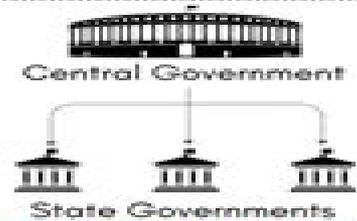


FINANCE COMMISSION OF INDIA

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.

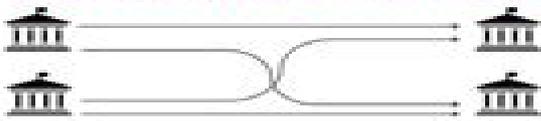
TERMS OF REFERENCE FOR 16TH FINANCE COMMISSION

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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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.



State Expenditure (61%)
State Revenue (38%)

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

David Kirk



Finance And Devolution:

Finance And Devolution Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become much more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Finance And Devolution**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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