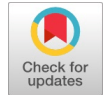


# Pivotal Role of the Central Grants

Jose Jacob



**Abstract:** In the Indian federal system, the Central Finance Commission is appointed every five years under Article 280 to make recommendations on the distribution of central taxes among the states. Besides, the central government provides grants for various needs to the states under Article 275. To address challenges such as evident economic imbalances, distorted resource distribution, natural disasters, epidemics, and adverse global events, the Government of India has established a robust and resilient grant system. Unlike the central share of taxes, the central government imposes selected conditions on utilising specific grants. Some states have complained that this affects their fiscal autonomy. However, in many states, by sacrificing the basic tenets of public resource utilisation, stupendous amounts of loans are mobilised in the name of capital investment and diverted to financial extravagance for their political gain, creating fiscal stress in the economy and a high burden for the taxpayers in the years to come. In this context, the role of central grants in the financial status and economy of various states is analysed with the help of simple statistical techniques using budget data. This system is designed to deliver assistance rapidly during crises, supported by a flexible framework that helps states navigate their crisis phases efficiently. At the same time, federal grants are beneficial for achieving sustainable development goals. They encourage states to prioritise projects that emphasise environmental and social considerations and maximise creative and productive investments. The advantages of grants from the central government extend beyond mere financial assistance; they also strengthen the country's framework and improve public welfare programs that promote inclusive development for all. Further, these grants empower states and help them fully leverage the benefits of a cooperative federal structure. This article analyses the goals of central grants, focusing on practicality and effectiveness.

**Keywords:** Central Finance Commission, Article 268 to 293, Central Grants, Special Assistance to States

## Abbreviations:

CFC: Central Finance Commission  
FC: Finance Commission  
FFC: Fifteenth Finance Commission  
CAG: Comptroller & Auditor General  
PMGSY: Pradhan Mantri Gram Sadak Yojana  
MGNREGA: Mahatma Gandhi National Rural Employment Guarantee Act  
AMRUT: Atal Mission for Rejuvenation and Urban Transformation  
PFMS: Public Financial Management System.

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## I. INTRODUCTION

Along with their tax and non-tax revenue, receipts from the central tax share through the recommendations of the CFC under Articles 268, 269, 270, and 272 of the Indian Constitution, there are also grants provided by the central government under Article 275 to meet the specific needs of the states. These include revenue grants, capital grants, and special area grants for particular needs such as infrastructure development or poverty alleviation [18]. The FC, which is constituted every five years, or earlier if the situation demands, plays a crucial role in recommending the distribution of these funds [19]. The recommendations are based on criteria such as population, state per capita income, land area, financial discipline, environmental protection, and other relevant factors. The FFC, which submitted its report for the period from 2020-21 to 2025-26, suggested that approximately ₹14.5 lakh crore be allocated for distribution among the states, including grants to rural and urban local bodies, revenue deficit grants, sector-specific grants, and state-specific grants [1].

To achieve balanced development across all regions of the vast and diverse nation of India, the central government has introduced a system of special grants aimed at assisting state governments with specific needs [2]. These grants are utilised to address regional disparities that hinder development and progress, particularly in economically backwards areas of the country [20]. With the cooperation of the states, these special grants from the central government are used to create and improve essential infrastructure such as roads, educational facilities, healthcare services, sanitation systems, drinking water supply, etc [21]. Through this financial support, states that cannot achieve development solely through their revenue are empowered to reach their development goals and enhance the quality of life for their citizens [3].

### A. Grants from the Central Government for Capital Investment in States

In reality, since the tax share provided by the central government is given without any conditions or ties as per the recommendation of the CFC, most states are not using it for capital expenditures [4]. No state claims to be using it that way. However, it can be said that in most states, the amount provided under specific grants by the central government is being invested either as capital investment or for infrastructure development. If we exclude the capital expenditure with the help of the central grants, we can see that the net capital expenditure for most states is not zero; instead, it shows a significant negative figure.



## Pivotal Role of the Central Grants

**Table-I: Revenue and Capital Investment Received by the Government of Kerala from Various Sources in 2022-23**

No.	Items	Amount (Rs. in crores) / Percentage
1	Own Tax Revenue	71,968
2	Own Non-Tax Revenue	15,118
3	Central Tax Share	18,261
4	Central Grants	27,378
5	Annual Borrowings	25,555
6	Total Annual Expenditure	158,738
7	Capital Investment	13,997
8	Capital Investment as a Percentage of Total Annual Expenditure	8.8
9	Capital Investment as a Percentage of Central Grants and Annual Borrowings	26
10	Capital Investment as a Percentage of Central Grants and Central Tax Share	30.9
11	Capital Investment as a Percentage of Central Grants	51.1

Source: Calculated from Budget Documents, Kerala

Taking Kerala as an example for brevity, in 2022-23, the last financial year for which the CAG completed the audit of accounts, the state had a net borrowing of approximately ₹25,555 crores under the pretext of capital investments. The amount received from the central government as a grant was ₹27,378 crores, while the capital investment amounted to ₹13,997 crores. This represents 51.1% of the total funding received from the central government. Additionally, in the same year, Kerala received ₹18,261 crores as its share of central taxes. Another critical point is that when combining the loan collected under the nomenclature 'capital receipts' with the funds received as central grants, a sum of ₹52,933 crores was obtained. However, only ₹13,997 crores, or 26%, was allocated for capital investments. The remaining amount of ₹38,936 crores has been utilised for the state's ongoing revenue expenditures. This includes ₹71,968 crores from its tax revenue, ₹15,118 crores from non-tax revenue, and ₹18,261 crores from the central tax share, totalling ₹105,347 crores, in addition to ₹27,378 crores received as central grants and ₹25,555 crores raised as loans. The total annual expenditure for Kerala in 2022-23 was ₹158,738 crores, of which only 8.8% was capital investment. ₹2,791 crores (1.7% of total annual expenditure) have been provided as loans to public sector enterprises and government officials [5]. Since most public sector enterprises in Kerala operate at a loss, a significant portion of these loans is unlikely to be repaid to the government. The entire remaining amount was spent on revenue expenditures. Despite this, Kerala still appeals to the central government for permission to take on more loans to meet its revenue expenses. Besides, the Kerala government has filed a petition against the central government in the Supreme Court, demanding the withdrawal of conditions imposed by the central government on the state for loan mobilisation.

## II. IMPORTANCE OF BALANCED DEVELOPMENT

Balanced development is essential for the sustainability, unity, and overall progress of a nation [6]. In countries with significant geographical disparities, like India, Russia, and China, unequal distribution of resources is not uncommon [7]. If resources are unevenly distributed across different regions of a country and there is no systematic redistribution, it can lead to regional inequalities, social unrest, and economic inefficiencies. To alleviate these issues, the Indian government aims to ensure that all states receive adequate funding for necessary development

projects, considering their financial conditions, through a grant system. States in India's northeastern region, which often lag in infrastructure development, benefit significantly from these central grants. In the fiscal year 2022-23, approximately 30% of the total grants allocated to states were designated for these underdeveloped areas [8]. This reflects the central government's commitment to balanced development. The funds are primarily utilised for crucial projects such as the construction of new roads and the improvement of healthcare facilities, which are vital for the comprehensive development of these states. When a state achieves balanced development, infrastructure that enhances the quality of life becomes accessible to all in that region. This can help reduce migration from rural areas to cities. Moreover, improved infrastructure availability in villages creates opportunities for economic ventures, attracts entrepreneurs, generates employment opportunities, and enhances the quality of life for residents, thereby alleviating pressure on urban infrastructure [9].

Transportation, electricity, water, education, health, and sanitation are the foundational infrastructure for development in any region [10]. The central government plays a crucial role in creating and improving these facilities through grants provided to the states. Through the PMGSY, the central government offers financial assistance to the states to enhance connectivity in rural areas. The aim is to ensure all-weather road connectivity in villages. Since the inception of this scheme in 2000, construction of over 800,000 kilometres of roads has been completed. This has significantly improved town transportation facilities and boosted economic activities in rural regions. Similarly, grants for building schools under the Sarva Shiksha Abhiyan have increased enrolment rates and reduced student dropouts. According to the Ministry of Education, the dropout rate at the primary level has decreased from 40.35% in 2000 to 16.82% in 2014-15 and further to 7.4% in 2023-24. This demonstrates the substantial impact of the central government's infrastructure interventions. In addition, under the National Health Mission, the Ministry of Health has developed primary health centres and other healthcare facilities with the help of



specific central grants, thereby increasing the availability of essential medical services even in remote areas of the country. Consequently, the overall health indicators of the states have substantially improved [11].

**Table-II: A Table Highlighting the Importance of Central Grants in Improving the Financial Status of the States (2021-22)**

Sl. No.	States	Central Tax Share (Rs in crores)	Central Grants (Rs in crores)	Total Central Assistance (Rs in crores)	Share of grants in the total Central Assistance	Total Own Resources of the states (Rs in crores)	Share of the State's own resources in the total receipts, excluding Borrowings	Share of grants in the total receipts
1	Andhra Pradesh	35386	39170	74556	52.5	75997	50.5	26.0
2	Arunachal Pradesh	14644	4173	18817	22.2	2415	11.4	19.7
3	Assam	28151	30326	58477	51.9	23113	28.3	37.1
4	Bihar	91353	28606	119959	23.8	38839	24.4	35.1
5	Chhattisgarh	28571	10146	38717	26.2	40935	51.4	12.7
6	Goa	3357	1337	4694	28.5	9592	67.1	9.4
7	Gujarat	31106	24028	55134	43.6	111696	67.0	14.4
8	Haryana	9722	7598	17320	43.9	60771	77.8	9.7
9	Himachal Pradesh	7349	17633	24982	70.6	12327	33.0	47.3
10	J&K	0	42691	42691	100	16547	27.9	72.1
11	Jharkhand	27735	10667	38402	27.8	31321	44.9	15.3
12	Karnataka	33284	29962	63246	47.4	132516	67.7	15.3
13	Kerala	17820	30017	47837	62.7	68804	59.0	25.7
14	Madhya Pradesh	69542	34792	104334	33.4	81542	43.9	18.7
15	Maharashtra	54318	38760	93078	41.6	240234	72.0	11.6
16	Manipur	6003	6325	12328	51.3	1762	12.5	44.9
17	Meghalaya	6581	4869	11450	42.5	2825	19.8	34.1
18	Mizoram	4223	3461	7684	45.0	1476	16.1	37.8
19	Nagaland	4871	6971	11842	58.9	1610	12.0	51.8
20	Odisha	38145	19910	58055	34.3	95005	62.1	13.0
21	Punjab	15289	20769	36058	57.6	42111	53.9	26.6
22	Rajasthan	54031	36326	90357	40.2	93563	50.9	19.8
23	Sikkim	3288	1858	5146	36.1	1935	27.3	26.2
24	Tamil Nadu	37459	35051	72510	48.3	134983	65.1	16.9
25	Telangana	18721	8619	27340	31.5	100128	78.6	6.8
26	Tripura	6351	8646	14997	57.6	2617	14.9	49.1
27	Uttarakhand	9906	16219	26125	62.1	16932	39.3	37.7
28	Uttar Pradesh	160358	51850	212208	24.4	158804	42.8	14.0
29	West Bengal	65541	39847	105388	37.8	72772	40.8	22.4
30	Delhi	0	8467	8467	100	40846	82.8	17.2
31	Puducherry	0	2184	2184	100	5420	60.5	24.4
	All States	883100	622628	1505728	41.4	1719437	53.3	19.3

Source: Estimated from the budget documents of the states

About one-fifth of the state's annual income is from grants from the central government. See Table 2. 19.3 % of the average yearly income of the states and 41% of the total amount of central assistance are channelled through central grants. In the case of backwards states and states facing considerable annual revenue and fiscal deficits, the central government still provides higher grants to support them. In 2021-22, the last year for which CAG-audited comparative figures are available, 62% of the total central assistance received by the state of Uttarakhand was in the form of grants, while for the northeastern states of Tripura, Nagaland, and Manipur, the corresponding shares were 57.6,

58.9, and 51.3%, respectively, and for Himachal Pradesh, the share of grants in the central assistance was 70.6 percent. In Kerala, Punjab, and Andhra Pradesh, which are facing severe revenue and fiscal deficits, grants constituted 62.7%, 57.6%, and 52.5% of their total central share. From Table 2, not only the relevance of financial assistance in the form of grants by the central government to the backward states facing special problems and states facing revenue and fiscal deficits due to their financial management issues is made clear, but also an objective answer to those who make baseless allegations against the central government about the central assistance.

## Pivotal Role of the Central Grants

**Table-III: Table Showing the Importance of Central Grants in Improving the Fiscal Position of States and the Criteria-Based Impartiality Maintained by the Central Government in the Distribution of Funds to States (2021-22)**  
(Rs in Crores)

Sl. No.	States	Central Tax Share (crores)	Central Grants (crores)	Total Central Assistance (crores)	Total estimated population in 2022 (crores)	Per capi- ta centr- al tax share (Rs)	Per capita central grants (Rs)	Per capi- ta total central assistance (Rs)
1	Andhra Pradesh	35386	39170	74556	5.30	6676.6	7390.6	14065
2	Arunachal Pradesh	14644	4173	18817	0.15	97626.7	27820	125446.7
3	Assam	28151	30326	58477	3.54	7952.3	8566.7	16519.0
4	Bihar	91353	28606	119959	12.49	7314.1	2290.3	9404.4
5	Chhattisgarh	28571	10146	38717	2.98	9587.5	3404.7	12992.3
6	Goa	3357	1337	4694	0.16	20981.3	8356.3	29337.5
7	Gujarat	31106	24028	55134	7.06	4405.9	3403.4	7809.5
8	Haryana	9722	7598	17320	2.98	3262.4	2546.6	5812.1
9	Himachal Pradesh	7349	17633	24982	0.74	9931.1	23828.4	33759.5
10	J&K	0	42691	42691	1.35	NA	31623.0	31623.0
11	Jharkhand	27735	10667	38402	3.90	7111.5	2735.1	9846.7
12	Karnataka	33284	29962	63246	6.73	4945.6	4445.4	9397.6
13	Kerala	17820	30017	47837	3.56	5005.6	8431.7	13437.4
14	Madhya Pradesh	69542	34792	104334	8.55	8133.7	4069.2	12202.8
15	Maharashtra	54318	38760	93078	12.54	4331.6	3170.6	7422.5
16	Manipur	6003	6325	12328	0.32	18759.4	19765.6	38525.0
17	Meghalaya	6581	4869	11450	0.33	19942.4	14754.5	34697.0
18	Mizoram	4223	3461	7684	0.12	35191.7	28841.7	64033.3
19	Nagaland	4871	6971	11842	0.22	22140.9	31686.4	53827.3
20	Odisha	38145	19910	58055	4.60	8292.4	4328.3	12620.7
21	Punjab	15289	20769	36058	3.05	5012.8	6809.5	11822.3
22	Rajasthan	54031	36326	90357	8.02	6737.0	4529.4	11266.5
23	Sikkim	3288	1858	5146	0.07	46971.0	26542.8	73514.3
24	Tamil Nadu	37459	35051	72510	7.66	4890.2	4575.8	9466.1
25	Telangana	18721	8619	27340	3.79	4939.6	2195.0	7213.7
26	Tripura	6351	8646	14997	0.41	15490.2	21087.8	36578.0
27	Uttarakhand	9906	16219	26125	1.15	8613.9	14103.5	22717.4
28	Uttar Pradesh	160358	51850	212208	23.33	6873.5	2222.5	9095.9
29	West Bengal	65541	39847	105388	9.86	6647.2	4041.3	10688.4
30	Delhi	0	8467	8467	2.10	NA	4032.0	4031.9
31	Puducherry	0	2184	2184	0.16	NA	13650	13650.0
	All States	883100	622628	1505728	137.56	6419.7	4526.2	10946.0

Source: calculated from the budget documents of the states

See Table 3. Of the 16 states in the general category, Kerala, Punjab, and Andhra Pradesh received 168%, 136%, and 111% of their per capita central tax share through grants from the central government. Notably, all three of these states are ruled by opposition parties. Kerala was the state that received the highest per capita central grants among the major states in India in 2021-22. Although the same Bhartiya Janata Party rules Bihar, Chhattisgarh, Gujarat, and Uttar Pradesh as the central government, the per capita grants received by the above states from the central government in 2021-22 were 31.3, 35.5, 77.2, and 32.3% of their per capita central tax share, respectively. These states' per capita central grants were 27.1, 40.4, 40.4, and 26.4% of Kerala's per capita central grants. These figures are more relevant in the context of the constant complaints of some opposition parties, especially the Communists, that the central government is ignoring them in the distribution of funds. Seven of the 12 special category states received more as central grants than their per capita central tax share. In 2021-22, the special category states of Himachal Pradesh, Nagaland, and Tripura received grants from the central government that were 240, 143, and 136% of their per capita central tax resources. The per capita central grants received

by the union territories were also higher than their tax share. It is possible that some states did not get the tax share they expected when the CFC resource allocation was done based on set criteria. These figures show that the central government is constantly vigilant in addressing such complaints or deficiencies through grants.

The impact of central grants on the development of many states is profound and wide-ranging. Central grants enable states to undertake large-scale infrastructure development projects that would otherwise be impossible due to their financial constraints. The Smart Cities Mission, which aims to develop 100 smart cities across India, has been dramatically boosted by central funds [12]. The central government has been assisting with special grants for various projects to improve urban infrastructure, such as developing efficient public transport systems, including metro trains, smart utilities, and sustainable waste management methods. Apart from infrastructure development, central grants have also helped improve the living conditions of the rural population through programmes such as the



MGNREGA, which aims to increase livelihood security in rural areas by providing at least 100 days of employment in a financial year. In addition, assistance is being provided to states to make provision for several basic needs, such as water conservation programmes, irrigation canals, rural knowledge centres, and vocational training programmes. The overall impact of these projects is visible in improved living standards, economic growth, and social well-being across states [13].

The AMRUT has been successfully implemented in densely populated cities like Pune and Surat. This has generated an additional 1,500 crore litres of water supply capacity per year and provided drinking water to lakhs of people. The National Rural Drinking Water Supply Scheme has been a significant success in providing clean drinking water to rural areas through central grants. As of 2023, 83% of rural households in the country will have access to drinking water. These schemes illustrate how improved infrastructure can lead to better living standards and economic growth. As India strives for development, central grants play an indispensable role in addressing regional disparities and achieving inclusive growth [14].

### III. ECONOMIC MECHANISMS AND CRITERIA

The distribution of central grants is done based on population, level of development, and special needs of the states [15]. The financial mechanisms and criteria for allocating these grants are designed to be equitable and transparent. CFCs have played a significant role in distributing tax revenue between the central and state governments and ensuring that the states get a fair share of resources. Special consideration is given to backwards states due to geography, other reasons, or special needs. It ensures that central funds are channelled where they are needed most and special assistance is provided to states that face resource constraints [16]. Statistics from various states indicate that projects implemented using central government funds often face delays and inefficiencies due to bureaucratic inefficiencies. Therefore, improving the capacity of state administrations to manage and enforce centrally funded projects will help maximise the benefits of the grants. In recent years, the number of these grants has increased significantly, which has helped improve the financial position of the states. However, state governments need to be more accountable to ensure the efficient use of grants.

Centre-state cooperation, especially economic and financial cooperation, is essential for India's overall development [17]. The central government monitors the utilisation of funds provided to the states for specific purposes through various mechanisms to ensure they are utilised responsibly and efficiently. Fund flow and utilisation are tracked with the help of the PFMS. However, much progress needs to be made in this regard. Some states, including Kerala, are creating a situation where they are pressurising the central government by alleging that they have not received the funds already received towards central assistance, not providing details of the utilisation of the funds received from the centre promptly, and not providing the utilisation information of the amount given, creating a

situation where the central government is in an imbroglio and is unable to provide the next instalment to the state. This reveals, to some extent, the weakness of the existing PFMS. Therefore, the PFMS needs to be modernised flawlessly.

### IV. CONCLUSION

Central grants are significant in addressing states' specific problems, ensuring the balanced distribution of public resources, and creating and developing infrastructure. However, some critical considerations must be made regarding the future use of federal grants in India. A strong, resilient, responsive grant system is crucial to address the challenges of pronounced economic imbalances, natural disasters, epidemics, and disruptive global events. A central grant system with a flexible framework for rapid delivery of assistance in times of predicament will help states to overcome their crises more quickly, significantly support recovery efforts in circumstances including natural disasters, and strengthen the development process of backwards regions. Federal grants will support efforts to achieve sustainable development goals. This can encourage states to prioritise initiatives that prioritise environmental and social considerations and make investments as creative and productive as possible. The benefits of grants from the central government go beyond mere financial assistance to help strengthen the country, improve the general welfare of citizens by reducing inequalities, empower states, and maximise the benefits of a cooperative federal structure. This will benefit the country's journey towards sustainable and inclusive growth through a wise distribution of available wealth.

### DECLARATION STATEMENT

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- **Conflicts of Interest/ Competing Interests:** Based on my understanding, this article has no conflicts of interest.
- **Funding Support:** This article has not been sponsored or funded by any organization or agency. The independence of this research is a crucial factor in affirming its impartiality, as it has been conducted without any external sway.
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