7227	18816	2396	1580	3643	9485	28609
Sikkim	1405	268	NA	24	435	NA	2280	25458
Tamil Nadu	133918	7233	18767	2780	539	3844	9975	25952
Telangana	4942	4123	20926	1066	7121	1682	8536	33015
Tripura	1718	1256	447	119	2139	8219	2925	30874
Uttar Pradesh	77549	10754	85489	1344	2577	2337	18580	148670
Uttarakhand	8309	1344	4073	241	1214	2476	7504	41851
West Bengal	72016	8829	46949	1016	1267	1944	10338	89839
Union territories	21394	11517	12361	122				
Medical Council of India	52666							
Total	1154686	116757	799879	27567				

Source: National Health Statistics 2019, Census 2011

* Possessing recognised medical qualifications (under Indian Medical Council Act) registered with State Medical Councils/Medical Council of India from the year up to 2010 to 2018, # (Unani, Ayurveda, Siddha, Naturopathy, Homeopathy Doctors) in India as on 1 January 2018; ^ as on 31 March 2018; NA: not available

Note 1: The colour scheme represents a range, with dark red representing worst health indicators in each column and dark green the best in each column,

Note 2: Allopathic doctors are registered with State Medical Councils/Medical Council of India from the year up to 2010 to 2018 (As on 31 December of concerned year). In Nagaland, the registrations are captured from 2015, in Mizoram from 2014, in Tripura from 2013, in Telangana from 2015, in Haryana captured till 2011, all other States are captured till 2018

Annex 9.5
(para: 9.15)

Total Number of Nurses and Pharmacists in India

State	Total No. of Registered Nurses in India as on 31.12.2017			Total nurses	Pharmacists as on 27.03.2019	Population per Nurse	Population per Pharmacist
	ANM	RN and RM	LHV				
Andhra Pradesh	138435	232621	2480	373536	50247	132	983
Arunachal Pradesh	971	938	15	1924	279	719	4961
Assam	27925	22388	353	50666	15462	616	2018
Bihar	8624	9413	511	18548	24341	5612	4277
Chhattisgarh	13329	13048	1352	27729	9716	921	2629
Goa	NA	NA	NA	NA	3539	NA	412
Gujarat	45908	114284	NA	160192	66237	377	912
Haryana	24675	28356	694	53725	32744	472	774
Himachal Pradesh	11673	20934	500	33107	9369	207	733
Jharkhand	4755	3310	142	8207	2337	4019	14116
Karnataka	54039	231643	6840	292522	57048	209	1060
Kerala	30530	261951	8507	300988	64223	111	520
Madhya Pradesh	39563	118793	1731	160087	54181	454	1340
Maharashtra	65544	128776	594	194914	233322	577	482
Manipur	3621	7835	NA	11456	1273	224	2019
Meghalaya	1715	5540	198	7453	899	398	3300
Mizoram	2157	3634	NA	5791	1313	189	835
Nagaland	NA	NA	NA	NA	1553	NA	1274
Odisha	62159	75575	238	137972	32386	304	1296
Punjab	23029	76680	2584	102293	47370	271	583
Rajasthan	108688	200171	2732	311591	51054	220	1343
Sikkim	39	283	N/A	322	281	1898	2174
Tamil Nadu	57839	277107	11219	346165	72241	208	999
Telangana	2762	9397	NA	12159	64881	2894	542
Tripura	2232	4140	148	6520	4747	563	774
Uttar Pradesh	60258	74777	2763	137798	84300	1450	2370
Uttarakhand	2401	2613	14	5028	16148	2006	625
West Bengal	63731	63197	12854	139782	89630	653	1018
Union Territories	4325	61575	NA	65900	33301		
Total	860927	2048979	56469	2966375	1125222		

Source: National Health Statistics 2019, Census 2011

Note: ANM – auxiliary nurse midwife; RN/RM – registered nurse/registered midwife; LHV – lady health visitor; NA : not available

The colour scheme represents a range, with dark red representing worst health indicators in each column and dark green the best in each column

**Shortfall in Human Resource in Government Health Facilities
(as per the memorandum received from MoHFW)**

State	Shortfall of human resource in existing facilities	Shortfall of human resource in new facilities (if built as per population norms)	Total human resource gap
Andhra Pradesh	7596	14543	22139
Arunachal Pradesh	7866	1204	9070
Assam	12513	11054	23567
Bihar	24078	91688	115766
Chhattisgarh	9356	7329	16685
Goa	93	172	265
Gujarat	15913	9144	25057
Haryana	5214	8066	13280
Himachal Pradesh	4794	1341	6135
Jharkhand	7185	26701	33886
Karnataka	13845	14833	28678
Kerala	12489	4298	16787
Madhya Pradesh	29745	53536	83281
Maharashtra	20728	41169	61897
Manipur	2272	1659	3931
Meghalaya	1726	1913	3639
Mizoram	1306	283	1589
Nagaland	3600	238	3838
Odisha	17410	10660	28070
Punjab	3842	9104	12946
Rajasthan	11784	12492	24276
Sikkim	97	160	257
Tamil Nadu	11954	7256	19210
Telangana	49	14863	19818
Tripura	723	1129	1852
Uttar Pradesh	67821	159286	227107
Uttarakhand	5357	1591	6948
West Bengal	2435	48509	50944
Union territories	16718	2509	19227
Total	323415	556728	8880143

Recommendations Received from Various Stakeholders

The recommendations received from all stakeholders over the term of the FC-XV have been divided into three categories: general, health infrastructure and service delivery and health personnel/medical education. These are summarised below.

I. General

- i. The combined expenditure on health by the MoHFW and States together is 0.96 per cent of GDP in 2018-19. Public health expenditure should be increased to 2.5 per cent of GDP, in a progressive manner by 2025. (Also recommended by the National Health Policy-2017)
- ii. States currently spend 5.18 per cent of their total expenditure on health on an average. Health spending by States should be increased to more than 8 per cent of their budget. (Also recommended by National Health Policy-2017)
- iii. Primary health care should be the topmost fundamental commitment of each and every State. Expenditure on primary health currently is 53 per cent of total expenditure on health. This should be increased to two-thirds of total health expenditure. Primary care level can potentially deal with 90 per cent of healthcare demands. Investment in primary health care, including prevention and health promotion, provides better health and developmental outcomes at a much lower cost – it helps to reduce the need for costlier, complex care by preventing illness and promoting general health. (Also recommended by National Health Policy-2017)
- iv. Given the inter-State disparity in the availability of medical doctors, it is essential to build an All India Medical Service. For this purpose, the UPSC would need to do annual recruitments, based upon the State-wise requisitions from State Government.
- v. Public health and hospitals may be brought under the Concurrent list of the Seventh Schedule of the Constitution from the existing assignment under State list.
- vi. Right to health may be declared as fundamental right.
- vii. To ensure better quality of spending, (a) there is a need for public financial management reforms to improve budget execution; (b) resource allocation formulas from States to districts should reflect population need (mortality/morbidity/equity) rather than historical norms; (c) fragmentation of health protection schemes should be reduced; and (d) there should be a gradual shift to demand-side financing modalities.
- viii. There is also need for renewed focus on equity and need. For example, the NHM should be related to per capita spending on health. Similarly, spending per beneficiary must increase in the poorer States. Needs-based transfer formulas for health should be carefully designed. Also, a separate health equalisation pool is needed. Explicit accountability frameworks, including target results, need to be explored.

- ix. Greater attention to resource allocation is required within States. Currently, major urban areas are under-equipped to address urban health challenges. Also, within States, there are weak links between needs of districts (mortality, poverty) and allocations to them.
- x. Institutions like ICMR, National Centre for Disease Control and National Disaster Management Authority should be strengthened for disease preparedness, diagnostics, investigation, response and population health. Institutional reforms and innovations should be promoted in vertical disease control programmes like TB, HIV, vector-borne disease. Local governments should also be strengthened in terms of resources and capacity building so that they can play an incremental role in health care delivery.
- xi. More investment is needed in health research.

II. Health Infrastructure and service delivery

- I. In the coming five years, 3,000 to 5,000 200-bedded hospitals may be created close to the community. The participation of the private sector is necessary for this. The Government can work out modalities of incentivising private sector investment in order to hospitals may develop this infrastructure in tier II and tier III cities.
- ii. Data availability of routine medical activities like collection of blood, blood transfusion, surgeries conducted, dialysis done on daily basis etc., across CHCs should be ensured.
- iii. Service delivery innovations need to be encouraged. Some of these could be: (a) introduction of technology solutions; (b) allowing contracted private providers to run PHCs in urban areas; (c) encouraging public-private partnerships in areas of digital technology, data science, bottom of pyramid models; and (d) community mobilisation.
- iv. Core public health functions need to be strengthened. Production of global public goods like new vaccines, medicines and diagnostics need to be enhanced. Private sector can be engaged for TB diagnosis and treatment and performance-based incentives offered to States and districts through TB Performance Index.
- v. A one-size fits all formula is not feasible in-service delivery. Service delivery should rely on a robust public/private mix.
- vi. The Government of India can be an enabler of an 'open source' approach to promote service delivery reforms. For example, financing via CSS that allows flexibility in implementation and course-correction, setting accountability mechanisms with States linked to central schemes and promoting knowledge transfer platforms may be adopted.
- vii. Strengthening of surveillance and district level capacity should be done to identify and respond to future epidemics. The following measures may be taken:

- a. Roll-out targeted investments to enhance integrated public health laboratory infrastructure and functions in States where capacities are weak.
- b. Develop and deploy district surveillance teams with core competencies in integrated disease surveillance across different States and at the Union level to enhance the analytical capacity for early and appropriate response (Epidemic Intelligence Service).
- c. Develop and roll-out a real time surveillance and reporting system for human and animal health surveillance as most future outbreaks will be zoonotic.
- d. Strengthen inter-agency coordination for disease preparedness and response.

III. Health Personnel/Medical Education

III.A Doctors

- i. Various measures should be taken to strengthen human resource for health, namely (a) restructure the MBBS curriculum to make it competency based; (b) a certain degree of specialisation may be included in the MBBS curriculum and (c) MCI/NMC can be asked to develop small courses on wellness clinic, basic surgical procedures, anaesthesia, obstetrics and gynaecology, eye, ENT etc. for MBBS doctors and encourage AYUSH as an elective subject for medicine undergraduates.
- ii. Undergraduate medical teaching should only be imparted in medical colleges with residential campuses with amenities for student development. It is also clarified that this is not required for post graduate medical teaching, which can be imparted in public and private sector hospitals not having an attached medical college and residential campus.
- iii. Private medical colleges and hospitals having DNB programmes may be given tax incentives under Section 80JJA of the Income Tax Act or any other tax incentives as deemed appropriate, which should be linked to the outcome.
- iv. There is need to separate medical training for those who will provide healthcare services from for those who will provide medical teaching. Service providers can also assume the role of medical teachers but in a cadre separate from medical college teachers. Those who desire to acquire academic designations have to demonstrate required research experience and publications as mandated by the MCI. The enabling provisions for this may be explored by MCI/ NMC. Faculty in medical colleges should not be allowed to do private practice as it compromises teaching and research. They should be compensated adequately. Issues like optimum compensation, working conditions, promotional avenues, transfer policies etc. have to be clearly laid out and a high-level committee may be constituted to address these issues.

- v. There should be one common exit examination for undergraduate medical students qualifying from both public sector and private sector medical colleges. The performance of these students in the examination will determine affiliation and number of seats for undergraduate medical teaching in the respective medical colleges in the coming years, thereby improving the quality of medical education. Specialty boards may be constituted under the MCI/NMC, which will have representation of eminent professionals from the concerned field and various members from well-established and recognised scientific societies.
- vi. Gaps in human resource for health can be filled with multi-layered and multi-skilled human resources in allied healthcare manpower, nursing, and employed community workers. The shortage of MBBS doctors and specialists should be addressed. The government should, by 2025, be able to strengthen medical infrastructure so that each medicine undergraduate can have the option of pursuing post graduate medical education. It is strongly recommended that regulatory bodies namely MCI/NMC/DNB should restore the post graduate diplomas in specific areas such as paediatrics, obstetrics and gynaecology, anaesthesia, orthopaedics, family medicine, ophthalmology etc. and a majority of the seat share should go to in-service candidates. Also, family medicine physicians are required in India. In addition, the Government should enhance the involvement of private practitioners in public sector hospitals for healthcare delivery.
- vii. The asymmetric distribution of medical college needs to be corrected as most of these are situated in western and southern part of India. All the public health facilities including district hospitals, private sector facilities and corporate hospitals should be utilised for starting specialists DNB courses which will not only enhance the service provisioning but will also ensure the availability of trained human resource.

III. B Allied Healthcare Professionals

- i. The allied healthcare professionals should be accredited with Skill India.
- ii. There is need for revamping and reviewing the functioning of the Nursing Council through Indian Nursing Council Act, 1947. It is recommended that nursing college teachers should be involved in hospital services rather than being limited to nursing colleges. There is need for nursing professionals to play a larger role and the concept of nurse practitioner, physician assistant, nurse anaesthetist etc. should be introduced for better utilisation of nursing professionals.
- iii. **The Allied and Healthcare Professions Bill, 2018** was introduced in Rajya Sabha and was referred to Standing Committee in 2019. The Bill aims to establish an overarching regulatory system to regulate and standardise the education and practice of allied and healthcare professionals. It specifies certain recognised categories of allied and healthcare professions like life science professionals, surgical and anaesthesia related

technology professionals, trauma and burn care professionals, physiotherapists and nutrition science professionals. To bridge the healthcare gap and give further boost to medical tourism and employment, India needs to start various short-term courses for allied healthcare professionals. There is need for early passage of this Bill to facilitate the growth of allied healthcare.

Grants for Critical Care Hospitals

State	100 bedded critical care hospitals (number)	50 bedded critical care hospitals (number)	Grants. in Rs crore					
			2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
Andhra Pradesh	8	0	42	85	85	85	127	424
Arunachal Pradesh	1	0	5	11	11	11	16	54
Assam	3	29	97	194	194	194	291	970
Bihar	24	12	161	322	322	322	482	1609
Chhattisgarh	2	4	22	44	44	44	65	219
Goa	0	1	3	6	6	6	8	29
Gujarat	10	0	53	106	106	106	159	530
Haryana	0	9	25	50	50	50	76	251
Himachal Pradesh	1	3	14	27	27	27	41	136
Jharkhand	6	7	51	103	103	103	154	514
Karnataka	10	2	59	117	117	117	176	586
Kerala	5	0	27	53	53	53	80	266
Madhya Pradesh	10	19	106	212	212	212	319	1061
Maharashtra	21	12	145	290	290	290	435	1450
Manipur	1	1	8	16	16	16	24	80
Meghalaya	1	1	8	16	16	16	24	80
Mizoram	1	0	5	11	11	11	16	54
Nagaland	1	0	5	11	11	11	16	54
Odisha	5	6	43	87	87	87	130	434
Punjab	5	4	38	75	75	75	113	376
Rajasthan	11	0	58	117	117	117	175	584
Sikkim	1	0	5	11	11	11	16	54
Tamil Nadu	10	0	53	106	106	106	159	530
Telangana	3	4	27	54	54	54	81	270
Tripura	1	2	11	22	22	22	33	110
Uttar Pradesh	46	27	319	639	639	639	958	3194
Uttarakhand	1	9	31	61	61	61	92	306
West Bengal	17	5	104	208	208	208	312	1040
All States	205	157	1525	3054	3054	3054	4578	15265

Physical Targets and Grants for District Integrated Public Health Laboratories

State	Total labs to be established	Physical targets				Grants in Rs. crore					
		2021-22	2022-23	2023-24	2024-25	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
Andhra Pradesh	13	1	4	6	2	1	2	4	3	0	10
Arunachal Pradesh	22	2	6	9	5	0	1	2	2	0	5
Assam	33	4	10	13	6	1	2	2	2	0	7
Bihar	38	4	12	15	7	2	7	11	10	0	30
Chhattisgarh	28	4	9	11	4	2	6	9	7	0	24
Goa	2	0	0	0	2	0	0	0	1	0	1
Gujarat	33	4	10	13	6	2	6	10	9	0	27
Haryana	22	2	6	9	5	1	4	6	6	0	17
Himachal Pradesh	12	1	4	5	2	0	1	1	1	0	3
Jharkhand	24	2	7	10	5	1	3	6	5	0	15
Karnataka	30	4	10	12	4	2	6	9	8	0	25
Kerala	14	2	5	6	1	1	3	5	3	0	12
Madhya Pradesh	55	6	17	23	9	3	10	17	14	0	44
Maharashtra	36	4	11	14	7	2	7	11	10	0	30
Manipur	15	2	5	6	2	0	1	1	1	0	3
Meghalaya	10	1	4	4	1	0	1	1	1	0	3
Mizoram	10	1	4	4	1	0	1	1	1	0	3
Nagaland	11	1	4	4	2	0	1	1	1	0	3
Odisha	30	4	10	12	4	2	6	9	8	0	25
Punjab	22	2	6	9	5	1	4	6	6	0	17
Rajasthan	33	4	10	13	6	2	6	10	9	0	27
Sikkim	3	0	1	1	1	0	0	0	0	0	0
Tamil Nadu	38	4	12	15	7	2	7	11	10	0	30
Telangana	33	4	10	13	6	2	6	10	9	0	27
Tripura	7	0	2	3	2	0	0	1	1	0	2
Uttar Pradesh	75	7	22	31	15	4	13	22	20	0	59
Uttarakhand	13	1	4	6	2	0	1	1	1	0	3
West Bengal	23	2	7	10	4	1	4	7	5	0	17
All States	685	73	212	277	123	32	109	174	154	0	469

Assumptions

- Approximately 10 per cent, 30 per cent, 40 per cent and 20 per cent of the total District Integrated Public Health Laboratories shall be made functional in the first, second, third and fourth year respectively.
- Capital cost is worked out at Rs. 1.55 crore per laboratory for 380 laboratories; Rs. 1.25 crore per laboratory for 120 laboratories and Rs. 1 crore per laboratory for 230 laboratories.
- Recurring cost for maintenance of 730 laboratories is budgeted at 0 per cent, 10 per cent, 40 per cent and 80 per cent for the first, second, third and fourth year respectively for support to States for human resources and other operational costs. The 730 laboratories are in both the States and Union Territories. However, the Commission has provided grants for only 685 laboratories in States.

Grants for Training of Allied Healthcare Workers

(Rs. crore)

State	No. of facilities	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
Andhra Pradesh	26	78	65	65	65	65	338
Arunachal Pradesh	15	45	5	5	5	5	65
Assam	33	99	232	232	232	232	1027
Bihar	43	129	326	326	326	326	1433
Chhattisgarh	33	99	35	35	35	35	239
Goa	3	9	2	2	2	2	17
Gujarat	37	111	81	81	81	81	435
Haryana	28	84	38	38	38	38	236
Himachal Pradesh	15	45	25	25	25	25	145
Jharkhand	23	69	84	84	84	84	405
Karnataka	42	126	92	92	92	92	494
Kerala	54	162	38	38	38	38	314
Madhya Pradesh	51	153	172	172	172	172	841
Maharashtra	72	216	234	234	234	234	1152
Manipur	9	27	18	18	18	18	99
Meghalaya	13	39	14	14	14	14	95
Mizoram	9	27	4	4	4	4	43
Nagaland	11	33	7	7	7	7	61
Odisha	37	111	69	69	69	69	387
Punjab	29	87	59	59	59	59	323
Rajasthan	32	96	89	89	89	89	452
Sikkim	4	12	2	2	2	2	20
Tamil Nadu	32	96	82	82	82	82	424
Telangana	15	45	44	44	44	44	221
Tripura	9	27	20	20	20	20	107
Uttar Pradesh	174	522	521	521	521	521	2606
Uttarakhand	20	60	66	66	66	66	324
West Bengal	55	165	207	207	207	207	993
All States	924	2772	2631	2631	2631	2631	13296

Grants for DNB Courses

(Rs. crore)

State	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
Andhra Pradesh	18	16	19	26	26	105
Arunachal Pradesh	2	1	2	2	2	9
Assam	23	25	30	40	39	157
Bihar	25	23	28	38	37	151
Chhattisgarh	16	16	20	27	27	106
Goa	2	1	2	2	2	9
Gujarat	12	12	15	20	19	78
Haryana	32	29	35	48	47	191
Himachal Pradesh	12	15	18	24	24	93
Jharkhand	16	12	14	19	19	80
Karnataka	19	20	24	33	32	128
Kerala	2	2	3	4	4	15
Madhya Pradesh	54	62	76	102	100	394
Maharashtra	12	12	15	20	19	78
Manipur	2	1	2	2	2	9
Meghalaya	2	1	2	2	2	9
Mizoram	2	2	3	4	4	15
Nagaland	7	5	6	9	8	35
Odisha	18	18	22	29	29	116
Punjab	34	28	33	46	45	186
Rajasthan	19	19	23	31	31	123
Sikkim	5	4	5	6	6	26
Tamil Nadu	4	3	3	4	4	18
Telangana	16	16	20	27	27	106
Tripura	9	7	8	11	11	46
Uttar Pradesh	50	44	53	73	71	291
Uttarakhand	18	14	17	23	23	95
West Bengal	7	9	11	16	13	56
All States	438	417	509	688	673	2725

**A Subset of Performance Grading Index (PGI): Indicators for
Incentivising States on Basis of Education**

Indicator No	Question Description	Weight
1	Average Language score in Class 3 - Government and aided schools	10
2	Average Mathematics score in Class 3 - Government and aided schools	10
3	Average Language score in Class 5 - Government and aided schools	10
4	Average Mathematics score in Class 5 - Government and aided schools	10
5	Average Language score in Class 8 - Government and aided schools	10
6	Average Mathematics score in Class 8 - Government and aided schools	10
	Sub-Total: Learning Outcome	60
7	Difference between SCs and General Category's Transition Rate from Upper Primary to Secondary level	10
8	Difference between STs and General Category's Transition Rate from Upper Primary to Secondary level	10
9	Difference between girls and boys Transition Rate from Upper Primary to Secondary level	10
10	Difference between Minorities and General Category's Transition Rate from Upper Primary to Secondary level	10
	Sub-Total: Equity Outcome	40
	Total	100

Note: This index suggested by us is indicative and may be revised and finalised by MoE on basis of broad principles mentioned by us.

Grants for Higher Education

(Rs. crore)

State	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
Andhra Pradesh	46	48	51	53	52	250
Arunachal Pradesh	9	9	10	10	10	48
Assam	32	33	35	36	35	171
Bihar	88	92	99	103	101	483
Chhattisgarh	27	28	30	31	30	146
Goa	10	10	10	10	10	50
Gujarat	55	57	61	63	62	298
Haryana	27	28	30	31	30	146
Himachal Pradesh	13	14	14	15	14	70
Jharkhand	33	34	37	38	37	179
Karnataka	55	57	61	64	62	299
Kerala	34	35	37	38	37	181
Madhya Pradesh	64	67	72	74	72	349
Maharashtra	95	99	107	111	108	520
Manipur	10	11	11	11	11	54
Meghalaya	10	11	11	11	11	54
Mizoram	9	9	10	10	10	48
Nagaland	10	10	10	11	10	51
Odisha	40	42	45	46	45	218
Punjab	29	30	32	33	32	156
Rajasthan	61	63	68	71	69	332
Sikkim	9	9	9	9	9	45
Tamil Nadu	64	66	71	74	72	347
Telangana	35	36	39	40	39	189
Tripura	11	11	11	11	11	55
Uttar Pradesh	163	170	183	191	186	893
Uttarakhand	16	16	17	17	17	83
West Bengal	78	82	88	91	89	428
All States	1133	1177	1259	1303	1271	6143

Methodology for Estimating Performance-based Reward

The total amount of performance-based grant allocated for each State is presented in Annex 10.4. Each of the four performance indicators will be allocated equal share (25 per cent) in the total performance grant. The actual grant will be based on compliance and achievements in respect of four parameters presented below.

1. Model agricultural land lease law

If a State enacts and notifies a model agricultural land lease law and undertakes modernisation of land records, it gets 25 per cent of the total performance based grant for agriculture once in the five years of the award period as each of the four parameters is given equal score.

2. Sustainable and efficient use of water

This goal will be based on change in groundwater table in year T as compared to the average of preceding decade. This will capture the effect of power tariff, crop pattern, irrigation technology and water conservation measures. The data on pre monsoon and post monsoon groundwater level in all the States is compiled by the Central Ground Water Board (CGWB) based on the water level in observation wells of the Board and State Governments. The CGWB also compiles and reports data on the distribution of observation wells in each State, according to the change in the water table. States should be given one year's lead time to take the required steps to earn the performance incentive. Thus, the total amount of incentive earmarked for sustainable water use to a State should be distributed over four years of our award period from 2022-23 to 2025-26 in equal amounts. Based on this, the following criterion is used for the distribution of incentive to States:

$$\text{PISWU}_t = (1/4^{\text{th}} \text{ of TPISWU}) * (1 - \text{Share of wells which showed decline in water table, pre monsoon, in year } t \text{ compared to mean level of previous decade}).$$

Where: PISWU_t is performance incentive for sustainable water use in year t=2022-23 to 2025-26.

TPISWU is total performance incentive for sustainable water use for the State.

3. Promotion of agricultural exports

Export of agricultural commodities is assigned total weight of 25 per cent. This will be linked to doubling of agricultural exports during the five-year award period, taking 2019-20 as the base year.

Incentives for exports in the award period will be based on increase in export measured in US\$ over the base year of 2019-20. A 1 per cent increase in exports will result in 1 per cent of export incentive being paid and 100 per cent or more increase will lead to 100 per cent payment of the export incentive. The incentive will be linked to the net increase in year t over the base year. If a State achieves 5 per cent increase in Year 1, 8 per cent increase in Year 2, 20 per cent increase in Year 3, 50 per cent increase in Year 4 and 90 per cent increase in Year 5 over the base year, the State will be eligible for 5 per cent of incentive in the first year, 3 per cent in the second year, 12 per cent in the third year, 30 per cent in the fourth year and 40 per cent in the fifth year. The maximum increase is 100 per cent in five years.

4. Atmanirbhar Bharat

Increase in the production of pulses, oilseeds and forestry/agroforestry for import substitution aimed at improving self-sufficiency in these items are selected as indicators to promote Atmanirbhar Bharat. This is assigned a weight of 25 per cent. This reward can be given on an annual basis, based on growth in the sum of output of the three commodities in value terms at constant prices during the award period compared to the baseline production in 2019-20. A 1 per cent growth in output will get 1 per cent of the incentive and 100 per cent or more increase over the base period will fetch the full amount of the incentive. The annual incentive will be worked out as indicated for exports above.

Distribution of Agriculture Performance Incentive Grant to States

States	Share of States (in percentage)	Performance based Incentive
		(Rs. Crore)
Andhra Pradesh	9.35	4209
Arunachal Pradesh	0.24	107
Assam	1.66	748
Bihar	3.82	1720
Chhattisgarh	2.04	917
Goa	0.14	63
Gujarat	6.26	2818
Haryana	3.77	1696
Himachal Pradesh	0.55	247
Jharkhand	1.50	677
Karnataka	5.09	2290
Kerala	2.41	1086
Madhya Pradesh	10.19	4587
Maharashtra	7.30	3285
Manipur	0.22	101
Meghalaya	0.19	86
Mizoram	0.19	86
Nagaland	0.28	124
Odisha	2.82	1271
Punjab	4.37	1966
Rajasthan	7.34	3301
Sikkim	0.09	41
Tamil Nadu	5.85	2632
Telangana	3.70	1665
Tripura	0.51	228
Uttar Pradesh	11.85	5334
Uttarakhand	0.62	277
West Bengal	7.64	3438
All States	100*	45000

Note: 1. Share of States is derived from its share in all States' agriculture GSVA which is average of actuals for 2018-19 and our projections of 2019-20.

2. *Figures may not add up to 100 because of rounding off.

Annexure 10.5

(para 10.72)

Grants for Maintenance of PMGSY Roads

(Rs. crore)

State	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
Andhra Pradesh	58	77	75	60	74	344
Arunachal Pradesh	95	161	322	336	594	1508
Assam	372	406	473	638	1214	3103
Bihar	267	279	413	397	338	1694
Chhattisgarh	174	166	150	197	224	911
Goa	0	0	0	0	0	0
Gujarat	120	62	50	48	50	330
Haryana	28	35	21	22	22	128
Himachal Pradesh	246	284	426	523	743	2222
Jharkhand	118	120	201	272	255	966
Karnataka	69	91	94	70	74	398
Kerala	18	24	23	27	21	113
Madhya Pradesh	359	398	440	481	431	2109
Maharashtra	93	114	160	121	125	613
Manipur	113	146	303	239	392	1193
Meghalaya	34	60	101	90	259	544
Mizoram	44	65	100	107	230	546
Nagaland	60	56	97	66	93	372
Odisha	275	302	404	492	476	1949
Punjab	40	49	48	61	32	230
Rajasthan	293	282	339	372	332	1618
Sikkim	60	93	86	118	127	484
Tamil Nadu	95	73	92	127	119	506
Telangana	37	47	52	53	66	255
Tripura	73	95	110	108	116	502
Uttar Pradesh	250	285	301	361	268	1465
Uttarakhand	187	297	467	510	861	2322
West Bengal	153	182	217	255	307	1114
All States	3731	4249	5565	6151	7843	27539

Grants for Judiciary

(Rs. crore)

State	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
Andhra Pradesh	59	59	59	59	59	295
Arunachal Pradesh	4	4	4	4	4	20
Assam	122	122	122	122	122	610
Bihar	192	192	192	192	192	960
Chhattisgarh	40	40	40	40	40	200
Goa	3	3	3	3	3	15
Gujarat	62	62	62	62	62	310
Haryana	60	60	60	60	60	300
Himachal Pradesh	10	10	10	10	10	50
Jharkhand	55	55	55	55	55	275
Karnataka	59	59	59	59	59	295
Kerala	81	81	81	81	81	405
Madhya Pradesh	138	138	138	138	138	690
Maharashtra	248	248	248	248	248	1240
Manipur	6	6	6	6	6	30
Meghalaya	6	6	6	6	6	30
Mizoram	3	3	3	3	3	15
Nagaland	2	2	2	2	2	10
Odisha	85	85	85	85	85	425
Punjab	29	29	29	29	29	145
Rajasthan	92	92	92	92	92	460
Sikkim	1	1	1	1	1	5
Tamil Nadu	50	50	50	50	50	250
Telangana	49	49	49	49	49	245
Tripura	17	17	17	17	17	85
Uttar Pradesh	365	365	365	365	365	1825
Uttarakhand	14	14	14	14	14	70
West Bengal	233	233	233	233	233	1165
All States	2085	2085	2085	2085	2085	10425

Grants Proposed for Statistics - Details of Variable and Fixed Components

Group	S.No	State	No. of districts	Average score	Per district variable allocation based on level of statistical capacity (Rs. crore)	Per district fixed allocation for basic statistical operations (Rs. crore)	Total allocation (Rs. crore)
I	1	Chhattisgarh	27	0.28	1	1	54
	2	Tripura	8	0.31	1	1	17
	3	Arunachal Pradesh	25	0.32	1	1	49
	4	Goa	2	0.33	1	1	5
	5	Punjab	22	0.33	1	1	43
	6	Nagaland	11	0.33	1	1	23
	7	Madhya Pradesh	51	0.38	1	1	102
	8	Uttarakhand	13	0.38	1	1	25
	9	Jharkhand	24	0.42	1	1	48
	10	Meghalaya	11	0.42	1	1	23
	11	Bihar	38	0.47	1	1	77
II	12	Assam	33	0.53	0.75	1	57
	13	Haryana	22	0.58	0.75	1	40
	14	Himachal Pradesh	12	0.58	0.75	1	21
	15	Mizoram	8	0.58	0.75	1	14
	16	Sikkim	4	0.58	0.75	1	7
	17	Manipur	16	0.64	0.75	1	28
	18	Maharashtra	36	0.68	0.75	1	63
	19	Rajasthan	33	0.68	0.75	1	57
III	20	Uttar Pradesh	75	0.73	0.5	1	114
	21	Karnataka	30	0.78	0.5	1	45
	22	West Bengal	23	0.79	0.5	1	35
	23	Odisha	30	0.8	0.5	1	45
	24	Andhra Pradesh	13	0.83	0.5	1	19
	25	Gujarat	33	0.83	0.5	1	51
	26	Tamil Nadu	32	0.85	0.5	1	47
	27	Kerala	14	0.88	0.5	1	20
	28	Telangana	31	0.88	0.5	1	46
		All States	677		21.5	28	1175

Note: Total allocations per State approximated to the nearest decimal.

Grants for Statistics

(Rs. crore)

State	2021-22	2022-23	2023-24	2024-25	2025-26	2021-26
Andhra Pradesh	0	13	2	2	2	19
Arunachal Pradesh	0	25	8	8	8	49
Assam	0	33	8	8	8	57
Bihar	0	38	13	13	13	77
Chhattisgarh	0	27	9	9	9	54
Goa	0	2	1	1	1	5
Gujarat	0	33	6	6	6	51
Haryana	0	22	6	6	6	40
Himachal Pradesh	0	12	3	3	3	21
Jharkhand	0	24	8	8	8	48
Karnataka	0	30	5	5	5	45
Kerala	0	14	2	2	2	20
Madhya Pradesh	0	51	17	17	17	102
Maharashtra	0	36	9	9	9	63
Manipur	0	16	4	4	4	28
Meghalaya	0	11	4	4	4	23
Mizoram	0	8	2	2	2	14
Nagaland	0	11	4	4	4	23
Odisha	0	30	5	5	5	45
Punjab	0	22	7	7	7	43
Rajasthan	0	33	8	8	8	57
Sikkim	0	4	1	1	1	7
Tamil Nadu	0	32	5	5	5	47
Telangana	0	31	5	5	5	46
Tripura	0	8	3	3	3	17
Uttar Pradesh	0	75	13	13	13	114
Uttarakhand	0	13	4	4	4	25
West Bengal	0	23	4	4	4	35
All States	0	677	166	166	166	1175

Summary of State-specific Grants

(Rs. crore)

S. no.	Purpose	Recommended amount
1) Andhra Pradesh		
1	Development of core infrastructure (roads, water supply, power distribution, underground drainage and essential buildings) in Vishakhapatnam to develop it as economic hub to overcome loss of Hyderabad	1400
2	Water-grid projects for providing safe potable water in silicon, fluorosis and uranium affected areas	900
	Sub-total	2300
2) Arunachal Pradesh		
1	Hydro power	355
2	Preservation of Tawang Monastery	45
	Sub-total	400
3) Assam		
1	Majuli: Construction of new embankment cum road around the island	1075
2	Comprehensive development of Kamakhya Mandir complex	300
	Sub-total	1375
4) Bihar		
1	Protection of archaeological sites	200
2	University of Art in Madhubani	300
3	Setting up a digital university in Bihta (Patna)	175
4	Revamping health infrastructure - upgradation of Patna Medical College	1500
5	District Development Centre at Banka	22
6	Museum of Silk Artisans in Bhagalpur	10
7	Revival of Bhagalpur Silk Industry by rejuvenating skills of artisans	50
8	Support to Centre for Economic Policy and Public Finance under the Asian Development Research Institute, Patna	10
	Sub-total	2267
5) Chhattisgarh		
1	Preservation and promotion of traditional crafts - Mati Kala Board	50
2	Aviation: Expansion of Swami Vivekanand Airport, Mana, Raipur	250
3	Dandakaranya circuit (Ram Van Gaman Path)	60
4	New capital development projects - solid waste management, conservation of water bodies, e bus- procurement, charging post, shelters, roads and bridges, tourism, water	1300
	Sub-total	1660

Fifteenth Finance Commission

S. no.	Purpose	Recommended amount
6) Goa		
1	Tourism (improving communication services; enhancing tourism infrastructure; establish ultra-modern waste treatment plant for beach cleaning purpose; tourist safety)	200
2	Climate change (alternate modes of power generation; solid waste management)	500
	Sub-total	700
7) Gujarat		
1	Developmental intervention in border villages	200
2	Salinity ingress prevention schemes in coastal belt of Saurashtra and Kutch region	310
3	Development of desalination plant at various locations of Kutch and Saurashtra	2000
4	Conservation and development of arts, culture, tribal and coastal areas development	100
5	Conservation of Asiatic lion landscape	100
6	Setting up of Birsa Munda Tribal University	150
	Sub-total	2860
8) Haryana		
1	Strengthen and upgrade health infrastructure	400
2	Medical education and research	300
3	Improved infrastructure and equipment for police force	100
4	Housing complexes for State employees including police and judicial officers	100
5	Digital and online education	70
6	Irrigation and Water Resources	350
7	Public health engineering	200
8	Public work	250
9	Tourism	
i	<i>Development of tourism infrastructure and restoration of historical places in the State including restoration of several forts</i>	200
ii	<i>Conservation and preservation of historical monuments: (a) Shyameshwar Talab – Charkhi Dadri, (b) Bhai ki Baoli, Kaithal, (c) Mukundpura Baori, Mahendergarh, and (d) Takht Baoli/ Mirza Ali Jaan ka Takht</i>	30
iii	<i>Conservation of Chui Mal Talab</i>	3
	Sub-total	2003

S. no.	Purpose	Recommended amount
9)	Himachal Pradesh	
1	Expansion and upgradation of Kangra Airport (Gaggal, Dharmashala)	400
2	Construction of Mandi airport (Nagchalla)	1000
3	Upgradation and development of Jawalamukhi	20
	Sub-total	1420
10)	Jharkhand	
1	Tourism, sports, arts and culture infrastructure (art and cultural building; tribal museum at Ranchi and Dumka; outdoor stadium at Mandar; big stadium at Kanke; sports university; etc.)	400
2	Energy (rooftop programme; solar pump; small hydro projects; strengthening of urban and rural electricity distribution infrastructure; etc.)	700
3	Development of tourist amenities for Deoghar Baidyanath Jyotirling and surrounding tourist circuit	200
	Sub-total	1300
11)	Karnataka	
1	Holistic improvement of water bodies	3000
2	Peripheral ring road to decongest Bengaluru	3000
	Sub-total	6000
12)	Kerala	
1	Waste disposal, cleaning of water bodies	450
2	Replanting of coconut	150
3	Forest conservation	500
	Sub-total	1100
13)	Madhya Pradesh	
1	Establishment of tourism, hospitality and skill university	55
2	Restoration of ancient heritage gardens	40
3	Basic amenities at heritage buildings, land banks and water sports venues	140
4	Upgradation and development of tourist infrastructure at existing/new places	150
5	Museum (construction and maintenance)	70
6	Conservation and development of monuments	110
7	Construction of archival building and conservation of documentary heritage	50
8	Construction of 33 new girls' education complex	250
9	Solar pump project	500

Fifteenth Finance Commission

S. no.	Purpose	Recommended amount
10	Water supply from Chambal river to Gwalior city and Morena city	250
11	Gwalior-Shivpuri-Chanderi tourism and capacity building of traditional textile weavers of Chanderi	75
12	Repair, maintenance and development of Mahakaleshwar temple in Ujjain	75
	Sub-total	1765
14)	Maharashtra	
1	Preservation of cultural heritage	500
2	Conservation of forest and wildlife management	500
3	Development of Revas Reddy coastal highway	1250
4	Construction of new housing for police	500
	Sub-total	2750
15)	Manipur	
1	Housing complex for Ministers/MLAs	75
2	Housing complex at Imphal for officers and employees	210
3	Housing complex for officers and employees at district and sub-divisional offices in hill districts	130
4	Completion of Manipur Secretariat Complex	75
5	Setting up of Nursing Institute	15
6	Provision and improvement of sewerage, drainage, solid waste management and internal roads in six hill district headquarters - Churachandpur, Ukhrul, Senapati, Kangpokpi, Chandel and Tamenglong @ Rs. 50 crore each	300
7	Special improvement in Raj Bhavan	15
8	Construction of State guest house	80
	Sub-total	900
16)	Meghalaya	
1	Transforming Shillong City in East Khasi Hills District into a world-class city	
<i>a</i>	<i>Administrative city in New Shillong Township</i>	250
<i>b</i>	<i>New Assembly building in New Shillong Township</i>	100
<i>c</i>	<i>Water supply scheme for New Shillong Township</i>	100
<i>d</i>	<i>Walkways and covered pathways in Shillong City</i>	50
2	Infrastructure for National Games, 2022	
<i>a</i>	<i>Shillong integrated sports complex</i>	100
<i>b</i>	<i>Shillong Golf Club</i>	50

S. no.	Purpose	Recommended amount
<i>c</i>	<i>P. A. Sangma Stadium</i>	50
<i>d</i>	<i>Urban infrastructure development at Tura, West Garo Hills</i>	50
<i>e</i>	<i>Urban infrastructure development at Jowai, West Jaintia Hills</i>	50
	Sub-total	800
17)	Mizoram	
1	Horticulture	330
2	Tourism	200
3	Power and Electricity	170
	Sub-total	700
18)	Nagaland	
1	Civil aviation (small landing strips, one in each district)	90
2	Construction of check posts for entry/exit at Indo Myanmar border	25
3	Development of Nagaland coffee	150
4	New Raj Bhavan, Kohima	100
5	New High Court Complex, Kohima	100
6	Fire stations (one in each district)	60
	Sub-total	525
19)	Odisha	
1	Pilgrim facilitation in and around Shree Jagannath Temple, Puri, etc	175
2	Early Warning Dissemination System in cyclone-prone areas	800
3	Preservation and development of Sun temple at Konark	150
4	Barabati Moat preservation and development of surrounding historical places, Cuttack	150
5	Storm water drainage system in Sambalpur Municipal Area	150
6	Construction of high level bridge over Indravati River near Kenduguda in Nabrangapur district	150
7	Proposal for destination development at Hirakud Reservoir, Sambalpur	200
	Sub-total	1775
20)	Punjab	
1	Remediation of pollution of Sutlej river through Budha Nala	400
2	Four new institutions of medical education and research at Mohali, Hoshiarpur, Shaheed Bhagat Singh Nagar and Fazilka	700

Fifteenth Finance Commission

S. no.	Purpose	Recommended amount
3	Pilot project for installation of 15000 KW of rooftop solar power plants, Bhatinda	40
4	Development of Bhatinda Fort	10
5	Reduction in pollution caused by stubble burning by diversification of paddy to other crops	350
6	Development of Partition Museum, Amritsar	10
7	Development of Patiala Fort	13
8	Jang-e-Azadi Memorial, Kartarpur, Jalandhar district	12
9	Pushpa Gujral Science City, Kapurthala district	10
Sub-total		1545
21) Rajasthan		
1	Integrated water management in Jodhpur	400
2	Jodhpur City Elevated Road Project	550
3	Strengthening public health infrastructure- development of tropical and virology infrastructure with quarantine centres in medical college of Rajasthan	270
4	Digital University in Rajasthan	400
5	Establishment of Rajasthan folk arts training institute (Jaisalmer)	150
6	Industrial township at Kayasa, Alwar	320
7	“Project Jodhpur initiative” (initiative taken by Prof. B.S. Murty of IIT Chennai)	10
8	Neemrana Industrial Hub project	200
9	Support to traditional folk artists and singers like Manganiyas or Kulbulas	15
10	Rehabilitation and young war widows facing social discrimination	7
Sub-total		2322
22) Sikkim		
1	Herbal medical/yoga and spiritual healing tourism complex at Nandu Gaon in South Sikkim	50
2	Construction of Gyan Mandir library at Gangtok along with convention centre for promotion of Gangtok as MICE (Meeting, Incentives, Conference and Exhibition) destination	200
3	Conversion of Singshore Bridge as a glass skywalk bridge for tourist attraction in west Sikkim.	52
4	Passenger ropeway from Pelling to Sanga-choeling monastery in west Sikkim.	110
5	Development of eco-tourism complex at Dodak in West Sikkim	78

S. no.	Purpose	Recommended amount
6	Horticulture (Cymbidium Development Centre at Rumtek)	10
	Sub-total	500
23)	Tamil Nadu	
1	Revamping Chennai water bodies	200
2	Renovation of historically important ancient temples	300
3	Heritage buildings (Fort St. George, High Court of Madras, Government Museum, PWD Complex)	150
4	Restoration of traditional water bodies	900
5	Development of key towns of tourist importance (Rameshwaram, Madurai, Palani, Tiruchendur, Srirangam)	650
	Sub-total	2200
24)	Telangana	
1	Operation and maintenance of Mission Bhagiratha	2350
2	Revamping the infrastructure of ASCI	12
	Sub-total	2362
25)	Tripura	
1	Transmission of surface water from Chapaknagar and Champaicherra Dams to ground water reservoir at suitable location in Agartala city for 15 existing/ongoing water treatment plants of Agartala Municipal Corporation	400
2	Construction of ropeway, development of the 51 Shakti Peeths near Tripura Sundari temple, sound and light show at Nirmahal	175
3	Construction of an office building for accommodation of different State Government offices in a single complex	100
4	Rs. 25 crore each to five district headquarter towns for sewerage management, drainage, solid waste management including household waste management, street lights, and internal roads: Khowai, Bishramganj, Ambassa, Belonia, Kailasahar	125
5	Rs. 37.5 crore each to district headquarter towns of Dharmanagar and Udaipur for sewerage management, drainage, solid waste management including household waste management, street lights, and internal roads	75
	Sub-total	875
26)	Uttar Pradesh	
1	Drainage, sanitation and waste management (Lucknow, Varanasi, Gorakhpur)	950
2	Making Sevapuri block into model block	180
3	Medical and health	2365
<i>a</i>	<i>Cost for running 27 sanctioned new medical colleges @ RS 68.5 crore each</i>	<i>1850</i>

Fifteenth Finance Commission

S. no.	Purpose	Recommended amount
<i>b</i>	<i>Running cost (operation and maintenance) of three established new nursing colleges in Agra, Gorakhpur and Kannauj</i>	150
<i>c</i>	<i>Establishment and running cost of seven nursing colleges in Prayagraj, Saharanpur, Badaun, Jalaun, Banda, Ambedkar Nagar and Azamgarh</i>	300
<i>d</i>	<i>Establishment of satellite centres for screening and diagnostics of communicable diseases in eastern and western Uttar Pradesh</i>	50
<i>e</i>	<i>Establishment of State Public Health Training and Research Institute at State Institute of Health and Family Welfare, Lucknow</i>	15
Sub-total		3495
27)	Uttarakhand	
1	Jamrani dam multipurpose project for drinking water and sanitation	950
2	Song dam drinking water project for Dehradun	500
3	Sanitation, waste disposal and drainage in Pauri Garhwal	100
4	Sanitation and drainage of Nainital	50
Sub-total		1600
28)	West Bengal	
1	Development of infrastructure in backward districts	1000
2	Civil works for restraining Ganga erosion	550
3	Drinking water purification projects from surface water to address issue of arsenic in sub-soil water	550
Sub-total		2100
All States		49599

Details of State-specific Grants

Andhra Pradesh

Development of core infrastructure in Vishakhapatnam to develop it as an economic hub to overcome the loss of the city of Hyderabad

1. The Government of Andhra Pradesh requested the Commission for grants to help the State build Vishakhapatnam into a major economic hub and growth pole which will serve as an important source of revenue. It requested grants for provisioning of core infrastructure like roads, water supply, power distribution, underground drainage and essential buildings in Vishakhapatnam. We recommend an amount of Rs. 1,400 crore for this scheme.

Water Grid Projects

2. The Government of Andhra Pradesh requested grants for provisioning of drinking water in the areas affected by chronic kidney disease, fluorosis and deficient rainfall. The State has underlined the problems faced in providing safe drinking water from ground water-based schemes, due to salinity ingress and silica content in the coastal region, water pollution due to aquaculture and over-exploitation in the central parts of the State and severe drought and fluoride-affected habitations in the Rayalaseema region.

3. In order to ensure the provision of adequate safe drinking water to all households in the area, reducing household expenditure on healthcare and increasing productivity, we recommend grants of Rs. 900 crore with the proviso that this grant may be utilised only for the following schemes:

	Rs. crore
Uddanam area in Srikakulam district affected by chronic kidney disease	300
Palanadu area in Guntur district affected by fluorosis and Kanigiri area in Prakasam district affected by deficient rainfall	400
Pulivendula area in YSR Kadapa district affected by uranium filtering	200

Arunachal Pradesh

Setting up of small/mini/micro hydro-electric power projects

4. The State has requested grants for setting up small/mini/micro hydro-electric power projects in order to minimise power generation through diesel as well as import of power from outside the State. It also sought funds for the renovation and modernisation of existing hydel stations. We recommend an amount of Rs. 355 crore for this purpose.

Preservation of Tawang Monastery

5. In a supplementary memorandum, the State has sought Rs. 45 crore for the preservation of the Tawang monastery to supplement the works already being carried out, including protection from landslide. In order to execute this plan, we recommend the proposal, as requested by the State Government.

Assam

Construction of new circular road cum embankment around the Majuli Island

6. The State Government has sought funds to provide a peripheral road-cum-embankment for Majuli island by converting/connecting the existing embankment system to a road-cum-bund. We recommend an amount of Rs. 1,075 crore for this purpose.

Heritage Conservation-Kamakhya Mandir complex

7. The State Government has sought support for comprehensive development of the Kamakhya Mandir complex, which reflects the State's heritage. We recommend a grant of Rs. 300 crore for this.

Bihar

Protection of archaeological sites

8. The State Government has sought support for the conservation and protection of archaeological sites and historical monuments. It explained that the State is currently conserving and protecting forty-three archaeological sites, but many more sites in the State require urgent need of conservation and protection. We propose an amount of Rs. 200 crore for this purpose.

University of Arts in Madhubani

9. In its supplementary memorandum to the Commission, the State Government has emphasised that Bihar has historically been a centre of art and culture. Buddhism and Jainism had their origins here and the State is also an active centre for Sikhism and Sufism. The State

Government has proposed to set up a University of Art (visual and performing arts) to study the various facets of art and culture. We recommend a grant of Rs. 300 crore for this purpose.

Setting up a Digital University in Bihta, Patna

10. The State Government has apprised us that Bihar needs a Digital University to tap the huge potential of youth in the State, who are willing to pursue higher education in this field. We recommend Rs. 175 crore for setting up of a Digital University in Bihta.

Revamping health infrastructure - upgradation of Patna Medical College

11. The State Government mentioned, in its supplementary memorandum, that it is in the process of revamping Bihar's medical infrastructure. As part of this plan, it plans to redevelop Patna Medical College by increasing the number of beds to 5,462. It also plans to enhance the grassroots level health infrastructure by the creation of 12,667 health sub-centres. For this purpose, we recommend a grant of Rs. 1,500 crore.

District Development Centre at Banka

12. The State has requested a grant for setting up a District Development Centre at Banka, which is a remotely located district. This centre will bridge the development gap by becoming a hub for training and capacity building. We support this request and recommend a grant of Rs. 22 crore.

Museum of Silk Artisans in Bhagalpur and Revival of Bhagalpur silk Industry by rejuvenating skills of artisans

13(a). The State Government has highlighted that the Bhagalpur silk industry, famous for tussar silk, has the potential of generating significant foreign exchange earnings. The State Government has sought a grant for a museum of silk artisans in Bhagalpur, to showcase the district's glorious past. We recommend Rs. 10 crore for this purpose.

13 (b). The State Government explained the initiatives taken for the revival of the Bhagalpur silk industry by strengthening the entire production and supply chain for export and sought funds for rejuvenating the skills of artisans in Bhagalpur. We recommend a grant of Rs. 50 crore for this purpose.

Fifteenth Finance Commission

Support to Centre for Economic Policy and Public Finance under the Asian Development Research Institute, Patna

14. The State Government has also sought a grant for the Centre for Economic Policy and Public Finance (CEPPF), Patna, which was established under the Asian Development Research Institute in 2008 to provide research and professional support to the State Government like preparation of an annual economic survey, research studies and creating a data bank of Bihar's economy. We recommend a grant of Rs. 10 Crore for CEPPF, Patna.

Chhattisgarh

Preservation and Promotion of traditional crafts - Mati Kala Board

15. The State Government has requested a grant for preservation and promotion of the vanishing traditional crafts of terracotta and clay craft and to help craftsmen to achieve all round development in the field of terracotta craft by providing electric chaak to around 14,000 kumbhakars of the State. Establishing glazing units will impart practical knowledge of newly developed technology and design to traditional Mati Shilpis. Providing training to the artisans will create employment opportunities to the traditional and non-traditional craftsmen of the State. This will improve the income and financial conditions of the craftsmen. We recommend a grant of Rs. 50 crore for this purpose.

Dandakaranya Circuit - Ram Van Gaman Path project

16. The State Government plans to connect and develop the historical route undertaken by Lord Rama in his exile, by upgradation and improvement of sites of historical importance on this route. Facilities at ghats with public wi-fi, upgradation of existing parikrama pathways and last mile connectivity will be developed. The State Government has requested support for development of the Ram Van Gaman Path as a tourist destination and to improve tourism infrastructure on this route. We support this request and recommend a grant of Rs. 60 crore for this purpose.

Development projects

Expansion of Swami Vivekanand Airport, Raipur

17 (a). The development of Raipur and Nava Raipur is happening at a rapid pace, with rising passenger traffic and increasing flight operations year-on-year. The State Government informed that it urgently needs to undertake the expansion of the Swami Vivekanand Airport, Mana, Raipur to develop the capital and surrounding areas. It has sought approximately Rs. 250 crore as grant for this purpose. We recommend this grant.

New capital development projects

17 (b). The Government has requested funding for the new capital development projects. The FC-XII and FC-XIII had provided a grant of Rs. 200 crore and Rs. 550 crore respectively for this purpose. The State Government has requested a grant amounting to Rs. 1,812 crore from this Commission for solid waste management, conservation of water bodies, e-bus procurement, charging posts, shelters, roads and bridges, tourism, water supply and smart bio-toilet. We recommend Rs. 1,300 crore as grant for this.

Goa

Development of tourism

18. In view of the importance of tourism for the State's economy, the Government of Goa has sought grants for the following purposes:

- i. To improve communication and connectivity like network solutions, end user experiences, mobility and tracking, unified communications and providing security service.
- ii. To enhance the tourism infrastructure including tourist mass transportation system, utilities, health facilities and uplift of cultural and recreational infrastructures.
- iii. Cleanliness drive on the beaches and setting up ultra-modern waste treatment plant for beach cleaning purpose.
- iv. Safety on beaches and other tourist spots.

We recommend a grant of Rs. 200 crore for this.

Climate Change - Waste to energy and renewable sources of energy

19. The State has sought support to incentivise power generation through bio-methanation and conversion from solid waste, solar energy, tidal power and wind power. The State has informed us that it has identified four municipal solid waste management projects for this. We recommend a grant of Rs. 500 crore for this purpose.

Gujarat

Development intervention in border villages

20. The Government of Gujarat has sought support for balanced development of remote areas near the border, ensuring effective administration in these areas, providing infrastructure facilities and instilling a sense of security among the local population. We recommend an amount of Rs. 200 crore for this purpose.

Fifteenth Finance Commission

Salinity ingress prevention schemes in coastal belt

21. In its memorandum, the State Government has noted that about seven lakh hectares of land in 534 coastal villages have been affected due to the ingress of salinity. The FC-XII and FC-XIII had provided a grant of Rs. 200 crore and Rs. 150 crore respectively for this purpose. We recommend an amount of Rs. 310 crore to address this problem.

Development of desalination plants

22. The State Government has sought support for development of desalination plants at various locations of Kutch and Saurashtra. We recommend Rs. 2000 crore for this purpose.

Conservation and development of arts, culture, tribal and coastal areas development

23. The State Government has sought support for conservation and development of art and culture as well as support for tribal and coastal areas development. We recommend an amount of Rs. 100 crore for this purpose.

Conservation of Asiatic lion landscape

24. The State Government has requested support for strengthening of efforts for the conservation of Asiatic lions, including protection measures, habitat improvement, public awareness programmes, reducing man-animal conflict and skill and capacity building of frontline staff engaged in the conservation. We support the State Government's request and recommend a grant of Rs. 100 crore for this purpose.

Setting up of Birsa Munda Tribal University

25. The State Government has requested a grant of Rs. 341.10 crore for establishing and incorporating a dedicated university for the tribal community near the Statue of Unity project site at Rajpipla in Narmada district. The university will provide higher education to tribal students in its vicinity with quality lodging and boarding facilities. We recommend a grant of Rs. 150 crore for this purpose.

Haryana

Strengthen and upgrade health infrastructure

26. In view of the Covid-19 pandemic, it is imperative to strengthen and upgrade the health infrastructure in the State. The State Government requested grants for upgradation of district civil hospitals at Kurukshetra (additional 100 beds), Sirsa (200 beds), Nuh (additional 100 beds), Gurugram (additional 500 beds), Karnal (additional 200 beds) and Hisar (additional 200 beds) to

provide decentralised health care infrastructure closer to the field. We recommend Rs. 400 crore for this purpose.

Medical education and research

27. To further strengthen medical facilities at the district level and to increase the number of health personnel, the State Government envisages establishing a medical college in every district of the State. The proposed projects include construction of new medical colleges at Bhiwani, Koriyawas, Narnaul and Jind. We recommend Rs. 300 crore for this purpose.

Improved infrastructure and equipment for police force

28. The State requested grants for improved infrastructure facilities, modern equipment and further training of the police force in the application of modern technologies. The State is also implementing the flagship programme of "Dial 112" under which a central Police Control Room for the entire State is being setup at Panchkula to provide police and other emergency services across the State on a 24x7 basis. We recommend Rs. 100 crore for this purpose.

Housing complexes for State Government employees, including police and judicial officers

29. The State Government requested grants for housing complexes for its employees, including police and judicial officers across the State, to facilitate the presence of officials in the field so that citizens can have better access to governance. We recommend Rs. 100 crore for this purpose.

Digital and online education

30. Considering the importance of online education, the State requested additional funds for converting 1,487 senior secondary schools, where the science stream is available, into smart schools (where it is proposed to mainstream digital form of educational instruction) by 2021. We recommend Rs. 70 crore for this purpose.

Irrigation and water resources

31. The State Government has informed that village ponds are shrinking and are running into disuse, leaving a stark gap in meeting local irrigation and animal needs. To address this situation and to provide a fillip to water conservation efforts as well as to explore avenues to gainfully utilise waste water generated in villages, the State Government has set up the Pond and Waste Water Management Authority. We recommend Rs. 350 crore for rehabilitation and rejuvenation of ponds and such water bodies in the State.

Fifteenth Finance Commission

Public health engineering

32. The State Government has requested funds for improving the existing drinking water supply facilities in villages by drilling additional tubewells, augmentation of existing canal-based schemes, creating new canal-based water works, constructing boosting stations, strengthening existing distribution system apart from undertaking other relevant measures. The additional funds requested are required to be utilised for augmentation of water supply in various areas such as Gurugram, Mewat and Shivalik areas and construction and augmentation of sewage treatment plants and for laying sewerage network. We recommend Rs. 200 crore for this purpose.

Public work

33. The State Government requested specific funds for various public works projects new railway lines, which include the Delhi Karnal High Speed Rail, Delhi Rewari regional rapid transit system, Haryana Orbital Corridor from Palwal to Sonapat that runs along the Kundli-Manesar-Palwal expressway. These lines will facilitate faster movement of goods, particularly horticulture produce, in the national capital region and also facilitate movement between the northern and western industrial corridors. The State has informed that these projects will also help decongest Delhi. We recommend Rs. 250 crore for this purpose.

Development of tourism infrastructure and restoration of historical places

34. Haryana has a rich cultural heritage, wide array of historical sites such as Kurukshetra, which has mythological, religious and tourist significance, Rakhigarhi, which showcases the Harappa-Mohenjodaro and Panipat, which witnessed vicissitudes of India's history. Keeping this in view, several initiatives are being undertaken for development of tourism infrastructure and restoration of these places. We recommend Rs. 200 crore to support these initiatives of the State Government.

35. We were informed that the condition of some historical monuments in the State are in dilapidated condition due to neglect over many years. These are: (a) Shyameshwar Talab – Charkhi Dadri, (b) Bhai ki Baoli, Kaithal, (c) Mukundpura Baori, Mahendergarh and (d) Takht Baoli/ Mirza Ali Jaan ka Takht. We recommend Rs. 30 crore for this project. The conservation and preservation may be done by Indian National Trust for Art and Cultural Heritage (INTACH) or other domain area experts.

Chui Mal Talab

36. Based upon the request received from the State, a nominal amount of Rs. 3 crore is also recommended for Chui Mal Talab. This project may be implemented by Indian Trust for Rural Heritage and Development (ITRHD).

Himachal Pradesh

Expansion/upgradation of Kangra Airport, Gaggal, Dharamshala

37. The State requested funds for upgradation of existing and construction of new airports and helipads which will bring Himachal Pradesh on the international tourism map and enhance prosperity of the people and revenues of the State. The State has requested funds for the expansion/upgradation of Kangra airport. We recommend a grant of Rs. 400 crore for this purpose.

Construction of Mandi airport (Nagchalla)

38. The State has proposed construction of a new green field airport fit for landing wide bodied aircraft in Mandi district. We believe that this will enhance tourism and prosperity in the State. We recommend an allocation of Rs. 1,000 crore for this purpose.

Improvement of water supply and sewerage facilities of Jawalamukhi Temple Town

39. The State Government informed that Jawalamukhi Temple, a Shakti Peeth, attracts thousands of pilgrims every year. The number of pilgrims is increasing every year, which is putting immense pressure on civic amenities of the town. The State has requested grant for improvement of conditions of water supply, sewerage and channelisation of drains in Jawalmukhi temple town and adjoining areas. We recommend a grant of Rs. 20 crore for this purpose.

Jharkhand

Tourism, sports, arts and cultural infrastructure

40. The Government of Jharkhand requested grants for tourism, sports, arts and culture infrastructure. This will help promoting tourism, sports and preserve art and culture in the State. This will also give a boost to youth activities that will help in harnessing and channelising the youth power and energy. It will also help preserving and promoting the cultural diversity and heritage of the State. We recommend an amount of Rs. 400 crore for this purpose.

Development of renewable energy

41. The State Government has requested grants for four major renewable energy programmes - Rooftop Programme for Government Building and Residential Consumers, solar pumps, solar street lights and small hydro projects. Considering the potential of development of renewable energy sources in the State, we recommend an amount of Rs. 700 crore for this purpose.

Development of tourist amenities for Deoghar Baidyanath Jyotirling and surrounding tourist circuit

42. The State Government has sought support for development of tourist amenities for Deoghar Baidyanath Jyotirling and the surrounding tourist circuit. We recommend a grant of Rs. 200 crore for this purpose with the proviso that this grant may be utilised only for concerned schemes.

Karnataka

Holistic improvement of water bodies

43. The State Government has sought assistance for the holistic improvement of tanks in Bengaluru and surrounding areas. Irrigation works with command area of up to 2000 hectares are classified as minor irrigation works consisting of tanks, pickups, bandharas/barrages, vented dams and lift irrigation schemes. There are approximately 8,400 minor irrigation projects in the State with a culturable command area of eight lakh hectares. We recommend Rs. 3,000 crore for this purpose.

Peripheral ring road to decongest Bengaluru

44. Bengaluru is considered the Silicon Valley of India and the information technology, biotechnology and science and technology capital of India. However, its success has led to tremendous increase in traffic density. Therefore, the State Government has requested support for building a peripheral ring road to divert the heavy vehicular traffic to bypass the city. We recommend an amount of Rs. 3,000 crore for this purpose.

Kerala

Waste disposal, cleaning of water bodies

45. In the supplementary memorandum, the State Government has highlighted that local governments are playing a significant role in solid waste disposal by starting centralised waste to energy plants and through decentralised household level segregation of waste. A mission mode programme, Harita Kerala Mission (Green Kerala Mission) is being implemented in the State. The aims of this programme include cleaning of water bodies, testing portability of water, rain water harvesting. The State Government has requested funds for this. We recommend Rs. 450 crore for this purpose.

Replanting of coconut

46. In its supplementary memorandum, the State Government has highlighted the issues faced by the coconut industries in the State. To revitalise the coconut industry and improve of the

genetic base of coconut palms in the State, a massive rejuvenation programme is required. The State Government proposed to distribute and plant coconut seedlings under the Coconut Council scheme, Kera Keralam Samrudha Keralam. The State Government has sought funds for this scheme of replantation of coconut. We recommend Rs. 150 crore for this purpose.

Forest conservation

47. In its memorandum, the State Government highlighted more importance was given to conservation and protection of forests than their economic exploitation. This entailed expenditure needs for controlling forest fires, restricting encroachments, regulated use of forests for getting optimum forest produce and utilising forest for eco tourism. It has requested support for this and we recommend a grant of Rs. 500 crore.

Madhya Pradesh

Establishment of tourism, hospitality and skill university

48. The Government of Madhya Pradesh requested grants for establishment of a tourism, hospitality and skill university to help youth study these sectors within the formal stream. This will open new employment opportunities in the tourism sector. We recommend an amount of Rs. 55 crore for this purpose.

Restoration of heritage gardens

49. The State Government has requested grants to restore forty unprotected royal gardens in the Bundelkhand, Malwa, Bhopal region and other areas and to make these historical gardens a place of tourist attraction. We recommend Rs. 40 crore for this purpose.

Upgradation and development of basic amenities at heritage buildings, water bodies and land banks

50. Madhya Pradesh has large number of heritage sites. To develop heritage tourism (including conversion of heritage sites into heritage hotels), water sports and adventure sports, there is need to provide proper approach roads, water and electricity supply. We recommend Rs. 140 crore for this purpose.

Upgradation and development of tourist infrastructure

51. The State Government has requested grants to upgrade and develop tourism infrastructure at existing and new destinations and to promote the lesser known tourist destinations. We recommend Rs. 150 crore for this purpose.

Fifteenth Finance Commission

Construction and maintenance of museums

52. The State has sought Rs. 82 crore for the construction of seven new museums in Chhindwara, Neemuch, Narsinghpur, Harda, Guna, Omkareshwar and Dewas to collect, categorise and keep antiquities safely and to maintain the existing thirty-four museums. We recommend Rs. 70 crore for this.

Conservation and development of monuments

53. The State has requested a grant of Rs. 110 crore for conservation work in the important monuments in the Orchha-Gwalior circuit, Burhanpur-Indore circuit, Bhopal circuit and Vindhya-Jabalpur circuit and development of pathways, electrification of and public amenities in the existing monuments. We support this request with the proviso that this grant may be utilised only for these schemes.

Construction of archival building and conservation of documentary heritage

54. The State has requested a grant of Rs. 50 crore for the construction and extension of archival facilities, proper management and security of records, publication, preparing reference media and lamination of records. We support this request with the proviso that this grant may be utilised only for these schemes.

Construction of 33 new girls' education complexes

55. For the benefit of the tribal community, the State has requested a grant for the construction of thirty-three new education complexes for girls. We recommend a grant of Rs. 250 crore for this purpose.

Solar pump project

56. The State Government has sought support for usage of renewable sources of energy and for improving energy efficiency in the State. We recommend a grant of Rs. 500 crore for this purpose.

Water supply from Chambal river to Gwalior city and Morena city

57. The State Government has sought support for water supply from the Chambal river to Gwalior and Morena cities. This includes construction of intake well, water treatment plant, elevated service reservoirs, distribution system etc. We propose an amount of Rs. 250 crore for this purpose.

Gwalior-Shivpuri-Chanderi tourism and capacity building of traditional textile weavers of Chanderi

58. The State Government has sought support for tourism in the Gwalior-Shivpur-Chanderi circuit and capacity building of traditional textile weavers of Chanderi. We recommend Rs. 75 crore for this purpose.

Development and maintenance of Mahakaleshwar temple

59. The State Government has sought support for the repair, maintenance and development of Mahakaleshwar temple in Ujjain. We propose Rs. 75 crore for this purpose.

Maharashtra

Preservation of cultural heritage

60. The State has requested a grant for conservation, repair and development of State protected monuments and museums at forty-four locations and conservation and repair of forts under the protection of the Government of India at 1 ten locations. We recommend an amount of Rs. 500 crore for this purpose

Conservation of forest and wildlife management

61. The memorandum from Maharashtra highlighted the needs for conservation of forests and wildlife and increasing the green cover in the State. The State is rich in biodiversity and is home to six national parks, forty-nine sanctuaries and six conservation reserves and six tiger reserves. We recommend Rs. 500 crore for this purpose

Development of Revas Reddy Coastal Highway

62. The Government of Maharashtra has sought support for construction of roads parallel to Konkan's coastline. The scenic Mumbai-Goa coastal marine highway of 540 km, that is being hailed as Gateway to Konkan, is expected to give a huge boost to the Konkan economy, especially tourism and fisheries. We recommend an amount of Rs. 1,250 crore for this purpose.

Construction of new housing for police

63. The State Government has highlighted the fact that the Maharashtra Police is one of the largest police forces in the country. In the Covid-19 pandemic, the police force played a major role in handling law and order and controlling the spread of Covid-19. For policemen to discharge their duties effectively and efficiently, the residential quarters need to be in the vicinity of the police station. In view of the scarcity of housing for police personnel in Maharashtra, especially

in the metropolitan region of Mumbai and Pune, we recommend a grant of Rs. 500 crore for augmenting the housing facilities for the police.

Manipur

Housing infrastructure

64. In a supplementary memorandum, the State Government has proposed to develop a separate housing complex for Ministers/MLAs at Imphal and a housing complex for officers and employees at the district and sub-divisional offices in the hill districts as the present housing complexes are not only inadequate but also very old. We support these initiatives of the State Government and recommend grants as follows:

<i>Project</i>	<i>Rs. crore</i>
Housing complex for Ministers/MLAs at Imphal	75
Housing complex at Imphal for officers and employees	210
Housing complex for officers and employees at district and sub-divisional offices in hill districts	130

Manipur Secretariat Complex

65. The State has sought allocation of funds for completion of the Manipur Secretariat Complex at Mantripukhri. We recommend a grant of Rs. 75 crore for this work.

Setting up of Nursing Institute

66. The State Government has requested funds for setting up of nursing institute with an intake capacity of thirty in Imphal (West) district, affiliated to the Jawaharlal Nehru Institute of Medical Sciences. We recommend a sum of Rs. 15 crore for this purpose.

Development of infrastructure in hill districts

67. In view of the need to provide and improve sewerage, drainage, solid waste management facilities and internal roads in six hill district headquarters namely Churachandpur, Ukhrul, Senapati, Kangpokpi, Chandel and Tamenglong, we recommend a total grant of Rs. 300 crore (Rs. 50 crore for each district headquarter).

Renovation of buildings and structures inside Raj Bhavan

68. The Raj Bhavan at Imphal is a heritage structure. The State has drawn our attention to the fact that structures inside the Raj Bhavan complex such as Durbar Hall, Banquet Hall, VIP Guest House and Annexe and boundary wall which have not been renovated for a long time and need immediate attention for keeping them in shape and sought grant of Rs.15 crore. We recommend this grant.

Construction of State Guest House

69. The State Government has requested a grant of Rs.80 crore to construct a new State Guest House with modern facilities as at present the State does not have any infrastructure to provide accommodation to visiting dignitaries. We recommend this grant

Meghalaya

Administrative City in New Shillong Township

70. The State has proposed to build an administrative city in the New Shillong area, with government offices and housing to decongest the city. Land for the proposed township has already been acquired by the State Government. We recommend a sum of Rs.250 crore for this purpose.

Upgradation and construction of new Assembly building

71. The State has proposed construction of a new Assembly Building as the old building was destroyed by fire in 2001 and sought allocation of funds for completion of the work already initiated. We recommend a grant of Rs.100 crore for this purpose.

Water supply scheme for New Shillong Township

72. The State Government has sought assistance for providing water supply in the proposed administrative city in the New Shillong Township. We recommend a grant of Rs.100 crore for this purpose.

Walkways and covered pathways in Shillong City

73. To preserve the cultural heritage of the city, and to improve the public spaces, the State Government has proposed that walkways, covered pathways and skywalks be constructed all across the city. We recommend a grant of Rs. 50 crore for this purpose.

Fifteenth Finance Commission

Sports infrastructure development

74. The State Government has sought assistance for development and upgradation of sports infrastructure for the purpose of hosting and organising the thirty-ninth national games in Meghalaya. We recommend a sum of Rs. 100 crore for the Shillong Integrated Sports Complex and Rs. 50 crore each for the Shillong Golf Club and the P.A. Sangma Stadium.

Urban infrastructure development

75. For the purpose of infrastructure management/development such as public spaces, traffic, waste management, street lighting in Tura (district centre of the West Garo Hills district) and Jowai (the administrative centre of the Jaintia Hills Region), we recommend a grant of Rs.100 crore (Rs. 50 crore each for Tura and Jowai) as requested by the State Government.

Mizoram

Horticulture

76. On the request of the State Government, we recommend a grant of Rs. 330 crore for the upliftment of the State's economy through (a) cultivation of sustainable horticulture crops, (b) transition from shifting cultivation to permanent land utilisation, (c) production of high value crops, (d) reduce felling of forest trees for large scale cultivation, (e) to promote entrepreneurship in bamboo processing, we recommend a grant of Rs.330 crore.

Tourism

77. We recommend an amount of Rs. 200 crore against the State's request for a grant for the development of tourism infrastructure and for promoting eco-tourism across the State.

Power

78. The State has also requested a grant for the construction of critical infrastructure under the Power and Electricity Department for uninterrupted power supply. We recommend Rs.170 crore for this purpose.

Nagaland

Civil Aviation: small landing strips

79. The State has emphasised the need for having small landing strips in each district to provide air travel via small twin-engined aircrafts in interior areas of the State. We recommend an amount of Rs. 90 crore for this purpose.

Construction of police check posts for entry/exit at Indo-Myanmar border

80. The State has requested a grant of Rs.25 crore for the construction of police check posts for entry/exit at the Indo Myanmar border under the Free Movement Regime. We support this request and recommend the same.

Coffee development in the State

81. The State Government has signed a Memorandum of Agreement with a South African firm for the purchase of Nagaland coffee for the next thirty years. The State Government has sought support for coffee development. We recommend a sum of Rs.150 crore for this purpose.

Construction of the New Raj Bhavan

82. The present Raj Bhavan, covering an area of only 5.5 acres, is perhaps the smallest Raj Bhavan in the country. There are only three guest rooms, which creates a problem during the visit of high dignitaries. The Government of Nagaland has identified a site for the new Raj Bhavan which is about 15 km from the proposed airport in Kohima and is also within the vicinity of the bungalows of Chief Ministers and Cabinet Ministers. We recommend an amount of Rs.100 crore for this purpose.

Construction of the New High Court Complex

83. The State Government has sought assistance for the completion of construction work of New High Court Complex in Kohima which was started in 2008-09 under the erstwhile Special Plan Assistance and not completed due to discontinuation of the SPA arrangement. We recommend Rs.100 crore for completion of the project.

Construction of fire stations

84. In response to the State Government's memorandum, we recommend an amount of Rs. 60 crore for constructing of fire stations in five new districts and additional seven new stations in other seven districts.

Odisha

Pilgrim facilitation in and around Shree Jagannath Temple

85. The State Government has sought support for repair and maintenance of Shree Jagannath Temple and nearby areas. We recommend an amount of Rs. 175 crore for this purpose.

Cyclone warning system

86. The State Government has sought grants for installation of an early warning

Fifteenth Finance Commission

dissemination system and other infrastructure work in cyclone prone areas. We recommend an amount of Rs. 800 crore for this purpose.

Preservation and development of the Sun temple at Konark

87. The State Government has sought support for the preservation and development of the Sun temple at Konark and surrounding areas, including the road from Chandrabhaga to Katakpur junction in Konark, Konark ring road and Chandrabhaga beach. We recommend an amount of Rs. 150 crore for this purpose.

Barabati Moat Preservation and development of surrounding historical places

88. The State Government has sought grants for preservation of the Barabati Moat and development of surrounding historical places. We recommend an amount of Rs. 150 crore for this purpose.

Storm water drainage system in Sambalpur Municipal Area

89. The State has requested a grant of Rs. 150 crore for the storm water drainage system in Sambalpur Municipal Area, including renovation of existing drainage system and construction of new covered drains. We support this request and recommend grants accordingly.

Construction of high level bridge over Indravati River near Kenduguda in Nabrangapur district

90. The State has requested a grant of Rs. 150 crore for the construction of a high level bridge over the Indravati River near Kenduguda in Nabrangapur district. We support this request and recommend grants accordingly.

Destination development at Hirakud Reservoir, Sambalpur

91. The State has requested a grant of Rs. 200 crore for destination development at Hirakud Reservoir in Sambalpur, including the construction of a high level bridge over the Mahanadi river, development of existing air strips near the reservoir. We support this request and recommend grants accordingly.

Punjab

Remediation of pollution of Sutlej river through Budha Nala

92. The State Government has sought assistance for a project for remediation of pollution of the Sutlej river through the cleaning of the Buddha Nala. this project will be important for drinking and irrigation. We recommend an amount of Rs. 400 crore for this purpose.

Four new institutions of medical education and research at Mohali, Hoshiarpur, Shaheed Bhagat Singh Nagar and Fazilka

93. The State Government has sought support for four new institutions of medical education and research at Mohali, Hoshiarpur, Shaheed Bhagat Singh Nagar and Fazilka to enhance and deepen health care and education in the State. We recommend a grant of Rs. 700 crore for this purpose.

Pilot project for installation of rooftop solar plants in Bhatinda

94. The State has sizable population of economically as well as socially weaker sections (scheduled castes, slum dwellers etc.) who are unable to afford electricity bills. The State Government has sought assistance for a project for the installation of 15,000 kw of 1 kwp and 2 kwp rooftop solar power plants in the houses of 15,000 scheduled castes, scheduled tribes and below poverty line families of Bathinda. We recommend Rs. 40 crore for this purpose.

Development of Bhatinda Fort and Patiala Fort

95. The State Government has sought funds for the conservation and restoration of Bathinda fort, a historical and protected monument, parts of which are in a dilapidated condition. We recommend grants of Rs. 10 crore for this purpose.

96. The State Government informed us that major conservation/ restoration works are also required in the Patiala fort, which too has historical importance. We recommend a grant of Rs. 13 crore for this purpose. These projects may be implemented by the ITRHD.

Reduction in pollution caused by stubble burning by diversification of paddy to other crops.

97. The State Government has sought support for reduction in environment pollution caused by the stubble burning by diversification from paddy to other crops, especially maize. This will help reduce the air pollution in northern region. We recommend a grant of Rs. 350 crore for this purpose.

Development of Partition Museum, Amritsar

98. The State Government has sought support for the Partition Museum at Amritsar, highlighting that it is the world's first museum dedicated to Partition. It depicts Punjab's role in the freedom struggle. We recommend an amount of Rs. 10 crore for this purpose.

Jang-e-Azadi Memorial, Kartarpur, Jalandhar

99. The State Government has sought assistance to upgrade the Jang-e-Azadi memorial in

Kartarpur in Jalandhar district, with a library. It also proposed that the memorial be powered by solar energy. We support this and recommend a grant of Rs. 12 crore for this purpose. This project may be implemented by ITRHD.

Pushpa Gujral, Science City, Kapurthala

100. The Pushpa Gujral Science City (PGSC) in Kapurthala is a centre for non-formal science education which is trying to enhance societal capacities through science-based decision making to promote sustainable development. The State Government has proposed to develop gallery on ecosystems (including virtual walkthrough in global ecosystems), environment and Sustainable Development Goals as well as a gallery on Covid-19. It has also requested funds for the construction of new building for the galleries and up-gradation of space/dome theatre screen. We recommend an amount of Rs. 10 crore for this purpose.

Rajasthan

Integrated water management in Jodhpur

101. The State Government has informed that the Jodhpur region is facing water scarcity due to limited rainfall. It has proposed to restore the Jojari River into a perennial healthy river with its entire flow route either restored in original or through a new route development. Further, industrial effluents and domestic wastewaters severely affect the soil and ground water and the present common effluent treatment plant is inadequate to treat the effluents and needs to be upgraded along with the effluent collection and conveyance system. The rejuvenated Jojari waters may become the source for community village ponds, micro irrigation, diversified farming and horticulture thus restoring the lost livelihood of thousands of farmers. Support has been sought to strengthen the integrated water management in Jodhpur. We recommend an amount of Rs. 400 crore for this purpose.

Jodhpur City elevated road project

102. The State Government has highlighted the issue of huge pressure of traffic in the heart of Jodhpur City starting from Krishi Mandi Circle (situated on Mandore Road) to Akhaliya Circle (situated on Chopasani Road) via Sojati Gate Circle. Funds have been requested for construction of an elevated road project. We recommend a grant of Rs. 550 crore for this purpose.

Development of tropical and virology infrastructure with quarantine centres in medical colleges

103. In its revised memorandum, the State Government has requested funds for strengthening of public health infrastructure. The existing health infrastructure needs to be upscaled with critical care set up (focussing on tropical and virology infrastructure) at the six medical colleges of the State. We support and recommend a grant of Rs. 270 crore for this purpose.

Digital University

104. In the revised memorandum, the State Government has sought funds for setting up a digital university, with key technological enablers, virtual classrooms, digital labs etc. We support and recommend a grant of Rs. 400 crore for this purpose.

Establishment of Rajasthan folk arts training institute in Jaisalmer

105. In the revised memorandum, the State Government has proposed to bring all the varied performing arts and artists under one umbrella by setting up a folk arts training institute. The cultural hub includes a) one big and two small theatres and an open air theatre; b) eight galleries of differing capacities; c) rehearsal halls and research library; d) recording theatre and art studios; e) different museums and audio-visual library; f) artist residency and guest house; and other related facilities. We recommend a grant of Rs. 150 crore for this purpose.

Industrial Township at Kayasa, Alwar

106. The State Government has proposed an integrated industrial township at Kayasa in Alwar district. Due to its strategic location advantages, this project will provide employment to the youth and will boost the economic growth of the State. We recommend a grant of Rs. 320 crore for this purpose.

Project Jodhpur Initiative

107. In its revised memorandum, the State Government has drawn our attention to the Jodhpur Initiative Project (an initiative of Prof B.S.Murthy of IIT Chennai) that attempts a comprehensive development plan for the city of Jodhpur. The State Government has sought funds for a comprehensive vision and development plan, a city mobility and transport plan, structural safety issues, sustainable urban water and waste management plan and development of information technology in this region. We recommend a grant of Rs. 10 crore for this purpose.

Neemrana industrial hub project

108. In the revised memorandum, the State Government has highlighted the Neemrana industrial hub project. Currently, 448 units are operating in this area and providing direct employment to 38,000 people. This industrial hub has India's first exclusive Japanese zone with forty-five Japanese units operating. Funds have been sought for up-gradation of existing infrastructure of Neemrana. We recommend a grant of Rs. 200 crore for this purpose.

Fifteenth Finance Commission

Support to traditional folk artists and singers like Manganiyas or Kulbulas

109. We recommend a grant of Rs.15 crore as requested by the State Government, for support and promotion of traditional folk arts of Rajasthan like Manganiyas or Kulbulas.

Rehabilitation of young war widows facing social discrimination

110. The State Government has requested grants for rehabilitation of young war widows facing social discrimination. We recommend an amount of Rs. 7 crore for this programme.

Sikkim

Herbal Medical/Yoga and Spiritual Healing Tourism Complex

111. As requested by the State Government, we recommend Rs.50 crore for the development of a herbal medical/yoga and spiritual healing tourism complex at Nandu Gaon in South Sikkim. The major project component includes a multipurpose hall for organising spiritual programmes, meditation, yoga and spiritual preaching, herbal medical complex, approach road, reception block, fencing etc. We recommend grants accordingly.

Setting up of library

112. The State Government has sought assistance to set up a world class library in Sikkim, named “Gyan Mandir”, to act as a centre for knowledge and learning and to promote the ethos and values of the State. It will be the centre of all available documents on Sikkim in print and digital format. We recommend a grant of Rs. 200 crore for the construction of the Gyan Mandir Library at Gangtok along with convention centre for the promotion of Gangtok as a MICE (Meeting, Incentives, Conference and Exhibition) destination.

Conversion of Singshore Bridge as a glass skywalk bridge

113. In view of the enormous tourist attraction potential of Singshore Bridge, the State Government has proposed to convert this bridge into a glass skywalk bridge and sought an amount of Rs. 52 crore. We recommend the grants.

Passenger ropeway

114. We recommend a grant of Rs.110 crore, as requested by the State Government, for passenger ropeway connecting Pelling to Sangachoeling Monastery in west Sikkim.

Development of eco-tourism complex at Dodak in West Sikkim

115. The State Government has sought grants for the towards development of an eco-tourism

pilgrimage complex at Dodak in West Sikkim. We recommend a grant of Rs. 78 crore for this purpose.

Horticulture

116. The State Government has requested funds for the upgradation of its existing infrastructure of Cymbidium Development Centre at Rumtek to promote expansion in horticulture and floriculture. We recommend a grant of Rs.10 crore in this regard.

Tamil Nadu

Revamping Chennai water bodies

117. The State Government has apprised us about the shrinking of water bodies in Chennai as a result of urbanisation. The State Government wants to have demarcation of groundwater protection zones, construction of check dams across waterways and additional sub-surface storage tanks to cope with the loss of natural and adapt to climate change. We recommend an amount of Rs. 200 crore for this purpose.

Renovation of historically important ancient temples

118. The Government of Tamil Nadu has briefed us that the state has the highest number of ancient temples known for their historical, architectural and sculptural significance. It has proposed to renovate 500 of these ancient temples. We recommend an amount of Rs. 300 crore for this purpose.

Heritage Buildings (Fort St. George, High Court of Madras, Government Museum, PWD Complex)

119. The State Government has requested a grant for the preservation and restoration of heritage buildings - Fort St. George, High Court of Madras, Government Museum, PWD Complex in Chennai, which are around a century old. We recommend a grant of Rs. 150 crore for this purpose.

Restoration of traditional water bodies

120. The State Government has sought support to take up works for restoring of water bodies in the State. It has proposed to establish ground water recharge structures with various work components needed for construction of check dams, re-construction of anicuts, putting up artificial recharge schemes and restoration of tanks. We recommend an amount of Rs. 900 crore for works related to these water bodies

Fifteenth Finance Commission

Development of key towns of tourist importance (Rameshwaram, Madurai, Palani, Tiruchendur, Srirangam)

121. In its memorandum, the State Government has highlighted the importance of key town (Rameshwaram, Madurai, Palani, Tiruchendur, Srirangam) in the tourism sector of the State. These towns have historical importance in terms of ancient temples and heritage sites. It has stated that the development of these key town will boost the economy of the State. We recommend an amount of Rs. 650 crore for this purpose.

Telangana

Operation and maintenance of Mission Bhagiratha

122. The State Government has sought grants for operation and maintenance of Mission Bhagiratha with the objective to provide safe, adequate and treated drinking water for the population. It will cover a geographical area of more than one lakh square kilometre. Ten per cent of the water supply is earmarked for the industrial sector also.

123. The State Government has informed us that this Mission will provide piped drinking water to every household. Under the Digital Telangana Programme, along with the pipes laid for water supply, optical fibre cable duct has also been laid to provide broad band services to each household. We propose an amount of Rs. 2,350 crore for this purpose.

Revamping the infrastructure of Administrative Staff College of India

124. In order to create a climate for accelerating and diffusing innovation in public systems through sharing of experiences across States and to facilitate the establishment of institutional and human capacities for innovation through knowledge sharing and mobilisation of practical help, we recommend an amount of Rs. 12 crore for revamping the infrastructure of the Administrative Staff College of India.

Tripura

Transmission of surface water

125. The State Government has sought funds for the transmission of surface water from the Champaknagar and Champaicherra dams to ground water reservoirs of Agartala city for fifteen existing/ongoing water treatment plants of the Agartala Municipal Corporation. We recommend a grant of Rs.400 crore for this purpose.

Tourism

126. We recommend an amount of Rs.175 crore against the State Government's request for a grant for the construction of a ropeway, development of the fifty-one Shakti Peeths near the Tripura Sundari temple and a sound and light show at Nirmahal.

Construction of office building

127. The State Government has sought assistance for construction of an office complex in Agartala to accommodate of different State Government offices. We recommend an amount Rs.100 crore in this regard.

Infrastructure development in district headquarters

128. In order to improve sewerage, drainage, solid waste management, including household waste management, street lights and internal roads, Rs. 25 crore each is proposed for the five district headquarter towns of Khowai, Bishramganj (headquarter of Sepahijala district), Ambassa (headquarter of Dhalai, Belonia (headquarter of South Tripura) and Kailasahar (headquarter of Unakoti). We recommend the same.

129. In view of making provisions for the improvement of sewerage, drainage, solid waste management, including household waste management, street lights, and internal roads, a sum of Rs. 37.5 crore each is proposed to be sanctioned to the two district headquarter towns of Dharmanagar (headquarter of North Tripura) and Udaipur (headquarter of Gomati). We recommend the same.

Uttar Pradesh

Drainage, sanitation and waste management (Lucknow, Varanasi, Gorakhpur)

130. Financial support has been sought for important projects associated with drainage, sanitation and waste management in Lucknow, Varanasi and Gorakhpur). The State Government apprised the Commission that these cities need to be developed as model cities for sanitation and waste management (both solid and liquid). The financial assistance has been sought for strengthening of waste management infrastructure, sanitary landfill, remediation of legacy waste, bioremediation/treatment of drains, pollution abatement of river Gomti at Lucknow, laying of sewer line and pollution abatement of river Rapti at Gorakhpur. We recommend a grant of Rs. 950 crore for this purpose.

Making Sevapuri Block into model block

131. The State Government apprised the Commission about its project for developing the Sevapuri block of Varanasi district as model development block and sought assistance for this. The project will include construction of cement-concrete roads, interlocking of road pavement and underground drainage development. We recommend a grant of Rs. 180 crore for this purpose.

Fifteenth Finance Commission

Medical and health grants

132. Medical and health grants have been sought by the State for various purposes as detailed below. Our recommendations, in this regard are as follows:

- i. Twenty-seven sanctioned new medical colleges are being established in a phased manner in Uttar Pradesh. Support is required for the running cost of each medical college. We recommend a grant of Rs. 1,850 crore for this purpose.
- ii. Support has been sought for the running cost (operation and maintenance) of three established new nursing colleges in Agra, Gorakhpur and Kannauj. We recommend an amount of Rs. 150 crore.
- iii. Funds are needed for establishment and running cost of seven nursing colleges in Prayagraj, Saharanpur, Badaun, Jalaun, Banda, Ambedkar Nagar and Azamgarh. We recommend Rs. 300 crore for this purpose.
- iv. Grants are sought for establishing satellite centres for screening and diagnostics of communicable diseases in eastern and western Uttar Pradesh. We recommend an amount of Rs. 50 crore for this purpose.
- v. For establishment of a State Public Health Training and Research Institute (SPHTRI) at the State Institute of Health and Family Welfare, Lucknow, Uttar Pradesh, we recommend an amount of Rs. 15 crore for this purpose.

Uttarakhand

Irrigation and drinking water infrastructure development

133. The State Government has requested grants for the Jamrani River Multipurpose Dam Project and Song River Drinking Water Project which will enable the State to improve the provision of drinking water supply, control flash floods in foothills areas of Dehradun and help in increasing tourism and other economic activities in the Kumaon region. We recommend a grant of Rs. 950 crore for the Jamrani River Multipurpose Dam Project and Rs.500 crore for the Song River Drinking Water Project.

Solid waste disposal and sanitation

134. The State Government has informed us that the districts of Pauri Garhwal and Nainital have inadequate solid waste disposal and sanitation facilities and sought assistance from the Commission. We recommend a grant of Rs.100 crore for Pauri Garhwal and Rs.50 crore for Nainital for this purpose.

West Bengal

Development of infrastructure in backward districts

135. The revised memorandum of the State Government highlighted the importance of the Backward Regions Grant Fund (BRGF) (Special) which was utilised for redressing persistent regional imbalances in the backward districts in West Bengal. Eight sectors have been selected on priority basis - housing, roads and bridges, education, water supply, micro and small scale enterprises and textiles, power, health and irrigation and waterways. Financial support has been sought to meet the shortfall in completion of various programmes and schemes. We recommend a grant of Rs. 1,000 crore for this purpose.

Civil works for restraining Ganga erosion

136. The State Government has requested funds for civil works for restraining Ganga erosion in the State. We recommend an amount of Rs. 550 crore for this purpose.

Drinking water purification projects

137. In its memorandum the State Government has apprised about the need for drinking water purification projects to address the issue of arsenic in sub-soil water. We recommend an amount of Rs. 550 crore for this purpose.

Indicative Debt Path of State Governments

(per cent of GSDP)

State	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Andhra Pradesh	35.0	34.1	34.0	33.4	32.7	32.1
Arunachal Pradesh	40.0	38.4	38.0	36.9	35.8	34.8
Assam	27.1	27.7	29.1	29.7	30.2	30.4
Bihar	41.2	40.2	40.8	40.4	39.9	39.3
Chhattisgarh	28.1	28.8	30.2	30.8	31.3	31.6
Goa	33.3	32.5	32.5	31.9	31.2	30.6
Gujarat	30.6	30.0	30.9	30.6	30.3	29.8
Haryana	31.9	31.2	31.4	30.9	30.4	29.9
Himachal Pradesh	39.8	38.3	37.8	36.8	35.7	34.7
Jharkhand	37.2	36.7	37.5	37.4	37.1	36.8
Karnataka	26.1	26.1	27.1	27.2	27.2	27.1
Kerala	35.9	34.7	34.5	33.7	32.8	32.0
Madhya Pradesh	31.3	31.7	32.9	33.3	33.6	33.7
Maharashtra	25.7	26.0	27.5	28.1	28.5	28.5
Manipur	42.8	41.5	41.8	41.2	40.4	39.6
Meghalaya	40.5	39.9	40.3	39.8	39.1	38.4
Mizoram	37.0	35.8	35.6	34.8	34.0	33.2
Nagaland	45.2	43.0	42.1	40.6	39.1	37.7
Odisha	29.4	30.0	31.3	31.8	32.2	32.5
Punjab	46.3	45.2	45.4	44.9	44.2	43.4
Rajasthan	41.1	39.9	40.2	39.6	38.9	38.2
Sikkim	27.4	27.5	28.1	28.1	28.0	27.9
Tamil Nadu	28.9	28.7	29.3	29.1	28.9	28.7
Telangana	29.5	29.3	29.7	29.5	29.3	29.0
Tripura	36.3	34.9	35.1	34.5	33.7	32.8
Uttar Pradesh	40.9	40.0	40.5	40.2	39.7	39.1
Uttarakhand	33.2	33.1	33.9	34.0	33.9	33.7
West Bengal	42.9	42.1	42.6	42.2	41.7	41.2
All States	33.1	32.6	33.3	33.1	32.8	32.5

India's governance of public financial management practices

Public financial management dimension	Union Government	State Governments
Fiscal discipline and management of risks	Fiscal Responsibility and Budget Management (FRBM) Act, 2003 (as amended)	State fiscal responsibility laws
Budget formulation	Budget Manual (Department of Economic Affairs (DEA), Ministry of Finance 2010)	State Budget Manuals (if available) - mostly based on Union's budget manual
Internal control/audit	Internal Audit Manual (CGA, MoF 2014)	State treasury codes, Public Works Department Code, Finance rules
Public procurement	General Financial Rules (GFR), 2017 and various orders issued by DoE, MoF	GFR, orders and instructions of State Finance Departments
Monitoring and reporting	Monitoring by departments/agencies as per fiscal rules FRBM Act, GFR 2017, receipt and payment rules, accounting classifications and rules Reporting as per statements prescribed by FRBM Act, accounting manuals, formats and rules prescribed by CAG/CGA	Accountant General, as a field officer of CAG, of a State compiles financial statements and presents to State legislature. AG (Audit) conducts various audits and submits reports to the legislature. Accounting formats are prescribed by CAG.
External Audit	CAG (Duties, Powers and Conditions of Service) Act Audit standards, rules and guidelines issued by CAG. Central Public Accounts Committee (PAC) in Parliament examines the CAG's audit report.	CAG Act Audit standards, rules and guidelines issued by CAG. PAC of State legislature examines the CAG's report on State.

¹ In the Constitution, Article 112-117, 148-151, 202-207, 264-291 (Chapter I and II of Part-XII) defines the broad framework for management of public finances in India.

Selected Significant Gaps in the Existing Public Financial Management Structure

Public financial management dimension	Present coverage	Existing gaps/ inconsistencies in legislation	Existing gaps in implementation
Fiscal discipline and management of risks	Present fiscal responsibility legislations cover a lot of ground for numerical fiscal targets, mandatory disclosures, escape clauses etc.	<p>Union fiscal responsibility legislation: definitions of deficit and debt are inconsistent with each other. General government debt target is not consistent with wider definition of 'Central Government Debt.'</p> <p>State Fiscal responsibility legislations: Many States do not have wider definition of debt and deficit to cover extra budgetary operations. Many State fiscal responsibility laws do not have debt as an anchor. Even where debt is a target anchor, it is not defined in alignment with the general government debt target adopted by the Union.</p>	<p>Central Government debt is not calculated taking full cognizance of the revised definition of debt in Union fiscal responsibility legislation.</p> <p>Medium Term Expenditure Framework statement is not published regularly by the Union and not published by most of the States.</p> <p>Fiscal Risk Statement is not published either by the Union or the States.</p>
Budget formulation	<p>Constitutional provisions under Art.112-117 cover budgetary process in the parliament.</p> <p>GFR, Delegation of Financial Powers Rules and Budget Manual cover rules governing appropriations, sanctions and allocations.</p>	<p>Constitution covers only broad mandate and basic framework. However, downstream operational budgetary processes have no specific legal framework governing them. Documentation requirements and timelines for budget making are not legally defined.</p>	<p>Budgetary processes are not oriented towards performance budgeting or outcome budgeting.</p> <p>Outcome budget document is prepared without much link to the main budget outlay and performance.</p>
Public procurement	GFR, 2017, Receipt & Payment Rules and various orders issued by DoE, MoF	No overarching legal framework for public procurement. Fragmented rules, guidelines and manuals, making it difficult for public agencies to follow them comprehensively.	Multiplicity of rules hamper efficient procurement rather than aiding competitive, transparent and efficient public procurement.
Monitoring and reporting	Ex-post review and audit by CAG under Art.151 and CAG Act.	<p>Both in Union and States: External assessment and evaluation mechanism for fiscal plans, performance and government's macro-economic and fiscal forecasts not in place.</p> <p>There is no provision or mechanism for mid-term review or correction of expenditure plan.</p>	<p>Ad hoc mechanism for almost year-end expenditure review (at revised estimates stage), and only when driven by a pressing need.</p> <p>Year-end expenditure cuts are not effective, as payments get postponed to the next financial year.</p>

Recommendations of Previous Finance Commissions on Fiscal Architecture

FC	Recommendations
XI 2000 to 2005	The government may (i) examine the feasibility of introducing a multi-year budgeting process; (ii) introduce objective methods of preparing budget estimates so as to improve the quality of budget estimation; (iii) stipulate a maximum time within which reports of the CAG are scrutinised by the Public Accounts Committee and examined by Parliament or State Legislature, as the case may be; (iv) review all expenditure classifications other than revenue and capital; and (v) fully computerise cash flow management at all levels of government in order to improve the efficiency of public expenditure, to have better targeted, beneficiary-oriented programmes and an effective monitoring mechanism.
XII 2005 to 2010	Recommendations with respect to accounting procedure, particularly, adoption of accrual-based accounting. While it recommended a gradual transition in the medium term, it recommended providing some additional information in the form of statements in the interim: (a) a statement of subsidies given, both explicit and implicit; (b) a statement containing expenditure on salaries by various departments/ units; (c) detailed information on pensioners and expenditure on government pensions; (d) data on committed liabilities in the future; (e) statement containing information on debt and other liabilities as well as repayment schedule; (f) accretion to or erosion in financial assets held by the government, including those arising out of changes in the manner of spending by the government; (g) implications of major policy decisions taken by the government during the year or new schemes proposed in the budget for future cash flows; and (h) statement on maintenance expenditure with segregation of salary and non-salary portions.
XIII 2010 to 2015	The adoption of a uniform budgetary classification, particularly object head code and a standardised list of appendices to the Finance Accounts. It also discouraged the incurring of public expenditure by creating funds outside the Consolidated Funds of the States and encouraged improvements in reporting systems.
XIV 2015 to 2020	<p>(I) The Commission endorsed the view that the transition to accrual-based accounting by both the Union and State Governments is desirable. However, recognising that this transition can only be made in stages, as it requires considerable preparatory work and capacity building of accounting personnel, the Commission reiterated the recommendation of the FC-XII that the building blocks for making a transition to the accrual-based accounting system in terms of various statements be appended in the finance accounts by the Union and State Governments. It also reiterated the recommendation that action should be taken to build capacity among accounting professionals in accrual-based accounting systems.</p> <p>(ii) As for the Object Head level, the Commission felt that it is sufficient to have a few uniform Object Heads, such as salary, maintenance, subsidies and grants-in-aid, across both the Union and States and that States should retain their existing flexibility to open new Object Heads, according to their functional requirements.</p> <p>(iii) The Commission underlined the importance of linking outlays with outcomes. However, it emphasised that it is essential to spell out key indicators for outputs and to monitor these within an already defined accountability framework.</p>

