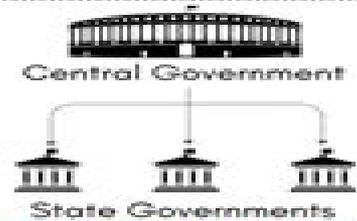


# FINANCE COMMISSION OF INDIA

The Government of India has established the 16th Finance Commission (Chairman- Dr. Arvind Panagariya)

Finance Commission is a constitutional body under

**ARTICLE 280** that recommends the distribution of tax revenues between the Central government and the States.



CPMF IAS



Central Government



Not Bound by

वित्त आयोग  
FINANCE COMMISSION INDIA  
suggestions made by Finance Commission.



## CONSTITUTION OF THE COMMISSION



CONSTITUTES EVERY 5th YEAR



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UNDER **ARTICLE 280** OF THE INDIAN CONSTITUTION

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## STRUCTURE



## QUALIFICATIONS

**FINANCE COMMISSION (MISCELLANEOUS PROVISIONS) ACT, 1951** specifies the qualifications for the Chairman and other members.

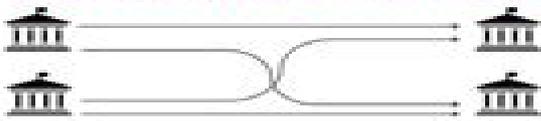
## TERMS OF REFERENCE FOR 16TH FINANCE COMMISSION

Vertical Devolution



The proportion of the Centre's net tax revenue goes to the States.

### Horizontal Devolution



How states share is distributed among various States. It takes into account a State's population, fertility level, income level, geography, etc.

### Recommends

- Principles for grants-in-aid from the Consolidated Fund and **Article 275**.
- Measures to boost state funds for panchayats and municipalities.
- Reviews and suggests improvements for disaster financing under the **Disaster Management Act, 2005**.

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## ISSUES

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The FC, appointed by the Centre, may be influenced by political factors.

States claim that Centre often doesn't share funds as recommended by the Commission.

Cess and surcharge, about 25% of gross tax receipts, are not shared with States.

The share of taxes for southern States has decreased over the last six Finance Commissions.

Industrialized states get less from the Centre than they contribute.

Disagreements persist over tax sharing between the Centre and States.

Mismatch between revenue powers and expenditure duties leads to state dependence on Union transfers.



## VERTICAL FISCAL IMBALANCE

### Importance of Reducing VFI

- Increases public spending efficiency by granting states more autonomy.
- Helps address imbalances during crises.
- Promotes a more equitable federal structure.

### Role of Finance Commission

- Increase tax devolution to 49%.
- Address cesses and surcharges reducing the divisible pool.

# Finance And Devolution

**Pyare Kishan Wattal**



## **Finance And Devolution:**

## Unveiling the Magic of Words: A Review of "**Finance And Devolution**"

In a global defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of "**Finance And Devolution**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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