

*Conference*  
*on*  
*Issues Before the Sixteenth Finance Commission*  
*15-16 July 2024*

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**Enhanced Devolution and Fiscal Space at the  
State Level - A State-Wise Analysis**

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## **Enhanced Devolution and Fiscal Space at the State Level - A State-Wise Analysis**

### **Abstract**

The Fourteenth Finance Commission (FC-XIV) was of the view that tax devolution should be the primary route of transfer of resources to States since it is formula based and provides greater fiscal autonomy to the states. According it recommended sharing 42 percent of the divisible pool with the states, a jump of 10 percent over the 32 percent recommended by the Thirteenth Finance Commission. To accommodate the higher tax devolution the government restructured the central grants to states. The paper examines the fiscal arithmetic of the impact of the FC-XIV's recommendations on aggregate transfers to the states.

### **1. Introduction**

One of the most keenly debated issues post Fourteenth Finance Commission (FC-XIV) has been the implications of the Commission's recommendations for the fiscal space of the central and state governments as also for their budgetary spending. The substantial increase in tax devolution to states, from 32 percent to 42 percent of the divisible pool of union taxes, has been the reason for the intense discussion of the fiscal space of the two tiers of the government. (Divisible pool comprises all the taxes net of cess, surcharge and cost of tax collections). The additional increase in tax devolution by 10 percentage points has reduced net revenues of the union government and has resulted in an increase in the flow of untied resources by the equivalent amount to the states. How this has affected the union government expenditure and non-finance commission transfers to states needs to be examined. Budget 2015 has laid down a path of restructuring of transfers of plan grants to the states to accommodate higher tax devolution. This paper examines the fiscal arithmetic of the impact of the FC-XIV's recommendations on aggregate transfers to the states. In particular, it examines the impact of the enhanced devolution on the fiscal space of states and the Union.

Rest of the paper is organised as follows: Section 2 examines the restructuring of centrally sponsored schemes (CSS) that was carries out post submission of FC-XIV report and its implications on states' fiscal space. Section 3 examines the overlapping functional space in

light on the constitutional functional responsibility assigned to the union and state governments and its implications on states' untied fiscal space while section 4 analyses the implication of cess and surcharge on the divisible pool of resources. How the restructuring of CSS and proliferation of cesses and surcharges impacted the total central transfers to states is discussed in Section 5. The findings of the paper are summarised in the concluding section 6.

## **2. Enhanced Tax Devolution and Restructuring of Centrally Sponsored Schemes (CSS) – A Timeline**

The government accepted the recommendation of enhanced devolution of the FC-XIV. However, to accommodate this large increase in tax devolution, the Union government in the 2015-16 budget restructured the flow of grants to states. This restructuring had three components:

- (a) for a set of schemes central support was withdrawn (for 39 schemes central funding was stopped);
- (b) for another set of schemes the union government changed the funding pattern (20 schemes; such schemes would now require larger contribution from States. If the various sub-schemes under this category of schemes were to be considered these schemes would number 54); and
- (c) for some schemes it continued with the existing arrangement of grants (34 schemes).

The process of restructuring of central grants continued during 2015-16. In March 2015, the Government of India through NITI Aayog constituted a sub-group of Chief Ministers for rationalizing and restructuring the centrally sponsored schemes (CSS). The sub-group recommended that the "focus of the CSS should be on the schemes that comprise the National Development Agenda<sup>1</sup> where the Centre and the States will work together in the

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<sup>1</sup> The following sectors form the National Development Agenda: Poverty Elimination – Livelihoods, Jobs and Skill Development; Drinking Water and Swachh Bharat Mission; Rural Connectivity: Electricity; Access Roads and communication; Agriculture, including Animal husbandry, Fisheries Integrated Watershed Management and Irrigation; Education, including Mid-Day Meal; Health, Nutrition, Women and Children; Housing for All: Rural and Urban; Urban Transformation; Law and Order, Justice Delivery; and Others which may include Wildlife Conservation and Greening. Schemes in these sectors would be given priority.

spirit of Team India” (NITI Aayog, 2015). It further recommended that the schemes be divided into ‘Core’ and ‘Optional’ Schemes and amongst the ‘Core’ schemes those for social protection and inclusion should be called ‘Core of the Core’. The sub-group further recommended that the investment levels in the ‘Core’ schemes should be maintained so as to ensure that the optimum size of the programme does not shrink. For the ‘Core of the Core’ schemes, it recommended continuation of the existing sharing pattern between the State and the Union. However, for the ‘Core’ schemes the sharing pattern between States and Union would be in the ratio of 90: 10 in case of North-eastern and Himalayan (NE&H) states and 60:40 for all other states.<sup>2</sup> For optional schemes the sharing pattern would be 80:20 for North-eastern and Himalayan states and 50:50 for other states. Thus, states (i.e., states other than NE&H states) would now have to contribute a higher share for the Core and Optional schemes.

Over the years it is observed that CSS, expressed as percent of GDP, has increased from 1.5 percent in 2015-16 to about 1.9 percent in 2021-22 and was around 1.6 percent in 2022-23 (Table 1). The Sub-committee of Chief Ministers had, recommended 28 umbrella schemes – 6 Core of the core, 19 Core and 3 Optional Schemes. However, since then their numbers have increased to 34 in 2022-23 (Table-1) and as per the interim budget for 2024-25 the total number of CSS increased to 37. The increase was entirely in the Core schemes. Between 2015-16 and now several schemes were introduced while other were discontinued. If one were to consider the total number of core and optional schemes that were in operation between 2015-16 and 2024-25, their numbers would be 56.

The core and optional schemes together, on average, account for more than 70 percent of all CSS. Given that states’ (states other than NE&H states) contribution in core and optional schemes was increased to 40 percent and 50 percent respectively, such increase in allocation under CSS lead to tying up of more and more states’ resources for implementing CSS.

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<sup>2</sup> In case a scheme/sub-scheme has a central funding pattern of less than 60:40, the existing funding pattern will continue.

**Table 1: Centrally Sponsored Schemes (Rs. Crore)**

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
GDP	137718	153916	170900	188996	200748	198299	235973	269496
	74	69	42	68	56	27	99	46
Total grants	343923	391496	458259	477968	631970	761207	879832	927995
% of GDP	2.50	2.54	2.68	2.53	3.15	3.84	3.73	3.44
<b>CSS</b>	<b>206034</b>	<b>241296</b>	<b>285448</b>	<b>296029</b>	<b>309553</b>	<b>384887</b>	<b>454366</b>	<b>437556</b>
<b>No. of CSS</b>	<b>27</b>	<b>28</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>29</b>	<b>32</b>	<b>34</b>
1) Core of the Core	58142	69549	78017	84038	93628	165629	118552	111234
2) Core	146870	172199	208180	212614	216454	219258	337172	326842
3) Optional	1022	-452	-749	-623	-530	--	-1357	-520
CSS (% of GDP)	1.50	1.57	1.67	1.57	1.54	1.94	1.93	1.62
CSS (% of total grants)	59.91	61.63	62.29	61.93	48.98	50.56	51.64	47.15
<b>Share in CSS (%)</b>								
Core of the Core	28.22	28.82	27.33	28.39	30.25	43.03	26.09	25.42
Core	71.28	71.36	72.93	71.82	69.92	56.97	74.21	74.70
Optional	0.50	-0.19	-0.26	-0.21	-0.17	0.00	-0.30	-0.12
<b>Core + Optional</b>	<b>71.78</b>	<b>71.18</b>	<b>72.67</b>	<b>71.61</b>	<b>69.75</b>	<b>56.97</b>	<b>73.91</b>	<b>74.58</b>

Source: Budget Documents of the Union Government; GDP from MoSPI

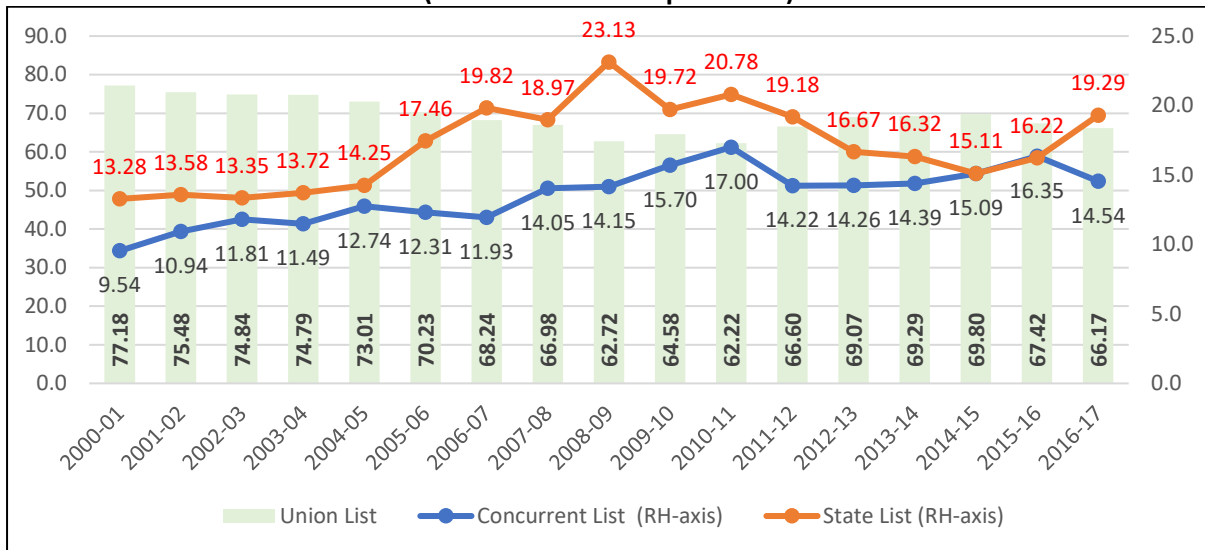
### 3. Constitutional Responsibility of Union and States: The Overlapping Functional Space

Successive Finance Commissions have commented about the overlapping functional space due to growth in CSS expenditures. Classifying the CSS into Union, State and Concurrent list subjects is a complex exercise. This has also become extremely complicated due to major accounting changes after the abolition of plan and non-plan distinction. In this paper we attempted to do this exercise by diving the data into pre and post the abolition of the plan and non-plan distinction in the budget.

Examining the Union Finance Accounts data from 2000-01 to 2016-17, the revenue expenditure of the Union government on State List subjects increased from about 13.3 percent in 2002-03 to 19.3 percent in 2016-17, and the revenue expenditure on Concurrent List subjects increased from 9.5 percent to 14.5 during this period (Fig 1)<sup>3</sup> with a corresponding decline in expenditure in the Union list subjects. The share of central government's revenue expenditure in Union list subjects declined from 77 percent to 66 percent during this period.

<sup>3</sup> This is a work in progress. We are in the process of extending this till 2022-23.

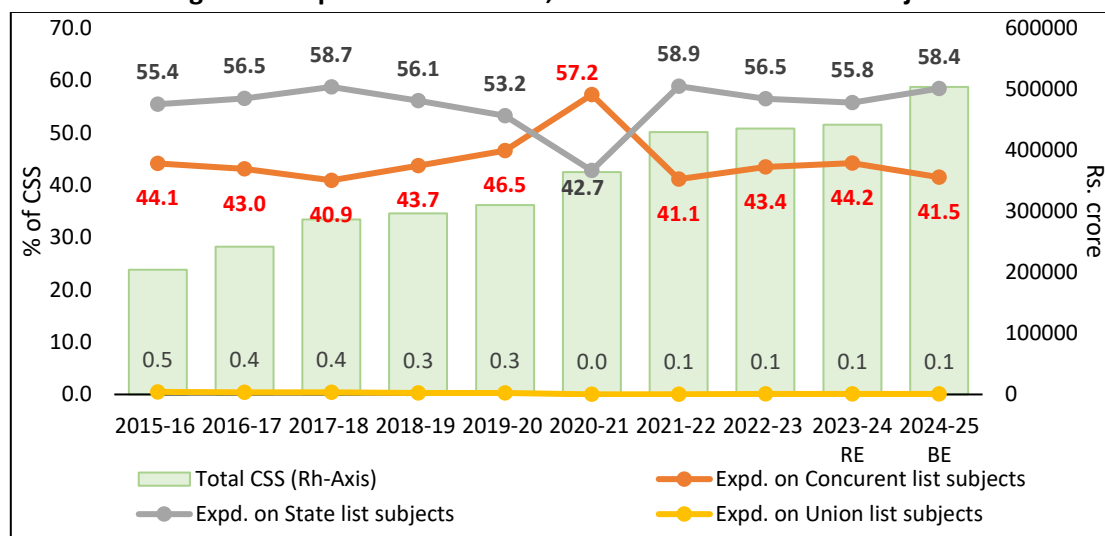
**Fig 1: Expenditure by Union Government on Subjects under Union, State & Concurrent Lists (as % of Revenue Expenditure)**



Source: Finance Account of the Union Government

Classifying the CSS into Union, State and Concurrent list subjects we find that more than one-half of the CSS are on state subjects. In 2015-16, around 55.4 percent of the CSS funds were spent on subjects that were in the State list. It increased to 58.4 percent in 2024-25BE (Fig-2). The share of CSS on subjects in the concurrent list fell to 41.5 percent in 2024-25BE from 44.1 percent in 2015-16. In other words, relatively more central resources are being spent through CSS on state list subjects. As these schemes are co-funded by states and given that states have to now contribute a higher share, a sizeable portion of their own and untied revenues gets tied to these CSS.

**Fig 2: CSS expenditure on State, Concurrent & Union List Subjects**



Source: Budget Documents of the Union Government; Constitution of India

### 3.1. Estimating States' Contribution to CSS and its Impact on Untied Fiscal Space

Table 2 shows the contribution made by states for implementing core and option CSS. The analysis was carried out for 18 states (8 NE&H states and 10 other states).<sup>4</sup> The NE&H states are required to co-fund 10 percent of the core schemes and 20 percent for the optional while the other states' share in these schemes is 40 and 50 percent respectively. Using the receipts data (for core schemes) from the audited statement of individual states we calculated their respective contribution. In doing so we have assumed that the receipts represents centre's contribution (either 60 percent or 90 percent depending on the category of the states and mapping of schemes). We further assumed that states fully contribute their shares (either 40 percent or 10 percent).

**Table 2: States' Share: Contribution of 18 States in Core & Optional Schemes**

		<i>(Rs. crores)</i>					
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1	Central Transfers	55757981	61920830	61563309	64473888	81665437	84066765
2	Devolution	34873764	39446658	33957807	32361347	50377603	51415913
3	Grants	20884216	22474173	27605502	32112541	31287834	32650852
	<i>% of Central Transfers</i>	<i>37.46</i>	<i>36.30</i>	<i>44.84</i>	<i>49.81</i>	<i>38.31</i>	<i>38.84</i>
CSS – Centre's Contribution (a + b)		13387408	13672729	13679217	13570134	14275846	16323359
a)	Core of the Core Schemes	1701351	1782075	2025927	2408076	2286592	2321162
b)	Core & Optional Schemes	11686057	11890654	11653290	11162058	11989255	14002197
-	States' Contribution in Core & Optional Schemes	6577202	6614929	6292658	5972467	6174020	7290398
States share (%)		36.0	35.7	35.1	34.9	34.0	34.2
States' Contribution (% of Divisible pool) – 18 States		<i>4.1</i>	<i>3.6</i>	<i>4.1</i>	<i>4.1</i>	<i>2.8</i>	<i>3.2</i>

Source: Finance Accounts of individual states.

Our data analysis show that on an average, the contribution of these 18 states works out to be in the range of 34-36 percent of the total contribution made by the centre and states on CSS as evident from Table 2. Expressed as percent of the divisible pool of resources, it ranges between 3-4 percent. It is reasonable to assume that the share of tied resources states as a percentage of divisible pool would go up when all the states are included. In other words, out of the 42 percent devolution (or 41 percent in case of FC-XV), around 4 percent is implicitly

<sup>4</sup> Detailed of classification of grants not available for 8 States Guj, Har, HP, Kar, Ker, MP, Utt, UP. Data for Goa and WB not available for 2021-22 and 2022-23. Hence these states were not considered.

tioned to implementing core and optional schemes majority of which are in subjects that are in the State list.

#### **4. Proliferation of Cess and Surcharges and their Impact on Divisible Pool**

It is observed that over the years there has been a proliferation of cess and surcharges in Union tax revenues. As these levies are not shareable with the states<sup>5</sup>, this has resulted in effective reduction in the divisible pool of resources available for transfers to the states. Earlier Finance Commissions had recommended that the Union Government review the current position with respect to the non-divisible pool arising out of cess and surcharges and take measures to reduce their share in the gross tax revenue. However, this has not happened. The FC-XIV argued that there are two ways to address this concern - (a) by amending the Constitution to include these items in the divisible pool, or (b) by increasing the share of the divisible pool to compensate states on this account.

In calculating the tax devolution to states, first the divisible pool of resources has to be calculated. Divisible pool is calculated by netting out (i) cost of collection and (ii) cess and surcharges levied by the Union government from the gross tax revenues. As the data/information on cess and surcharges levied by the Union government is not readily available either from the budget documents, audited statements or any other publicly available source, we estimated the non-divisible cess and surcharge through an indirect approach. The process of estimation involves two steps:

- (1) estimation of aggregate divisible pool of taxes from tax devolution reported in the budget using the following formula:

$$\text{Divisible pool (DP)} = [\text{Tax devolution} * 100 / (\text{Tax Devolution recommended by FC})]^6$$

- (2) estimating cess and surcharges based on the following equation:

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<sup>5</sup> Constitutionally, it is not possible to include cess and surcharges in the divisible pool, as under Article 270, taxes referred to in Article 268 and 269 - surcharges on taxes and duties and cesses levied for specific purposes - should not form part of the divisible pool.

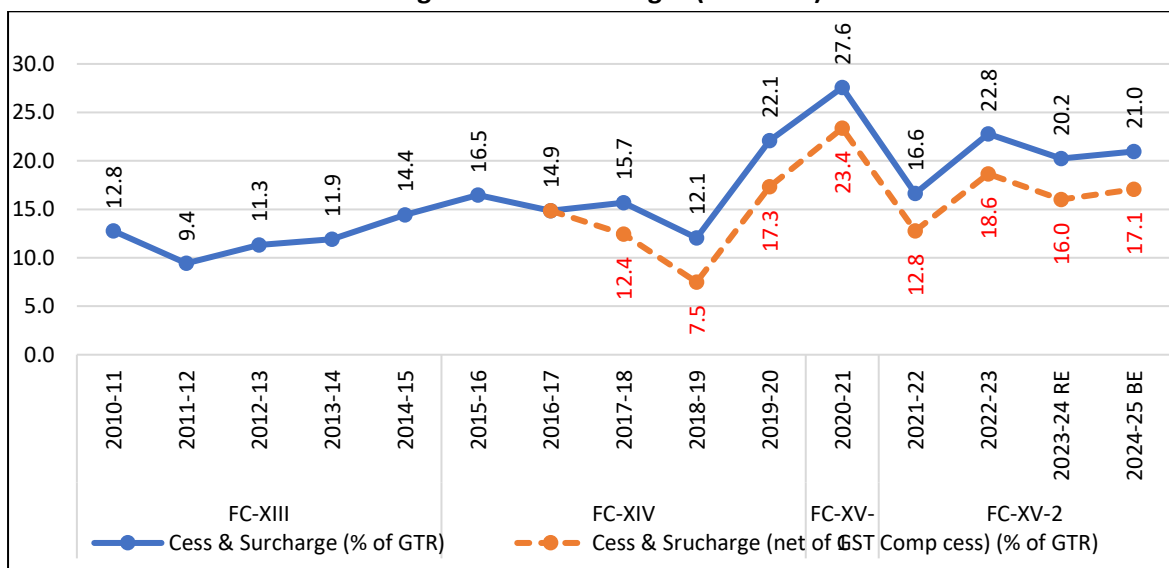
<sup>6</sup> Tax devolution was 32 percent of the divisible pool (DP) for the period 2010-11 to 2014-15 (FC-XIII); 42 percent for 2015-16 to 2019-20 (FC-XIV), and 41 percent for 2020-21 to 2022-23 (FC-XV). For 2010-11 to 2014-15, DP was calculated as  $DP = [\text{Tax devolution} * 100 / 32]$ ; for 2015-16 to 2019-20 it was calculated as  $DP = [\text{Tax devolution} * 100 / 42]$ ; and for 2020-21 to 2022-23 it was calculated as  $DP = [\text{Tax devolution} * 100 / 41]$ .



$$\text{Cess \& Surcharge} = [\text{Gross tax revenue (GTR)} - \text{Divisible Pool (DP)} - \text{Cost of collection}]$$

The estimates of cess and surcharges are presented in Table 3. From table 3 it is evident that the share of cess and surcharge in the gross tax revenues of the Union government has been rising over the years. It increased from about 9.4 percent in 2011-12 to 27.6 percent in 2020-21 and was around 22.8 percent in 2022-23. As a result of the increase in cesses and surcharges the divisible pool of resources available for transfers to states has shrunk to 75.7 percent of gross tax revenue of the union government in 2022-23 from close to 90 percent in 2011-12. In other words, non-divisible pool of resources which is not shared with the states has increased and in 2022-23 accounted for about 23 percent of the Union government's gross tax revenues (Fig 3). Thus large sums of money were kept outside the shareable kitty by the union government to fund its own expenditures. While there has been attempts for rationalization of cess and surcharges, the aggregate share of these levies in the gross tax revenues of the Union government continues to remain very high.

**Fig 3: Cess & Surcharges (% of GTR)**



Source: Author's calculation using Union Budget Documents

Table 3: Cess and Surcharge

(Rs in crores)

	FC-XIII					FC-XIV					FC-XV-1	FC-XV-2	
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Gross Tax Revenue (GTR)	793072	889177	1036235	1138733	1244886	1455648	1715822.4	1919009	2080465	2010059	2027104	2709315	3054192
Tax Devolution	219303	255414	291547	318230	337808	506193	608000	673006	761454	650678	594997	898392	948407
Tax Devolution (% of Divisible Pool –FC reco)	32.00	32.00	32.00	32.00	32.00	42.00	42.00	42.00	42.00	42.00	41.00	41.00	41.00
Divisible Pool (DP)	685322	798169	911084	994469	1055650	1205222	1447620	1602395	1812986	1549233	1451212	2191200	2313188
Cost of collection	6532	7139	7752	8464	9593	10649	13000	15362	16537	16835	17020	67396	45641
<b>Cess &amp; Surcharge (GTR - DP - cost of collection)</b>	<b>101218</b>	<b>83869</b>	<b>117399</b>	<b>135800</b>	<b>179643</b>	<b>239777</b>	<b>255202</b>	<b>301252</b>	<b>250943</b>	<b>443991</b>	<b>558872</b>	<b>450719</b>	<b>695363</b>
<i>Cess &amp; Surcharge (% of GTR)</i>	<i>12.76</i>	<i>9.43</i>	<i>11.33</i>	<i>11.93</i>	<i>14.43</i>	<i>16.47</i>	<i>14.87</i>	<i>15.70</i>	<i>12.06</i>	<i>22.09</i>	<i>27.57</i>	<i>16.64</i>	<i>22.77</i>
Divisible pool (% of GTR)	86.41	89.76	87.92	87.33	84.80	82.80	84.37	83.50	87.14	77.07	71.59	80.88	75.74
GST Compensation cess								62612	95081	95553	85192	104769	125862
Cess & Surcharge (net of GST Comp cess)								238641	155862	348438	473680	345951	569501
Net Cess & Surcharge (% of GTR)								12.44	7.49	17.33	23.37	12.77	18.65
Tax Devolution (% of GTR)			<b>27.88</b>					<b>34.85</b>			<b>29.35</b>		<b>31.10</b>

Source: Author's calculation using Union Budget Documents

As a result of reduction in the divisible pool of resources on account of cesses and surcharges, the devolution to states as percentage of gross tax revenues (GTR) of the Union government is relatively lower. The FC-XIII recommended sharing 32 percent of the divisible pool with states, the average devolution during the 5-year award period of the Commission, as percent of GTR was 27.9 percent. Average tax devolution during FC-XIV's award period was 34.8 percent of GTR (an increase of about 6.9 percent). During FC-XV's period tax devolution to states was 29.3 percent of the GTR (for 2020-21-1<sup>st</sup> report) and around 31.1 percent during 2021-22 and 2022-23 (i.e., 1<sup>st</sup> two years of the award period of FC-XV-2).

Thus, as a result of proliferation of cesses and surcharges, states were deprived of the benefits of increased devolution. The increase in average devolution between FC-XIII and FC-XV has been just 3.2 percent of GTR. Additionally, on account of restructuring of central grants states have to contribute higher share for implementing CSS majority of which are in the subjects in the State list.

One of the reasons put forward justifying cesses and surcharges is that these are earmarked levies and used to finance CSS which are implemented in the states. However, a comparison of the two reveals that with the exception of fiscal years 2018-19 and 2021-22, the union government had a surplus in cesses and surcharges after netting out CSS transfers (Table 4). Further, if one were to net out the GST compensation cess, then also between 2015-16 and 2023-24, the collection from cesses and surcharges were higher in 6 out of 9 years considered. It seems that the Union government is using the revenues from cesses and surcharges to fund some of its own expenditures even outside the CSS.

**Table 4: Centrally Sponsored Schemes and Cesses & Surcharges**

(Rs. crore)

		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24RE
1	CSS	206034	241296	285448	296029	309553	384887	454366	437556	460614
2	Cess & Surcharges	239777	255202	301252	250943	443991	558872	450719	695363	695559
3	Difference (2-1)	33743	13907	15804	-45086	134438	173985	-3647	257807	234945
4	GST Compensation			62612	95081	95553	85192	104769	125862	145000
5	Cess & Surcharges (net of GST comp) (2-4)	239777	255202	238641	155862	348438	473680	345951	569501	550559
6	Difference (5-1)	33743	13907	-46807	-140166	38885	88793	-108415	131945	89945

Source: Union budget documents; Cesses and surcharges: Author's calculation.

## 5. Total Transfers to States

Further examination of total central transfers to states comprising of devolution, Finance Commission grants, non-Finance Commission grants (which includes GST compensation to states) as percent of union government's gross revenue receipts, it is observed that between 2010-11 and 2019-20 (i.e., award period of the FC-XII and FC-XIV), total transfers to states have remained more or less unchanged (Table 5). However, the composition of transfers have changed in favour of formula driven and untied transfers (i.e., devolution) through the Finance Commission route. The unconditional nature of untied transfer has been substantially reduced because of the increase in states' contribution for CSS as discussed in section 3.1.

**Table 5: Central Transfers to States as % of Gross Revenue Receipts**

Finance Commission	Year	Share in Central Taxes	FC Grants	Total FC Transfers	Non-FC Grants	Total Transfers	GST Comp.	Total Transfers net of GST comp
		A	B	C = A + B	D	E = C + D	F	G = E - F
FC-XIII	<b>2010-15</b>	<b>23.8</b>	<b>4.0</b>	<b>27.8</b>	<b>20.5</b>	<b>48.2</b>		<b>48.2</b>
	2010-11	21.7	3.1	24.8	23.9	48.7		48.7
	2011-12	25.3	4.4	29.7	23.7	53.4		53.4
	2012-13	24.8	3.9	28.7	20.0	48.7		48.7
	2013-14	23.8	4.0	27.8	17.9	45.8		45.8
	2014-15	23.4	4.3	27.7	18.6	46.3		46.3
FC-XIV	<b>2015-20</b>	<b>30.6</b>	<b>4.7</b>	<b>35.3</b>	<b>14.4</b>	<b>49.7</b>	<b>2.4</b>	<b>47.3</b>
	2015-16	29.7	5.0	34.7	13.2	47.9	--	48.6
	2016-17	30.6	4.8	35.4	13.0	48.4	--	49.3
	2017-18	31.9	4.4	36.3	16.8	53.0	3.0	48.2
	2018-19	32.9	4.0	36.9	15.5	52.4	4.1	47.2
	2019-20	27.8	5.3	33.1	14.7	47.8	4.1	43.7

Note: Non-FC Grants includes GST compensation to states.

Source: FC-XV Report; Union Government Budget Documents

## 6. Conclusion

In the context of the changed structure of flow of resources to states, the larger question is not of arithmetic but a shift in policy towards greater state level fiscal autonomy. This objective seems to have been substantially eroded because of the increase in non-divisible pool of revenues of the union government and increase in states' contribution for financing the centrally sponsored schemes majority of which are in the state list. The idea of delinking plan assistance and increase in devolution was to provide authority to the states in determining their expenditure priorities and development objectives. It is time we consider

restructuring of centrally sponsored schemes given the overall resource envelop of the union government with two objectives, (a) larger untied and statutory transfers to the states, and (b) reducing fiscal burden of centrally sponsored schemes on both the union and states. The policy discussion probably needs to focus on a roadmap for restructuring of centrally sponsored schemes and judicious use of cess and surcharges as an instrument of resource mobilisation.

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