

India

India, officially the Republic of India, has a size of 3.3 million sq km and an approximate population of 1.3 billion people in 2019. India is bordered by Pakistan in the west, China, Nepal, and Bhutan in the north-east, Burma and Bangladesh to the east, the Arabian Sea in the South-West, and the Indian Ocean in the South. It is currently organized into five intermediate tiers: states; divisions; districts; subdistricts (or blocks) and municipal corporations/municipalities; and villages or wards. The highest tier consists of 28 states (some with asymmetry in shared rule) plus 5 standard union territories, 2 non-standard union territories, and one special autonomous region (the state of Jammu and Kashmir). In August 2019, Jammu and Kashmir lost special autonomy, and from November 2019, it has been partitioned into two union territories: Jammu & Kashmir, with decentralized authority, and Ladakh, governed directly from Delhi. A second tier of 103 divisions exists currently in twenty states (not in Gujarat, Kerala, Tamil Nadu, Andhra Pradesh, Telangana, Sikkim, Manipur, Tripura, Mizoram). The third tier has 722 districts (*Zilā*), including 15 autonomous districts with special autonomy (<https://knowindia.gov.in/districts/>). A fourth intermediate tier consists of about 5500 subdivisions/ subdistricts (variously named *Tehsils*, *Taluka*, *Mandal*, *Kshettra* ...). These are further divided in community blocks in rural areas. In urban areas, municipal corporations (*Mahanagar-Palika*)/municipalities (*Nagar-Palika*)/city councils (*Nagar-Panchayat*) constitute the fourth tier. We code the municipal corporations in 28 states or territories (225 as of 2019), and we code subdistricts for states where they meet our population criteria. The lowest tier consists of wards in urban areas and villages (*Gram panchayat*) in rural areas.

Self-Rule

INSTITUTIONAL DEPTH AND POLICY SCOPE

India became independent from the British in 1947. Prior to independence, it was divided into areas controlled by the British, French, Portuguese colonial powers, and princely states which were nominally sovereign entities. Britain controlled the majority of modern-day India as well as Pakistan, Burma, and Bangladesh. Burma was split from British India in 1937. France controlled Puducherry, Karikal, Mahe, Yanam, and Chandernagore. The Dutch controlled Dadra and Nagar Haveli, Goa, Daman, and Diu. At independence, the majority of the British-controlled parts formed the union of India. The Andaman and Nicobar Islands remained British until 1950 and the Lakshadweep Islands until 1956.

Between 1947 through 1949, all but seven princely states joined the union. The other seven joined Pakistan. Pakistan and Bangladesh (as part of Pakistan) partitioned from India at independence, and at the same time, the British province of Punjab was split between East (India) and West Punjab (Pakistan). The historical capital city of Lahore became the capital of Pakistan. The government of India built a new capital, the city of Chandigarh, in East Punjab. When in 1966 East Punjab was split into the states of Punjab and Haryana, Chandigarh became a union territory (Krishna Shetty 1981:42). French-controlled Chandernagore joined India in 1954. French-controlled Puducherry, Karikal, Yanam, and Mahe joined India as the union territory of Puducherry in 1963. The Indian Army invaded the Portuguese possessions in 1961 and annexed them; Dadra and Nagar Haveli became a union territory, and Goa, Daman, and Diu formed a separate union territory.

The constitution of 1950 distinguished between three types of states. Part A states, which included the former governors' provinces of British India, were administered by an elected governor and a state legislature.¹ Part B states were former princely states or groups of princely states governed by elected legislatures and a *rajpramukh*, a ruler appointed by the President of India.² Part C and D states included the former chief commissioners' provinces and some princely states, all directly governed by chief commissioners appointed by the central government.³

According to the 1950 Constitution Part C states included the former chief commissioner's office of Delhi, the border provinces of Kutch and Himachal Pradesh in the northwest and Manipur and Tripura in the northeast, and the princely enclaves of Ajmer, Bhopal, Bilaspur, Coorg and Vindhya Pradesh (C 1950, Part VII; C 1950, Art. 220; The Constitution Part C States Order, 1951). Ajmer was a princely state within the state of Rajasthan until 1956 when it was absorbed into the state. Himachal Pradesh absorbed the princely state of Bilaspur in 1954 and became a state in 1971. Vindhya Pradesh and Bhopal merged with Madhya Pradesh, and Kutch merged with Bombay State in 1956.⁴ Coorg state Delhi was declared a union territory in 1976 and became the National Capital Territory (NCT) of Delhi in 1991 (C2016 69th Amendment).

The internal map of India has been redrawn multiple times since independence. In 1956 the States Reorganization Act reduced the number of states from twenty-seven to fourteen, and created seven union territories (Sanghavi 2014:172-3).⁵ A salient criterion in redrawing boundaries was to reduce linguistic diversity (Swenden 2017:112-3). In 1960 Bombay state was split along linguistic lines into the states of Gujarat and Maharashtra. In 1966 Greater Punjab was split between the states of Punjab, Haryana and Himachal Pradesh, although Himachal Pradesh did not receive full statehood until 1971. In northeast India, several new states were created: Nagaland was granted statehood in 1963,⁶ Manipur, Meghalaya and Tripura in 1972,⁷ Sikkim in 1975,⁸ and Arunachal Pradesh⁹ and

¹ The nine Part A states were Assam, Bihar, Bombay, Madhya Pradesh, Madras (changed its name to Tamil Nadu in 1969), Orissa, Punjab, Uttar Pradesh, and West Bengal.

² Part B states included Hyderabad, Jammu and Kashmir, Madhya Bharat, Mysore, Patiala and East Punjab States Union (PEPSU), Rajasthan, Saurashtra, and Travancore-Cochin.

³ The ten Part C states were Ajmer, Bhopal, Bilaspur state, Coorg state, Delhi, Himachal Pradesh, Kutch state, Manipur, Tripura, and Vindhya Pradesh. Andaman and Nicobar Islands was the only Part D state.

⁴ Later divided into the new linguistic states of Maharashtra and Gujarat, with Kutch becoming part of Gujarat.

⁵ The states that resulted from the States Reorganization Act of 1956 include Andhra Pradesh, Assam, Bihar, Bombay State, Jammu and Kashmir, Kerala, Madhya Pradesh, Madras (renamed Tamil Nadu in 1969), Mysore (renamed Karnataka in 1973), Orissa, Punjab, Rajasthan, Uttar Pradesh, and West Bengal. The Act also established the Union Territories of Andaman and Nicobar Islands, Delhi, Manipur, Tripura, Himachal Pradesh, Laccadive-Minicoy-Amindivi Islands (later renamed as Lakshadweep), and Puducherry. In 1972, Arunachal Pradesh, carved out from Assam, became a union territory.

⁶ Nagaland was incorporated into Assam at Indian independence even though the area had been promised local autonomy. In the 1950s nationalist tribal protests led the Indian army to intervene, and in 1957 the rebels made an agreement with the Indian government whereby the Naga areas were combined in a single Naga Hills Tuensang Area (NHTA) that became a Union Territory under central administration with a large degree of autonomy (THE NAGA HILLS- TUENSANG AREA ACT no. 42, 1957). In December 1963, the Territory became a self-governing state (Nagaland Act of 1962) with special provisions for tribal governance.

⁷ Before gaining statehood Manipur and Tripura had been Part C states until 1956, and from 1957, Union Territories (without legislatures).

⁸ Sikkim was a protectorate of India and legally joined in 1975.

⁹ It was known as the North-East Frontier Agency (NEFA) until 1972. Its strategic location near the Chinese border led the Indian government to impose direct rule with a strong military presence, though the area remained formally part of the state of Assam. Direct rule was implemented by the federal-appointed governor of Assam. In 1972 the area became a Union Territory under its current name, and in 1987 it obtained statehood.

Mizoram in 1987 (Hussain 2010). In 1987, Goa split off from the union territory of Goa, Daman, and Diu to become a state, while Daman and Diu continued as a Union Territory. In 2001, three new states were formed: Uttarakhand (from Uttar Pradesh), Jharkhand (from Bihar), and Chhattisgarh (from Madhya Pradesh) (Mawdsley, 2002; Berthet 2011:13). In 2014, Telangana was created from ten former districts of Andhra Pradesh. In 2019, after the revocation of Jammu and Kashmir's special autonomy, the state was split into two Union Territories.

The first constitution of India was enacted in 1950 and, as of 2019, there have been 102 amendments. Indian elites have struggled to balance internal diversity with a cosmopolitan identity and centralization with decentralization. On the whole, they have leaned to the side of centralization (Jennings 1953; Sharma and Swenden 2017:4; Swenden 2016b). Unusual for a federation, the constitution is very detailed in prescribing the internal organization of each constituent unit. Also, the national parliament can unilaterally change state boundaries as well as the conditions governing state representation in the Senate. And, with the exception of the State of Jammu and Kashmir, which (until 2019) had its own Constitution, the rest of the States have no separate constitutions of their own but are governed by the Constitution of India. However, the constitution does make special provisions for some areas or groups—the Union Territories, the Scheduled and Tribal Areas, the municipal corporations which provides asymmetric accommodation to diversity within an overarching frame (Pal Singh 2016). We first consider states and union territories.

States

From 1957, each state has a directly elected parliament, named the legislative council, (C 1950, Part 6, Chapter III, Art. 168) and a centrally appointed governor (C 1950, Part 6, Chapter II, Arts. 155-156). The governor holds executive power (C 1950, Part 6, Chapter II, Art. 154). He in turn appoints a council of ministers (Art 164), with the chief minister at the head “to aid and advise the governor in the exercise of his functions, except in so far as he is by or under this Constitution required to exercise his functions or any of them in his discretion” (C 1950, Part 6, Art. 163).

The federal government retains an ultimate veto over state authority, and so we code **institutional depth as 2 except for periods of martial law**. There are two kinds of constraints on state authority. First of all, the governor can override the authority of the council of ministers and the chief minister or of the legislative council when the two are in conflict. Art. 162 states that the legislative and executive powers of the state are limited by “any law made by Parliament upon the Union.” In case of disagreement between the council of ministers and the governor, the “decision of the governor shall be final” and “shall not be inquired into in any court” (Art. 163(2) and Art. 163(3)). Furthermore, a governor may send a bill passed by the state legislature to the Indian president for rejection. If the president does not approve the bill, it goes back to the legislature for modification or another vote, and this process is repeated until the president approves the bill or the legislature stops passing it (C 1950 Part 6, Art. 201). This boils down to the fact that, ultimately, the president may veto a state bill (Lobo, Sahu and Shah 2014: 5).

A second route is federal preemption by President's Rule (or in Jammu and Kashmir, Governor's Rule): under Article 356 of the constitution, the central government has wide powers to assume “all or any of the functions of the government of the state and all or any of the powers exercisable by the governor or any body or authority in the state other than the legislature.”¹⁰ The powers of

¹⁰ Under Article 365 the president can use federal preemption if a state fails to carry out the directions of the union government (Hussain 2010:16).

the state legislature can only be assumed by the national legislature (C1950, Art. 356 1.(a) and (b)). President's Rule can run up to three years, with 6-month extensions upon approval of the national parliament. Article 356 has been used many times (more than 120 times up to 2018), and especially in earlier decades, often for partisan reasons (Prasad Singh 2011:40; Hussain 2010:106, 154-6; Krishna Shetty 1981:233; Lijphart 1996: 264).

Over the years, President's Rule has been circumscribed more narrowly by constitutional and judicial constraints. In 1978 the 44th amendment added the provision that parliament can only extend President's Rule beyond six months if a) an emergency is declared in the state, or b) the election commission certifies no elections can be held in the state. A 1994 Supreme Court ruling *S.R. Bommai v. Union of India* on a case brought by a chief minister removed by the center further restricted use by requiring the national government to document the case for President's Rule and making it subject to judicial overview to eliminate use for party political purposes (Bakshi 2010: 295; Prasad 1998; Prasad Singh 2011: 39, 129; Hussain 2010: 98-99; Lobo, Sahu and Shah 2014: 4). Since this ruling the Supreme Court has several times declared President's Rule unconstitutional and reinstated a state government. President's Rule usually suspends all state institutions and shifts control over administration to the centrally appointed governor who answers to the national parliament.

The table below summarizes incidence and frequency of President's Rule (1950-Dec 2018)

Decade	Frequency	Average days lasted (# PR >180 days)
1949-1959	6	234 days (5)
1960-1969	14	239 days (6)
1970-1979	47	197 days (18)
1980-1989	23	251 days (9)
1990-1999	22	165 days (8)
2000-2009	10	157 days (3)
2010-2018	11	107 days (2)

Source: Swenden (2016a): 259 (Table 1), and complemented with data from Wikipedia https://en.wikipedia.org/wiki/President%27s_rule (accessed on Feb. 10, 2019)

The shadow of President's Rule is always present, which is recognized by an institutional depth score of 2 in normal years. From the early 1960s through the early 1980s, it was used so frequently that some scholars interpret the effect as equivalent with instituting autocratic rule.^γ Still, even at its apex under Indira Gandhi only a minority of states were subject to it. Hence our decision is to assess its systematic impact on each state individually, with six months as a reasonable threshold for presuming systemic impact.^β **Institutional depth is 1 and all other dimensions revert to 0** for states for which President's Rule lasts a minimum of 6 months in a given year: Andhra Pradesh (1973), Assam (1980-1982, 1991), Bihar (1968-1969, 2005), Delhi (2014), Goa (1979), Gujarat (1971, 1974, 1976), Himachal Pradesh (1993), Jammu and Kashmir (1986, 1990-1996, 2018-19), Jharkhand (2009, 2013), Karnataka (1971, 1989), Kerala (1956, 1965-1966), Madhya Pradesh

(1993), Manipur (1973, 1994, 2001), Mizoram (1977), Nagaland (1975-1977, 1992), Odisha (1973), Punjab (1951, 1971, 1984, 1987-1991), Rajasthan (1993), Sikkim (1979, 1984), Tamil Nadu (1976-1977, 1988), Travancore-Cochin (1956), Uttar Pradesh (1968, 1993, 1996), Vindhya Pradesh (1950-1951), West Bengal (1968, 1971). **During years of federal preemption (called President's or Governor's Rule), all states score 1 on institutional depth and 0 on all other dimensions.**

The state of **Jammu and Kashmir**, which acceded to India in 1947, meets our criterion for a special autonomous region (until 2019) because the 1950 Indian constitution singles it out as different. The constitution contains “temporary provisions” that i) exempt Jammu and Kashmir from the standard constitutional provisions and allow the state to have its own constitution (which it passed in 1951); ii) restrict the Indian national parliament's legislative power to three areas-- defense, foreign affairs, and communications; and iii) require prior "concurrence" of the state assembly if other constitutional provisions or other union powers were to be extended to Kashmir (C1950 Art. 370; Noorani 2011).¹¹ Governor's Rule may be established in case of “failure of the constitutional machinery in the State” (Art. 92 of the Constitution of Jammu and Kashmir). Jammu and Kashmir fell under extended federal rule three times: 1986, 1990-1996, and since June 2018 (and ongoing). In August 2019, the national parliament revoked the region's special status by amending Article 370 such that the entire constitution of India now applies to the region. This authorized a presidential order to effectively end the special autonomy of Jammu & Kashmir. At the same time, parliament passed the Jammu and Kashmir Reorganization Act (2019), which splits as of October 31, 2019, the region into two Union Territories: Jammu and Kashmir, and Ladakh. Jammu and Kashmir will be decentralized with a similar status as the Union Territory of Puducherry; Ladakh will be directly ruled by the central government. **Given that central and regional law have equal constitutional status, Jammu and Kashmir scores 3 on institutional depth (1954-2018), except during years of federal preemption, when the score drops to 1.^β From 2020 (provided martial law is lifted), Jammu and Kashmir scores 2 on institutional depth, and Ladakh scores 1.**

We now move to policy scope for states. Schedule 7 of the 1950 Constitution lays out exclusive competences of the national government (List I) and exclusive competences of the state governments (List II), as well as concurrent competences of the two (List III). As enumerated in List II, states have exclusive authority over: local police, education, local government (specified as the constitution and powers of municipal corporations, improvement trusts, districts boards, mining settlement authorities and other local authorities for the purpose of local self-government or village administration), welfare (pensions, unemployment, and disability), the economy (trade and commerce within the state, money-lending and lenders), and culture (theatres, sports, religious societies, libraries, museums and other similar institutions controlled or financed by the State; ancient and historical monuments and records). States have extensive policy authority over economic, cultural-education, welfare, and local government, while immigration, citizenship, and

¹¹ This temporary status was clarified in an addendum passed in 1954, under the laborious title of “The Constitution (Application to Jammu and Kashmir) Order, 1954.” It is an appendix to the constitution.

right of domicile is a national competence.¹² Hence, **states score 3 in policy scope, except when President's/Governor's Rule applies.**¹³

The Indian constitution (Art. 370) empowers the state legislature of **Jammu and Kashmir** to have legislative power over all areas excluding defense, foreign affairs and communications, including citizenship, ownership of property, and fundamental rights (Art. 370; Instrument of Accession of Jammu and Kashmir 1947). Furthermore, Article 35A of the constitution authorizes the state to define permanent residency, and to use this to restrict public employment, purchase of land or property, scholarships and other government aid, voting rights, as well as settlement to permanent residents. As a result of Article 35A, Indian citizens from other states could not move, vote, purchase land or property, or access public health care in Jammu & Kashmir. With the presidential order of August 2019 that extended all provisions of the Indian constitution to the state, Article 35A has become null and void. **The state scores 4 on policy scope until 2018 and 3 thereafter, except during years of federal preemption when it scores 0.**

Two states have been given special recognition in the constitution to protect their distinctive identity (Tillin 2007; 2016). **Nagaland**, created in 1963 with an overwhelmingly tribal and Christian population, can block a national law that could affect its customary law, social/religious practices, civil and criminal justice, and ownership or transfer of land (Constitution, Art. 371A). A similar provision applies to **Mizoram** (371G), also primarily tribal and Christian, which was created in 1987. Those provisions do not markedly expand these states' policy scope compared to standard states, but they do provide protection against national encroachment, which we interpret as bilateral shared rule in law making (see below).^β

The distinction among Part A, Part B, Part C, and Part D states was abolished under the 7th Amendment to the Constitution (1956) and this was implemented with the 1956 States Reorganization Act. After a series of mergers, divisions, and annexations of former princely states, Part A and Part B states became “states,” while Part C and Part D states became “union territories” or merged into larger states. **Part A and Part B states** resembled “regular” states in terms of constitutional powers and governing structure and **score 2 on institutional depth and 3 in policy scope from 1950 through 1956.**^β

Part C states were ruled by centrally appointed chief commissioners in 1950 and 1951. This changed with the Government of Part C States Act in (late) 1951 (Sec 21.(1.a-1.e)), which gave Part C states directly elected assemblies with power to “make laws for the whole or any part of the State” in any of the areas in the State List or Concurrent List. The Act includes a special provision for Delhi that prevents the state legislating “with respect to public order, police, local government, lands and buildings, courts, and fees” (The Government of Part C States Act, Sec 21.1, 1951). Therefore, **all Part C states score 1 on institutional depth and 0 on policy scope in 1950-51, and all but Delhi score 2 and 3 from 1952-1956. Between 1952 and 1956, Delhi scores 2 and**

¹² States have some control over mobility on their territory. This is consequential in three Northeastern states—Arunachal Pradesh, Mizoram, and Nagaland—which continue to police the British colonial institution of the Inner Line. They prohibit non-tribal people from visiting without permit (or settle) tribal areas. The objective is to protect these areas against potential settlers (Baruah 2003: 45-6). Recently Mizoram and Nagaland have relaxed these rules (<http://www.newstravelservices.com/history.html>). The authority to close parts of one's territory off can be conceived as equivalent to having authority over migration and citizenship, and an argument might be made to score 4 on policy scope for these three states.^β

¹³ This includes all Part A and Part B states that existed from 1950 until 1956, which share the same constitutional structure, powers and elected bodies as states in modern-day India.

2: the assembly has legislative powers on economic, educational and welfare policy, but not on police or local government (The Government of Part C States Act, Sec 21.1, 1951). Andaman and Nicobar Islands, the only Part D state, remained under central government control until it became a Union Territory in 1956. **Andaman and Nicobar scores 1 on institutional depth and 0 on all other dimensions for 1950-1956.**

The States Reorganization Act of 1956 established a new type of non-standard units: Union Territories. These include Andaman and Nicobar Islands, Delhi, Pondicherry, Lakshadweep (Laccadive, Minicoy, and Amindivi Islands until 1973), Tripura (statehood in 1972), Himachal Pradesh (statehood in 1971), Chandigarh (union territory from 1967),¹⁴ Daman and Diu (from 1987)¹⁵ and Dadra and Nagar Haveli (from 1961) (States Reorganization Act of 1956, Part II, Arts 3-13).¹⁶ Union Territories are governed by a centrally appointed administrator and lack a legislative branch (C 1950, Part 8, Art. 239, Art. 240).¹⁷ **Standard union territories score 1 on institutional depth and 0 on all other dimensions.**

Finally, India has two **special status Union Territories:** the Delhi National Capital Territory (NCT) (created in 1956) and Puducherry (created in 1963). Both have directly elected unicameral assemblies that possess the same rights as states to make policy concerning most issues enumerated in the State List (C1950 Part 8, Art. 239AA 3a). In addition, each has a lieutenant governor and a chief minister, who are both appointed by the president of India (C 1950, Part 8, Art. 239AA 3). The lieutenant governor signs bills into law, similar to the legislative process within states (C 1950, Part 8, Art. 239AA 4).¹⁸ From 1956 through 1993 the NCT's legislative branch and chief minister were suspended and the lieutenant governor was the sole executive of the region, an example of President's Rule in the union territories.¹⁹ Puducherry experienced direct central rule in 1974-1977, 1978-80, and 1983-1985. Jammu and Kashmir has become the third Union Territory with special status from October 2019. **The NCT scores 1 in institutional depth and 0 in policy scope for 1950-51; 2 and 2 for 1952-56; 1 and 0 for 1957-1993; 2 and 3 for 1994-2018. Puducherry scores 2 on institutional depth and 3 on policy scope for 1963- 1973; 1 and 0 for 1974-1977;**

¹⁴ From 1952 to 1966 (the year Haryana was carved out of Punjab), Chandigarh was the capital of Punjab. When Punjab was divided both parts claimed Chandigarh as capital. In response, the central government made Chandigarh a Union Territory (Chandigarh Government website. Administration. Accessed 1/11/2019 at chandigarh.gov.in/admn_index.htm)

¹⁵ The territories of Goa and Daman and Diu were administered as a single Union Territory from 1962 until 1987, when Goa received statehood, leaving Daman and Diu as a separate Union Territory. Daman & Diu was incorporated into India after its annexation in 1961 (Know India - National online repository. Daman and Diu history. Accessed 1/11/2019 at knowindia.gov.in/states-uts/daman-diu.php).

¹⁶ The Portuguese ruled Dadra and Nagar Haveli until its liberation by the people in 1954. From 1954 until 1961 the territory was known as "Free Dadra and Nagar Haveli Administration," functioning independently from the Indian government. However, the territory joined India as a Union Territory in August 1961. Accessed 1/15/2019 at http://archive.india.gov.in/knowindia/state_uts.php?id=33>. In 2019 the central government announced plans to merge the two Union Territories Dadra & Nagar Haveli and Daman & Diu.

¹⁷ Some have instituted a consultative assembly. For example, Andaman and Nicobar Islands introduced a consultative pradesh council in 1982, but legislative and executive power remains vested in centrally appointed office holders, which means that the assembly is very weak.^β

¹⁸ Delhi Yadav, Shyamlal. "Delhi vs. Centre: Started with first CM, abolition of House" Indian Express 5/25/2015, Accessed 1/4/2019; Delhi Assembly Website, History of the Assembly. Web. Accessed 1/5/2019 at delhiassembly.nic.in/history_assembly.htm

¹⁹ The 69th Constitutional Amendment Act of 1991 reinstated the legislative assembly, council of ministers, and the position of chief minister for the Delhi NCT.

2 and 3 for 1978; 1 and 0 for 1979; 2 and 3 for 1980-1982; 1 and 0 for 1983-1984; and 2 and 3 for 1985- 2017.

Governance below the state

The organization of governance within states is a state matter (with some exceptions). However, the common British colonial heritage has put a heavy convergent stamp on the structure so that, in effect, governance is relatively similar across states. Moreover, in the early 1990s, the parliament laid down a common mandatory framework for both rural and urban governance. Still, there is variation in timing and operation that is only partially captured in our coding.²⁰

*Village self-governance—an institution known as **Panchayat Raj**—evolved organically across the subcontinent. British colonialism reshaped it into a more hierarchically structured tiered system. By the late 1800s much of current India had acquired strong local self-governance institutions “responsible for maintenance of rural roads, rest houses, roadside lands and properties, maintenance and superintendence of public schools, charitable dispensaries and veterinary hospitals.” “[B]y 1924-25, district boards [across the territory] had a preponderance of elected representatives and a non-official Chairman. This arrangement continued till the country’s independence in 1947 and thereafter till the late 1950s.” (Government of India (Govt of India) 2007: 2-3). Panchayat, which literally means an assembly of five persons (Alok 2011: 2), is customarily associated with rural governance. Urban governance was regulated separately (though the notion of panchayat as simply self-governance could also apply here.)*

The 1950 Indian constitution did not constitutionalize local self-government but settled on incorporating in its Directive Principles of State Policy the value of “organiz[ing] village Panchayats and endow them with such powers and authority as may be necessary to enable them to function as units of self-government” (C1950, Part IV, Art. 40).²¹ The Directive Principles are not enforceable (C1950, Art. 37), but the idea was greatly valued among India’s early leadership as a tool for spurring rural development (Govt of India 2007: 3; Alok 2011). A government appointed committee recommended in 1957 to introduce a) administrative decentralization of development programs, and b) democratic control over administrative decentralization through panchayati at three tiers: village (Gram), subdistrict (Samiti), district (Zilā). The center piece of this tiered construct was to be the community development block at the subdistrict level, which encompasses about 100-200 villages, and this machinery should be controlled by an indirectly elected panchayat samiti (Govt of India 2007: 4). The subdistrict was also to be “equipped with sources of income,” that is to say, tax authority alongside grants. The Zilā panchayat at the district level was envisaged to have a more hands-off advisory role.

While the central government could not legally compel states to adopt these plans, politics guided the states’ hands. Nehru’s outsized stature as the country’s leader and the Congress party’s dominance in all but one state (Kerala) created a powerful momentum for democratic reforms in India’s countryside. In 1959, Nehru inaugurated the first panchayati rai institutions (PRI) in Rajasthan and Andhra Pradesh. By 1963, PRI legislation had passed in 12 states and panchayat

²⁰ Alongside the excellent official website of the Government of India ministry of the Panchayat, a useful website for state Acts in India is <http://www.bareactslive.com> (accessed Oct 2019). Many states have their own panchayat websites.

²¹ For an informative and lucid account of competing visions about the *Panchayat Raj* among India’s founding elite, see Shankar Aijar (2015).

samities (subdistrict) and Zilā parishad (district) had been established in 10 states (Shankar Aijar 2015: 7; Alok 2011).²²

The ascendancy stalled from 1967, and then reversed, as the Congress party lost its hold over several states and Indira Gandhi centralized power: “Over the next two decades, Panchayat Raj in rural India went through a phase of desuetude” (Shankar Aijar 2015: 14). “The net result was that, by the 1970s, these bodies remained in existence without adequate functions and authority” (India 2007: 4). While the institutions were not abolished, they were usually deprived of funds and they were, increasingly, bypassed by the creation of task-specific state institutions dealing with housing, development, poverty, water or sanitation (Gvt of India 2007: 10).

From the late 1970s consecutive governments commissioned reports on the future of local governance, which usually recommended to revive the panchayat system—now shifting the focus to the district level rather than the subdistrict (Gvt of India 2007: 5-6). However, efforts sundered until the 73rd constitutional amendment of 1992 (Alok 2011). This made the creation of Panchayat Raj mandatory for states along concrete principles: directly elected government at three tiers, quota representation for vulnerable groups etc., and the provision of adequate resources including some tax autonomy. Implementation was left to the states, and in most states, panchayat raj institutions continue to compete with task-specific state institutions. The central government created a ministry dedicated to Panchayat Raj to oversee the implementation. A 1996 constitutional amendment extended self-governance to the scheduled areas for ethnic and linguistic minorities.

Urban governance received much less attention than rural governance until 1992. Urban government was an exclusive state competence in the State List (C1950, State list), and there was no reference to self-governance in the Directive Principles. There was little change until the 74th constitutional amendment of 1992, which—like for rural governance—instituted mandatory regular elections, quota representation for vulnerable groups, and restrictions on the powers of states to interfere (Gvt of India 2007: 8-9). The constitution also reduced a mishmash of five types of urban governance to three: municipal corporations, municipalities, and zones in transition (also called city councils or nagar-panchayat).

Most states now have three intermediate tiers: divisions, which are deconcentrated; self-governing districts; and a third tier that exists, in rural India, of self-governing subdistricts, and in urban India, of municipal corporations, municipalities, and zones in transition. Underneath is the lowest tier of villages (rural) or wards (urban).

This general history informs our coding of substate intermediate governance across India.

Divisions

Twenty states have a deconcentrated administrative tier – division – between the state and the district. The administration is headed by a senior civil servant, the divisional commissioner, appointed and answerable to the state government. His chief role is to oversee revenue collection,

²² A government report of 2007 notes that “by the 1960s, Gram Panchayat covered 905 of the rural population in the country. Out of 4974 Blocks [subdistricts], *Samities* were formed in 4033 blocks. Out of 399 districts in existence, 262 *Zila* parishads were also constituted with varying degrees of actual power” (Gvt of India 2007: 4).

supervise the operation of state government offices, and provide guidance to district magistrates (Gov of India 2009: 42-43).

The institution of the divisional commissioner is a remnant of the British East India Company, which created the post in 1829 to keep an eye on far-flung districts and, in particular, on revenue generation (Govt of India 2009). Over the decades and as government tasks expanded, this tier grew in size and importance. Most states continued the division after independence, though its functioning varies widely across states. The role of the division and, by implication, the divisional commissioner, has declined after districts obtained decentralized powers in the early 1990s, and a government commission of 2009 recommended its abolition (Govt of India 2009: 44).

The states of Maharashtra (1960-1980), Rajasthan (1962-1986), Gujarat, Kerala, Tamil Nadu, Andhra Pradesh, Telangana, Sikkim, Manipur, Tripura, Mizoram, and Delhi are not divided in divisions.²³ **Divisions score 1 on institutional depth and 0 on policy scope from 1950-2018 except for the states above.**

Districts

Districts are the standard units just below the divisions. Until 1992, the district was primarily deconcentrated.^β The chief officer, appointed by the state, is called district collector or commissioner. During a brief period between roughly 1960 and 1967, all but one state (Kerala) passed regulations that instituted legislative institutions, called *Panchayati Raj*. These were composed of members from lower-tier *panchayati*, hence indirectly elected. The chief competence of the panchayat was to advise the district collector and his staff on community development in the rural areas (Shankar Aijar 2015: 7). As mentioned above, the district was conceived as secondary to the subdistrict, and this is reflected in policy scope. These institutions fell into “desuetude” in the 1970s and 1980s (Shankar Aijar 2015: 14). Even though the institutions were never formally disbanded, elections were in many cases postponed indefinitely and funding was scaled back dramatically (Govt of India 2007: 4). While we acknowledge variation in the extent and timing of scale-back from state to state, the pattern appears general enough to reflect this decline in authority by reducing institutional depth from 2 to 1 across all states.^{αβ}

District self-governance received a new leash from 1992, and as a departure from the earlier period, the district rather than the subdistrict was now conceived as the chief locus for development (Govt of India 2007). A constitutional amendment (73rd) of 1992 enshrined the right to local self-government (C 1950, Part IX: The panchayats, Art. 243, 243A-O), while leaving it up to the states to implement. Nagaland, Meghalaya, and Mizoram are exempt from the 73rd Amendment, and large tracts fall under Schedule Six (see below). Implementation has been uneven, but it seems reasonable to conclude that from 1993 or 1994 (depending on the state) district authority has been divided between a state-appointed district collector and a legislative assembly or *panchayat* (also known as District Council or *Zilā Parishad*) (Arora 2011; Singh 2004; Kumar Singh 2009). The central government (through the Finance Commission) recommended that the *panchayat* be given authority on a variety of functions. Its core functions pertain to utilities, including drinking water,

²³ Wikipedia: [https://en.wikipedia.org/wiki/Divisional_commissioner_\(India\)](https://en.wikipedia.org/wiki/Divisional_commissioner_(India)). For the date of reinstatement for Maharashtra, see <http://www.amravatidivision.gov.in/html/Histroy.html>; for date of abolition and reinstatement in Rajasthan, see Shah et al. 2017: 46.

roads, bridges and waterways, electricity; and some welfare functions: health and sanitation, including hospitals, and maintenance of community assets. In addition, a *panchayat* could be given authority on other welfare functions, including rural housing, poverty alleviation, social and family welfare, women and child development; educational-cultural functions such as the construction and maintenance of primary and secondary schools, vocational education, libraries, cultural activities; and economic functions related to agriculture, forestry, fisheries (C1950-A, Part IX, and 11th Schedule; see Kumar Singh 2009: 12-13; Alok 2011: 17). The implementation remains in the hands of the states, and in many states, the authority of *panchayats* has been circumscribed by state law and state control through the office of the state-controlled district collector (Arora 2011; India 2007: 8).²⁴ We estimate policy scope by focusing on its core functions of economic development and welfare.^β Four Unit Territories (Chandigarh, Dadra & Nagar Haveli, Daman & Diu, Lohatsweep) do not meet the population criterion. **Districts score 1 on institutional depth and 0 on policy scope for 1950-59, 2 and 1 for 1960-67 (except for Kerala, which scores 1, 0), 1 and 0 for 1968-1992/3, and 2 and 2 for the year in which their act comes into force.**

Several states have fifteen **autonomous districts**, which are akin to special autonomous regions.²⁵ The legislative competence of these autonomous districts is protected from state and central legislation, enshrined in the Sixth Schedule of the constitution. Hence they fall outside the standard layering of the Indian federal system (Suresh 2009: 10, 20-21). Twelve of the fifteen autonomous districts were established under the Sixth Schedule of the constitution (Arts. 244(2) and 275(1)). They are located in the northeastern states of Assam (5) Meghalaya (3), Mizoram (3), and Tripura (1). The remaining autonomous districts—two in Jammu and Kashmir and one in West Bengal—have been established under state law but have similar authority to the Sixth-Schedule districts (The Ladakh Autonomous Hill Development Councils Act 1995; Gorkhaland Territorial Administration Act of 1988).²⁶ The difference is that the districts under the Sixth Schedule appear more protected against state encroachment (Suresh 2009: 10), presumably because of their constitutionally enshrined status. This difference is small in practice, and we do not differentiate between districts under the Sixth Schedule and under state law.^β

The autonomous districts were created at different times to resolve civil conflicts, administer justice, protect ethnic or religious minorities, or in response to the demands of tribal communities for their preservation of their identity and their rights over land, natural resources and customary laws (Baruah 2003; Stuligross 1999; Toniatti and Woelk 2017:ch. 12; Gassah 1997:2-3; Suresh 2009). In Assam, Karbi Anglong was established by the Sixth Schedule of the Constitution in 1952 following the division of the larger Mikir Hills district into multiple districts (Daulagajau 2015; Kumar Sharma 2016; Athparia 1997:130).^α The Bodoland Territorial District was created in 2003 following an agreement between the central government and Bodo rebels who demanded greater

²⁴ In the National Capital Territory of Delhi, panchayati at ward, subdistrict, and district level were superseded in 1990, and as of 2019, they had not been restored (Alok 2014: 73; see also status of devolution (Nov 2017), available on <https://panchayatgyan.gov.in>).

²⁵ In addition, nine states apply special asymmetrical arrangements to tribal minorities under the India constitution's Fifth Schedule: Andhra Pradesh, Chhattisgarh, Gujarat, Himachal Pradesh, Jharkhand, Madhya Pradesh, Maharashtra, Odisha, and Rajasthan. These areas are too small (usually below the subdistrict level) for our measure to incorporate (See: Brief note on implementation of PESA (Panchayat extension to scheduled areas) Act, 1996: <https://www.panchayatgyan.gov.in/documents/20181/0/Odisha.pdf/d46ed79d-f21d-44a6-859c-282ac561703c>, accessed on Oct 18, 2019).

²⁶ There are also six special councils in the state of Manipur (since 1971), which are not included in this list. Suresh notes that their competence is "limited" by state law and practice (Suresh 2009: 10-11).

local autonomy within the state of Assam (Saikia et al. 2016). The remaining autonomous districts include: Dima Hasao (1970),²⁷ Mising (2005) and Rabha Hasong (2005) in Assam; Kargil (1979) and Leh (1995) in Jammu and Kashmir (Ladakh area); Garo Hills (1976), Khasi Hills (1972) and Jaintia Hills (1972) in Meghalaya; Chakma (1972), Lai (1972) and Mara (1971) in Mizoram; The Tripura Tribal Area (1985) in Tripura;²⁸ and the region of Gorkhaland (1988) in West Bengal.²⁹

The autonomous districts have *panchayat* assemblies, composed primarily of directly elected representatives,³⁰ and they have a chief executive (Prasad 1997:59-61; Prasad Singh 2011:64). In principle, the councils remain subject to central or state veto: the state governor, upon the advice of his Council of Ministers, can annul any act passed by a district if it threatens the safety of India, and he can also dissolve any panchayat (C-2016 Sixth Schedule, Par. 2(3), Par. 4(4); Gassah 1997: vii, Roy Burman 1997: 16-9; 35; Athparia 1997: 132). Experts debate the extent to which a governor's veto right has constrained ADC autonomy (see e.g. Stuligross 1999; Mohapatra 2017; Patnaik 2017; Kumar Kataki 2019). **Because of the governor's potential veto, the autonomous districts, except for Bodoland, Karbi Anglong, and Dima Hasao (discussed below), score 2 on institutional depth.**

Autonomous district councils (ADCs) have authority over village or town committee or councils and their powers, village and town police, public health and sanitation, forests and fisheries, public works, schools (specifically language and content), and social welfare (C1950-A, Sixth Schedule, Par. 4; C2016-Sixth Schedule, Par. 6(2)). In particular, primary school education is under the exclusive authority of the autonomous districts (Bhattacharyya 2005:10; Stuligross 1999: 505; Kumar Dutta 2002:11). Further, the autonomous districts were specifically developed to protect local culture and thus the district governments have extensive authority over cultural practices and customs, including codification of traditional law and traditional political processes (Stuligross 1999: 511, 514). Importantly, the application of union and state laws on devolved policies requires the endorsement of the *panchayats* (Prasad Singh 2011:65). **Autonomous districts have extensive authority over cultural-educational policy and local government structures, which is reflected in a score of 2 on policy scope.**

The autonomous districts of Karbi Anglong, Dima Hasao and Bodoland have broader policy authority, which reflects their long history of extensive self-rule during the colonial era (Barbora 2008). Karbi Anglong and Dima Hasao have authority over cultural-educational policy (education, arts and culture); welfare policy (social security and social insurance (including unemployment)); and economic policy (trade or commerce regulation in the district) (1950C-A, Sixth Schedule, footnote 3A and 3B). Bodoland has authority over economic policy (agriculture, planning and development, and tourism); cultural-educational policy (theaters, cinemas, museums, historical sites, education); welfare policy (health and family, controlled substances, employment); as well

²⁷ Previously named North Cachar Hills District.

²⁸ The Tripura ADC was created by the state assembly in March 1979, and the first elections for the panchayat were initially scheduled for 1980. However, elections were postponed and the ADC was only formally established in 1985 following a series of deadly riots caused by ethnic groups demanding secession from the Indian union in June 1980 (Chakraborty 2000:66, 117).

²⁹ Since 2012 the Gorkhaland Territorial Administration (2011) administers the district of Darjeeling. The autonomous district council replaced the Darjeeling Gorkha Hill Council, a semi-autonomous body established in 1988.

³⁰ The district council for each region has maximum 30 members, with the exception of the Bodoland district council which has maximum 45 members (2016 Constitution, Sixth Schedule par. 2 ft. 1). Two to four of these members are appointed by the state governor, and they never constitute a majority of the council (Prasad Singh 2011:64; Roy Burman 1997:16; Sixth Schedule of the 2016 Constitution, par. 2).

as local government institutions (C1950-A, Sixth Schedule, footnote 3B). Karbi Anglong, Dima Hasao and Bodoland are not subject to the governor's veto (1950C-A, Sixth Schedule, footnote 3B). **Hence Karbi Anglong, Dima Hasao, and Bodoland score 3 on institutional depth and 3 on policy scope from 1976 and 2003 respectively.**

Sub-districts

Most states divide their districts in sub-districts (variously known as *Tehsil*, *Taluka*, circle, block, or simply subdivision). Like districts, they are headed by a state-appointed subdistrict commissioner.

Sub-districts have followed a historical path that is similar to districts. Before 1960 sub-districts were essentially deconcentrated and primarily used for revenue collection and law and order. The institutionalization of *Panchayat Raj* institutions from 1959 facilitated bottom-up input from villages into *tehsil* or *taluka* decision making on rural development. The state-appointed subdistrict commissioner shared power with a legislative assembly, called a *panchayat samiti*. This body constitutes the link between the village (*gram panchayat*) and the district. The actual name varies across states, e.g. *mandal parishad* in Andhra Pradesh, *anchal samiti* in Arundachal Pradesh, *janpad panchayat* in Madhya Pradesh, or *taluka panchayat* in Maharashtra. It was usually indirectly elected and comprised of elected members of the gram panchayat at the village level as well as local MPs. As mentioned above, the *panchayati samiti* were conceived as the fulcrum for local development (Govt of India 2007: 3-4), and we reflect this by scoring subdistrict policy scope higher than that of the district in this period. The experiment ran aground from 1968 (Alok 2011; Shankar Aiyar 2015; for an application of how this worked in Arundachal Pradesh, see Gyati 2011).

The 73rd constitutional amendment (coming into force in 1993) restored decentralization. The *panchayat samiti* are now directly elected. Their core functions pertain to utilities, including drinking water, roads, bridges and waterways, electricity; and some welfare functions: health and sanitation, including hospitals, and maintenance of community assets. While the competences are broadly similar to those of districts (the same provisions in the constitution apply: C1950-A, Part IX, and 11th Schedule; see also Alok 2011: 17), the center of gravity has shifted from *panchayat samiti* to the *Zilā panchayat* at the district level, and we reflect this shift by coding policy scope lower for subdistricts than for districts.^β

Not all states have subdistricts: the 1992 constitutional amendment allows states with a population below two million not to have decentralized subdistrict governance (C1992, Art. 243B(2)). We code only states where subdistricts meet the population criteria of, on average, 150,000 people. As of 2010, 16 of 28 states (Union Territories not included) meet the criterion.³¹ **Subdistricts score**

³¹ These are: Assam, Bihar, Chattisgarh, Gujarat, Haryana, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, West Bengal. We use this population criterion rather than a stricter criterion that would deduct from the state's population those living in municipal corporations. Technically, this would be more accurate since, contrary to districts, subdistricts do not encompass municipal corporations. The diverse starting dates alongside changing state boundaries of municipalitis make this a much more complex calculation with a small difference in scores. If we were to apply the more restrictive criterion for 2018, the last year for which we have numbers and population figures for states, municipal corporations, and subdistricts, 15 states meet the population criterion for inclusion of sub-districts and the total population encompassed in subdistricts

1 (institutional depth) and 0 (policy scope) for 1950-1959, 2 and 2 for 1960-1967, 1 and 0 for 1968-1992/4, and 2 and 1 from the year in which the state act comes in force.

Municipal corporations

Rural and urban governance are organized differently below the district level. Until 1992, states were fully responsible for municipal governance. Since the 74th constitutional amendment of 1992, a nation-wide framework was put in place that describes three types of urban governance: municipal corporations for larger urban areas (100,000+ population), municipalities for smaller urban areas (20,000-100,000 population), and city councils (10,000-20,000 population).³² Only municipal corporations meet our 150,000 population threshold. Part IXA (243P-243ZG) of the Constitution outlines the government structure and threshold requirements of the municipalities.

The first twelve municipal corporations date back to 1950, including the populous metropolises of Mumbai, Bangalore, Hyderabad, Ahmedabad, Chennai, Kolkata (Calcutta), and Pune. States had exclusive authority to regulate their status, and they regularly used that authority to supersede municipal governance (Sivaramakrishnan 2016: 563-65). Given the fragile institutional position of municipal corporations and the regular usurpation of their powers by the state, **municipal corporations score 1 on institutional depth and 0 on policy scope for 1950 to 1992.**^a

A common framework for the “municipal corporation” was created by the 74th Amendment of 1992 as part of wide-ranging decentralizing reforms (Aijaz 2008; Prasad Singh 2011:140). Municipal corporations are governed by a local assembly known as a municipal committee, which has reserved seats for scheduled castes and tribes. Each assembly is chaired by a mayor, but the municipal commissioner, the chief administrator of municipal corporations, holds significantly more executive power than the mayor (Arora 2011). Schedule XII of the Constitution details the policy competences of the municipal corporations, which are primarily related to economic development plus significant competences in welfare and cultural-educational policy: urban planning, regulation of land use and construction, economic and social development, roads and bridges, water supply, fire services, environmental protection, animal protection; welfare and health: public health, protecting the physically and mentally handicapped, slum improvement, poverty alleviation, public amenities, and slaughterhouses; culture: promotion of culture and education, cemeteries, statistics. State legislatures can devolve additional powers to corporations (C1950-A, Art. 243W; Aijaz 2008; Arora 2011). State government can dissolve municipal governments (C1950-A, Art. 243U), though municipal governments can appeal to the state legislature. Municipal corporation governments have been dissolved infrequently, usually because of poor performance (such as councils not meeting when they say they are) or corruption. The state governor may revoke any law passed by a municipal corporation after consultation with the state legislature (C1950-A, Art. 243). Hence, **from 1993 municipal corporations are non-deconcentrated, general-purpose administrations subject to state veto, and score 2 on institutional depth. The municipal corporations have authority over economic policy and welfare policy and score 2 on policy scope.**

declines from 1.03 billion citizens to 822 million. The discrepancy would be smaller for earlier years since many municipal corporations were set up in the last decade or two.

³² Government of India. Census of India, 2011. "Cities having population 1 lakh and above." Accessed at http://censusindia.gov.in/2011-prov-results/paper2/data_files/India2/Table_2_PR_Cities_1Lakh_and_Above.pdf

Coding:

States (including Part A and Part B states from 1950 through 1956)

Institutional depth: 2 for 1950-2018; 1 for states during years of federal preemption

Policy scope: 3 for 1950-2018; 0 for states during years of federal preemption

Part C States

Institutional depth: 1 for 1950- 1951; 2 for 1952-1956

Policy scope: 0 for 1950-1951; 3 for 1952-1956

Jammu and Kashmir

Institutional depth: 3 for 1950-1985; 1 in 1986; 3 for 1987-1989; 1 for 1990-1996; 3 for 1997-2017; 1 for 2018—

Policy scope: 4 for 1950- 1985; 0 in 1986; 4 for 1987- 1989; 0 for 1990-1996; 4 for 1997-2017; 0 for 2018—

Union territories

Institutional depth: 1 for 1950-2018

Policy Scope: 0 for 1950-2018

National Capital Territory:

Institutional depth: 1 for 1950-1951; 2 for 1952-1956; 1 for 1957-1993; 2 for 1994-2018

Policy scope: 0 for 1950-1951; 2 for 1952-1956; 0 for 1957-1993; 3 for 1994-2018

Puducherry

Institutional depth: 2 for 1963-1973; 1 for 1974-1977; 2 for 1978; 1 for 1979; 2 for 1980-1982; 1 for 1983-1984; 2 for 1985-2018

Policy scope: 3 for 1963-1973; 0 for 1974-1977; 3 for 1978; 0 for 1979; 3 for 1980-1982; 0 for 1983-1984; 3 for 1985-2018

Districts

Institutional depth: 1 for 1950-1959, 2 for 1960-1967, 1 for 1968-1992/3, and 2 for 1993/4-2018

Policy scope: 0 for 1950-1959, 1 for 1960-1967, 0 for 1968-1992/3, and 2 for 1993/4-2018

Districts in Puducherry, Delhi, Mizoram, Meghalaya, and Nagaland

Institutional depth: 1 for all years

Policy scope: 0 for all years.

Autonomous districts

Institutional depth: 2 for all years

Policy scope: 2 for all years

Karbi Anglong, Dima Hasao, Bodoland

Institutional depth: 3 for all years

Policy scope: 3 for all years

Subdistricts (for 15 states or their predecessors: Assam, Bihar, Chhattisgarh, Gujarat,

Haryana, Jammu & Kashmir, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Punjab,

Rajasthan, Tamil Nadu, Uttar Pradesh, West Bengal)

Institutional depth: 1 for 1950-1959, 2 for 1960-1967, 1 for 1968-1992, and 2 for 1993/4-2018

Policy scope: 0 for 1950-1959, 2 for 1960-1967, 0 for 1968-1992, and 1 for 1993/4-2018

Municipal corporations

Institutional depth: 1 for 1950-1992, and 2 for 1993-2018

Policy scope: 0 for 1950-1992, and 2 for 1993-2018

FISCAL AUTONOMY

States

From 1950 to 2017 states had the authority to set base and rate of at least one major tax, the sales tax on services. This tax was centralized in the second half of 2017. States retain authority for setting the base and rate of several minor taxes, and our coding reflects the reduction of tax autonomy from 2018.

The Seventh Schedule of the Constitution allocates tax authority alongside policy authority. From the start nearly all major taxes were on the Union list (List I), including taxes on income other than agriculture; corporation tax; taxes on capital (except for agricultural land); estate tax; custom duties; excise duties on tobacco and other goods manufactured in India except for alcohol and opium; stamp duty etc. (List I, No. 82-92). In 1956, the sales tax on the interstate trade of goods was added to the Union list (No. 92A) and in 1982, tax on inter-state consignment sales (No. 92B).

The States list (List II) reserved one major tax for the states: the sales tax (Schedule VII, List II, Art. 52 and Art. 54), which gives states the power to levy taxes on the sale of all commodities other than newspapers within the state (Schedule VII, II, No. 54). Sales tax in India comprises general sales tax (GST), levied and retained by the states and applied on intra-state sale, and central sales tax (CST), levied by the center but collected and retained by the states and applied on inter-state sale.³³ Through 2016, total tax revenues represented from 50 to 75 percent of total state revenues. General sales tax has increasingly become a primary source of revenue of the states, and it accounted for about two-thirds of their total tax collection by the end of the twentieth century (Lahiri 2000:1545; Gurumurthi 1997; see also Reserve Bank of India Bulletin Supplement 1999, 2000 and 2003; Sen 2014:112).³⁴

The states gave up authority over this tax in July 2017 when the 122nd Amendment Act introduced a national Goods and Services Tax applicable throughout India. The Goods and Services Tax replaced multiple cascading taxes levied by central and state governments, such as central excise duty, services tax, and state-level sales taxes. As a consequence, state governments can only collect taxes on the sale of petroleum crude, petrol, natural gas, aviation turbine fuel and alcohol (122nd Constitutional Amendment, 2016).³⁵

The states retain control over several minor taxes, which are also enumerated in the States list (List II) of Schedule VII. They have authority over taxes on agricultural income (No. 46), lands and buildings (No. 49), mineral rights (No. 50), electricity (No. 53), vehicles (No. 57), transportations (No. 57), taxes on animals and boats (No. 58), tolls (No. 59), taxes on professions and trades (No. 60), poll taxes (No. 61), luxuries—"including taxes on entertainments, amusements, betting and gambling (No. 62)—and specific types of manufactured goods originating in the state (no. 51),

³³ The taxation of inter-state sales under CST was introduced in 1956 to fix the loophole of intra-state sales being declared inter-state and to avoid the practice of dealers resident in one state being subject to the sales tax jurisdiction of other states with which they had dealings in the course of their business (Sixth Amendment of the Constitution of India, 1956; Entry no. 92(A) in List I of the Constitution)).

³⁴ Over the years, sales taxes have become an increasingly important source of revenue for states. Whereas the revenue from these taxes was 30% of states' tax revenue in 1957-8, it has grown to around 50% in 1970-1, 56% in 1980-1, and to more than 70% after 1999 (Purohit, 1982:1366; Lahiri 2000:1545).

³⁵ Jammu and Kashmir became the last state to join the rest of India in the adoption of the Goods and Services Tax in July 2017. This process was delayed given that unlike other states in the union, the power to levy state taxes in J&K is not part of the Constitution of India's Seventh Schedule. Instead, the authority to levy taxes is part of the state's constitution, and thus subject to the approval of the J&K legislative assembly.

including alcohol (No. 51(a)) and narcotics (No. 51(b); Krishna Shetty 1981:326-7). As Part VI of the 1950 Constitution states, the governor of the state must approve a “money bill” prior to it being introduced in the state legislature (Art. 200).³⁶

Since states could set the base and rate of sales taxes on the sale of commodities and of services such as transportation and entertainment, **states score 4 on fiscal autonomy for all years until 2017 except under President’s Rule. From 2018 states score 2 on fiscal autonomy** since state legislatures lose the ability to set base and rate of the sales tax but retain control over several minor taxes.

Union territories did not have tax authority and score 0 until 2017. However, the decentralized NCT of Delhi and Puducherry have similar tax authority to the states and score 4 on fiscal autonomy (except under President’s Rule) (for the NCT, see Art 239AA (3) (a) -Inserted by the Constitution (69th Amendment) Act, 1991, s. 2; for Puducherry, see sec. 18, The Government of Union Territories Act, 1963). **NCT and Puducherry score 4 until 2017 and 2 from 2018.** Deconcentrated union territories can in principle also set base and rate of minor taxes, but since this decision is taken by a centrally controlled government, **deconcentrated territories continue to score 0** (Union Territories Goods and Services Tax Act 2017).

Districts and subdistricts

State-specific information about taxation at district/subdistrict level before 1993 is very difficult to trace, but secondary sources imply that tax autonomy was minimal (Gvt of India 2007; Alok 2011), and we code 0.^a Systematic information on subdistricts is also lacking, but secondary sources note that subdistrict tax powers were extremely limited and spotty before 1993 and, to the extent there was funding, it tended to come in the form of grants (Gvt of India 2007; Alok 2011: 11).

Since 1993, the constitution specifies that districts and subdistricts have the power to impose taxes pending authorization by the state legislature (1950C, Art. 243H). In some states this formalized the situation that existed before, but the constitution enshrined this as a right (Alok 2011: 25-26). On the whole, village panchayats have been given much more extensive tax autonomy than either districts or subdistricts (Alok 2011: 26).

Property tax is the chief substate tax in most states. Most states have enacted laws that authorize limited tax autonomy for districts/ subdistricts.³⁷ With respect to districts, laws have been passed in: Andaman and Nicobar, which authorizes taxes on buildings, professions, vehicles, cattle, entertainment and fairs (The Andaman and Nicobar Islands (Panchayats) Regulation, 1994); Assam (1994), Jharkhand (2001), and Manipur (1994), which allow taxes on ferry establishment, boats and vehicles, sanitation, fair licenses, public lighting, and water (Assam Panchayat Act 1994; Bihar Panchayat Raj Act 2006; Jharkhand Panchayat Act 2001, Chap. 10; Manipur Panchayati Raj Act 1994, Ch. 4 Art. 70); Gujarat (1993), which grants authority over setting the rate of local property taxes (State Panchayat Act 1993, Chapter 4, Art. 209); Goa (1994), Jammu and Kashmir (1996), Rajasthan (1994), and Sikkim (1993), which grant authority to set property, vehicle, lighting, entertainment, festival, and garbage disposal taxes (Goa Panchayat Act 1994, Art. 153; Rajasthan Panchayat Act 1994, Art. 65; Sikkim Panchayat Act 1993, Art. 77); Haryana (1994),

³⁶ The governor of the state can also reserve the bill for consideration by the president (Art. 200).

³⁷ The list was cross-checked with the most recent update on the website of the Ministry of Panchayat Raj.

which authorizes taxes around water, fairs, and public institutions (Haryana Panchayat Act 1994, Art. 149); Kerala (1994), which authorizes property and profession taxes (Kerala Panchayat Act 1994, Art. 200); and Maharashtra (1961), which authorizes taxes on water, pilgrim, lands and buildings (Maharashtra Zilā Parishad Act, 1961). All taxes under the authority of these states' districts concern only authority to set the rate but not the base of minor taxes. **Districts in these states score 1 on fiscal autonomy from the set date. Some states did not introduce tax autonomy and score 0: Andhra Pradesh, Bihar, Delhi, Punjab, West Bengal.**

With respect to **subdistricts**, Alok (2014: Table 2.5) reports taxation autonomy in the following states that meet our population criterion: Assam, Chattisgarh, Haryana, Karnataka, Madhya Pradesh, Punjab, Tamil Nadu, and West Bengal. We add to this Jharkhand and Uttar Pradesh on the force of their state laws.^a **These states score 1 on fiscal autonomy until the date of the reform (usually 1992 or 1993), and 1 thereafter; other states score 0.**

Autonomous districts have the authority to set the rate of taxes on land within their district, extraction of minerals,³⁸ buildings, professions, animals, vehicles, boats, employment, roads, maintenance of schools and imports into the district (1950C-A, Sixth Schedule, Art. 8; Roy Burman 1997:18; Suresh: 2004:36), which we conceive as minor taxes. Hence **autonomous districts also score 1 on fiscal autonomy**. This also applies to **Karbi Anglong, Dima Hasao and Bodoland**.³⁹

Municipal corporations

The authority of a municipal corporation to set the rate of taxes is regulated by the legislature of the state in which the municipal corporation is located, and 17 states have empowered corporations to tax (C1950-A, Art. 243X). Andhra Pradesh, Bihar, Delhi, Gujarat, Haryana, Orissa and Uttar Pradesh have authorized their municipalities to set the rate of property taxes (Andhra Pradesh Municipal Laws 1986; Bihar Municipal Act 2009; Delhi Municipal Corporation Act 2003; Gujarat Imposition of Taxes by Municipalities Act 1963; Haryana Municipal Act 1973; Orissa Municipal Corporation Act 2003; Uttar Pradesh Municipal Corporation Act 1998). Goa, Karnataka, and West Bengal have authorized their municipal corporations to set the rate of taxes on property, entertainment, and advertisement (Goa Municipalities Act, 1968; Karnataka Municipalities Act 1964; Karnataka Municipal Corporations Act 1976). Himachal Pradesh and Kerala allow municipal corporations to set the rate of taxes on vehicles, entertainment, and property taxes (Himachal Pradesh Motor Vehicle Tax Act 1972; Himachal Pradesh Municipal Act 1994; Kerala Tax on Entertainment and Surcharge on Show Act 1963; Kerala Motor Vehicles Taxation Act 1976; Kerala Decentralization of Powers Act 2000). Nagaland has granted their municipal corporations the authority to levy taxes on property, advertisement, entertainment, fire safety, and vehicles (Nagaland Municipal Act 2001). Sikkim authorizes taxation on property, employment, and water (Gangtok Municipal Corporation Act 1975). Tamil Nadu authorizes taxation on land (Tamil Nadu Urban Land Tax Act 1966). Tripura authorizes taxes on property, ferries, carts and

³⁸ The District Councils have tax authority over royalties on the licenses or leases for the extraction of minerals in the ADCs (C-2016, Sixth Schedule Par. 9; Prasad 1997:63)

³⁹ The bulk of Karbi Anglong's funding comes from the Backward Regions Grant Funding Program—not local taxes (Ministry of the Panchayat 2009). Another important source of revenue for Karbi Anglong consists of royalties from mineral resource extraction, which it shares with the Government of Assam and the Karbi Anglong ADC, which get 40% and 60% respectively (Athparia 1997:137).

carriages, bridges, and advertisement (Tripura Municipal Act 1994). Mostly, municipalities fund their operations from grants provided by the state and central government (Shaw and Satish 2007).

Tax autonomy is scored zero until 1992 due to the regular preemption of power by state government.^a **From 1993, the municipal corporations in the states listed above can set the rate of minor taxes and score 1 on fiscal autonomy** beginning with the first year they are authorized to tax by the state government, referenced in the aforementioned acts, or from 1993 whichever is later. **All other municipal corporations have no fiscal autonomy and score 0.**

Coding:

States: 4 for 1950-2017; 2 in 2018; 0 for all years under President's Rule

NCT: 4 for 1952- 1956; 0 for 1957-1993; 4 for 1994-2017; 2 in 2018

Puducherry: 4 for 1963-1973; 0 for 1974- 1977; 4 for 1978; 0 for 1979; 4 for 1980-1982; 0 for 1983- 1984; 4 for 1985- 2017; 2 in 2018

Union territories: 0 for 1950-2018.

Districts of Andaman and Nicobar (1994), Assam (1994), Bihar (2006), Chattisgarh (1994), Goa (1994), Gujarat (1993), Haryana (1994), Himachal Pradesh (1994), Jammu and Kashmir (2001), Jharkhand (2001), Karnataka (1993), Kerala (1994), Madhya Pradesh (1994), Maharashtra (1961), Manipur (1994), Odisha (1993), Rajasthan (1994), Sikkim (1993), Tamil Nada (1994), Tripura (1994), Uttar Pradesh (1995), Uttarakhand (2000): 1 for all years after authorization by the state, and 0 for other states or territories.

Other districts: 0 for all years

Autonomous districts: 1 for all years

Subdistricts of Assam (1994), Chattisgarh (1994), Haryana (1994), Jharkhand (2001), Karnataka (1993), Madhya Pradesh (1993), Punjab (1994), Tamil Nadu (1993), Uttar Pradesh (1995), West Bengal (1994): 1 for all years after authorization by the state, and 0 for other states or territories.

Municipal corporations: 0 for 1950-2018, except for municipal corporations authorized to tax, which receive 1 from 1993 or the year of authorization if later.

BORROWING AUTONOMY

All states can only borrow domestically (“within the territory of India”).⁴⁰ They must obtain ex ante consent by the central government. According to the law, they only need to do so if they have an outstanding loan from the center or an outstanding loan for which the central government has given a guarantee (C 1950 Art. 293(3); Ianchovichina et al. 2006:14). In practice, all state governments are required to obtain prior approval since all states have outstanding loans with the central government (Parkash 1994:17; Singh 2008; Prasad Singh 2011:147; Singh 2016).^b **States score 1 on borrowing autonomy (except for years under Governor's rule).**

For much of the period under review, state borrowing has been closely tied to India's five-year development plans, devised and monitored by the centrally appointed Planning Commission. That placed ministries concerned with national development in a pole position to supervise borrowing. Loans from the central government often include moneys from international organizations. Central government used to control these moneys tightly, but after reforms in the 1990s, states were given

⁴⁰ From April 2017 states can borrow on the international market, but only for infrastructure projects (*The Economic Times* 04/19/17). The score does not change because they still need prior central approval.

greater freedom in negotiating the terms with multilateral parties (Singh 2016: 530). From the 1990s, the five-year plans came increasingly under attack from pro-market forces. This ideological critique coincided with a dramatic rise in state indebtedness, which raised concerns of fiscal sustainability. State borrowing now became a concern of the ministry of finance, alongside the Central Bank and the non-partisan Finance Commission, which has been devising legislation and incentive mechanisms to bring state debt and deficits under control (Singh 2016: 538). The five-year planning was abandoned by the Mohdi government in 2015.

Puducherry has had the same borrowing authority as states since the Government of Union Territories Act in 1963 (Art. 48-A; also Government of Puducherry Law Department 2010:123; Government of Puducherry Finance Department 2009; 2015). NCT is not allowed to borrow from the market, but since 1994 it can place loans with the National Small Savings Fund (The Government of NCT of Delhi Act, 1991 Art. 47A, coming into effect in 1994 after the expiry of President's Rule). **All other union territories have no borrowing autonomy and score 0; Puducherry scores 1 on borrowing autonomy for 1963-2018 (except for years under President's rule); NCT scores 0 on borrowing autonomy for 1952-1993 and 1 for 1994-2018.**

The districts, autonomous districts, and subdistricts can borrow from banks or the state government with prior approval from the state, and they are limited to the value of the district-owned assets (73rd Constitutional Amendment in 1993; see for example Maharashtra Zilā Parishad Act 1961, Art 130A; Karnataka Zilā Parishad Act Art 229; Manipur Panchayati Raj Act 1994, Art 71(2)).⁴¹ This includes restrictions on Karbi Anglong and Bodoland. **Districts, subdistricts and autonomous districts score 0 on borrowing autonomy for 1950-1959, 1 for 1960-67, 0 for 1968-1992, and 1 from the date of reform until 2018.**

The 1914 Local Authorities Loans Act⁴²—and its successive enactments under the Government of India Acts of 1917 and 1935—allows municipal corporations to borrow with prior approval from the state government.⁴³ An amendment to the Income Tax of 1961 also gives municipalities the power to raise loans by issuing taxable and tax-free bonds with approval from the state (NIPFP 1998:16, 41; OECD 2016). States are generally reluctant to grant loans to municipal corporations since they have to guarantee local borrowings and the loans are included in the overall ceiling in their fiscal responsibility restrictions (Ramachandran 2016:216).⁴⁴ Thus, municipal corporations are encouraged to issue bonds on the strength of their own credit rating and on the value of their real property tax base rather than based on state government guarantees (Ramachandran, 2016: 216-217;). The ministry of urban development introduced a state-level Pooled Finance

⁴¹ This is consistent with V.P. Alok (2014: 41), an authoritative expert in the Ministry of the Panchayat Raj: “In contrast to the general belief that panchayat are not empowered to raise loans (Gulati 1994, Ommen 1995, Rajaraman 2003 and Jha 2000), Local Authorities Loans Act, 1994, a Central Act does exist enabling the grants of loans to local authorities including panchayats (Alok 2009).” We interpret this to be consistent with “borrowing provided ex ante authorization.”

⁴² The Central Loan Act of 1914 and its further enactments did not undergo any substantial changes in the Constitution of India and in the subsequent municipal corporation acts of states (NIPFP 1998:41). According to the NIPFP report (1998:41), “even though various state governments have modified this Act to suit their fiscal environments, they retain the basic framework provided in the 1914 Central Loan Act.”

⁴³ The ability of municipal corporations to borrow are granted by states on a case-by-case basis based on: (i) percentage of total annual rateable value; (ii) percentage of the municipal properties and assets; (iii) percentage of own domestic revenue; and (iv) saving accrued by the municipal corporation over years (NIPFP 1998:39).

⁴⁴ States are required to limit their committed liabilities to 0.5% of gross state domestic product (GSDP) and their fiscal deficit at 3% of GSDP (Ramachandran 2016:216)

Development Fund (PFDF) scheme in 2006 to provide credit enhancement to municipal corporations “to access market borrowings based on their credit worthiness” (OECD 2016; Ministry of Urban Development 2008).⁴⁵ **Municipal corporations score 1 on borrowing autonomy from year of creation to 2018.**

Coding:

States: 1 for 1950-2018; 0 for all years a state was under President’s/Governor’s rule

NCT: 0 for 1950-1993; 1 for 1994-2018.

Puducherry: 1 for 1963-2018; 0 for years under Governor’s rule.

Districts, subdistricts and autonomous districts: 0 for 1950-1959, 1 for 1960-1967, 0 for 1968-1992/3, 1 from the date of reform.

Municipal corporations: 0 for 1950-1992, and 1 for 1993-2018.

REPRESENTATION

States

Each state organizes its legislative branch (C 1950, Chap 3). Some legislatures have switched between a unicameral and bicameral structure.⁴⁶ The majority of members have always been elected through direct elections regardless of the number of chambers (Heath, Glouharova, and Heath 2005). **States score 2 on assembly for 1950-2018 (except under President’s rule).**

Each state has a governor, appointed by the president, and a chief minister, who is nominated by the majority party or coalition of the state legislature (C 1950, Part 6, Art. 163-164; Pylee 2003). The chief minister must be an elected member of the legislature. If a chief minister loses her/his seat in the legislature, s/he must vacate the office of chief minister within six months (C1950, Art. 164). The governor, on advice of the chief minister, appoints members of the council of ministers – the cabinet that advises the chief minister (C 1950, Part 6, Art. 163-164; Pylee 2003). Despite the power vested in the chief minister, which includes advising the governor and chairing the legislature and the council of ministers, the governor is more than a figurehead. They have “considerable authority, including the right to dismiss state governments” (Verney 1989: 245), discretion over a state’s contingency fund (C 1950 Part 12, Art. 267), the ability to enter into and execute contracts (C 1950 Part 12, Art. 299), the ability to grant pardons and “suspend, remit, or commute” sentences of convicted persons (C 1950 Part 6, Art. 161), and in some cases, can appoint a small subset of state legislators (C 1950 Part 6, Art. 171). **States have a dual executive,^β and score 1 on executive representation.**

The National Capital Territory of Delhi was a Part C state controlled by a chief commissioner appointed by the central government from 1947 until 1951. From 1952 to 1956 the Government of Part C States Act authorized the NCT to create a directly elected 48-member unicameral assembly and a chief minister of Delhi selected by the assembly, who acted as the executive

⁴⁵ Since 2015 a growing number of municipal corporations such as Pune, Greater Hyderabad, Ahmedabad, Indore and Kolkata have obtained credit ratings, as they are necessary for the issuing of municipal bonds (Government of India, Ministry of Housing & Urban Affairs, 03/26/17)

⁴⁶ This is determined by states themselves, who must pass a resolution concerning the matter. This will then be approved by parliament. As C1950, Section 6, Art. 169 states, “Parliament may by law provide for the abolition of the Legislative Council of a State having such a Council or for the creation of such a Council in a State having no such Council, if the Legislative Assembly of the State passes a resolution to that effect by a majority of the total membership of the Assembly and by a majority of not less than two-thirds of the members of the Assembly present and voting.”

(Legislative Assembly of Delhi 2015). In 1956 the States Reorganization Act eliminated the assembly and the chief minister of Delhi and replaced both with a union minister appointed by the president of India (1956, Sec. 16). This was the beginning of a long period of President's Rule. In September 1966 President's Rule was softened with the Delhi Administration Act, which restored a weakened version of the prior representational structure. The new dual structure consisted of an advisory Delhi Council, with 56 directly elected members and 5 appointed members, and a centrally appointed lieutenant governor. Since the council is predominantly elected, it meets the bar for inclusion as an assembly.^β

The Constitution Act of 1991 created a directly elected legislative assembly and an executive council of ministers elected among assembly members and chaired by a chief minister of Delhi (C1950-A, 69th Amendment, Art. 239AA 4; Heath, Glouharova, and Heath 2005). While in the states the chief minister is appointed by a centrally appointed governor, the chief minister of Delhi is appointed by the president (C 1950, Part 8, Art. 239AA 3). The position of lieutenant governor continues to exist and now resembles the position of state governor. Hence the executive becomes dual.

The NCT scores 0 on assembly and 0 on executive in 1950, **2 and 2 for 1951-1956, 0 and 0 for 1957-1966, 2 and 0 for 1967-1993, and 2 and 1 for 1993-2018.**

Puducherry's representative institutions originated under French colonialism: a directly elected representative assembly and a governor general. When Puducherry joined India in 1963, the assembly continued as the Puducherry legislative assembly, but the Government of Union Territories Act of 1963 added the position of chief minister. As in the states, the chief minister is elected from the legislature (Government of Union Territories Act, Sec. 10) and is appointed by the president of India (Government of Union Territories Act, Sec. 44). The Government of Union Territories Act of 1963 also created the position of lieutenant governor, who replaced the French governor general. Similar to governors within states, the lieutenant governor is more than a mere figurehead. **Puducherry scores 2 on assembly and 1 on executive for 1963-2018, except for the years of President's Rule when Puducherry scores 0 on assembly and executive.**

Districts and subdistricts

Representative institutions at district and subdistrict level evolved organically across India, but their institutionalization remained spotty and state-specific until the 73rd constitutional amendment in 1992. The exception is the period 1960-1967 when, spurred by a Nehru-led central government effort, state after state (except Kerala) adopted *panchayat* institutions. The *panchayat* institutions followed a similar format: direct popular elections on a five-year cycle for the village, and indirect elections on a five-year cycle from among office holders at the tier below for higher-tier *panchayats*. Hence a *panchayat samiti* at the subdistrict level was typically composed of the heads of the village *panchayat* alongside some additional appointed members and the meeting would be chaired by the subdistrict state official. A *Zilā panchayat* at the district level would comprise one to three members elected from each *panchayat samiti* complemented with the local MPs and chaired by the district commissioner (for an example, see the *panchayat Raj* structure in Arunachal Pradesh (Gyati 2011)). Executive power was shared with the state-appointed commissioner or officer at the respective level, and we code this as dual government.

From 1968 centralization greatly constrained the panchayats to the point of pushing them “into desuetude” (Shankar Aijar 2015:14) even though the institutions were never formally dismantled.

The 73rd amendment to the constitution of 1992 (ratified in April 1993) devolved significant responsibility to all lower levels of authority, including districts and subdistricts (C 1950 Part IX, Arts. 243-243(O); Shyamkishor 2016; Dubey 1972). An act implementing the amendment set up a three-tiered structure comprising of Gram Panchayat (village assembly) at the village level, Panchayat Samiti at the local intermediate level, and Zilā Parishad at the district level. The district and subdistrict *panchayat/parishad* are predominantly directly elected on a five-year cycle,⁴⁷ and states may decide to expand its composition with representatives from lower-level panchayat or from the state or national legislature (C1950, Part IX Art. 243C; see for example Andhra Pradesh Panchayat Raj Act 1994, Gujarat Panchayat Raj Act 1993). The implication is that implementation has been uneven from state to state,⁴⁸ a variation that is incompletely captured in our scoring due to incomplete information.^α

Executive powers are shared between a president and vice-president elected by the *parishad* and a state-appointed collector (also known as district magistrate or commissioner) (Arora 2011; Singh 1994; Bandyopadhyay 2006:4852). We interpret this as dual executive, though the balance of power between self-government and state control often appears biased to the latter.^{α,β}

All districts and subdistricts in the states and decentralized union territories have elected panchayats. Bihar and Jammu and Kashmir held their first elections only in 2001. Delhi’s district governments are run by a centrally appointed deputy commissioner.⁴⁹

Districts and subdistricts score 0 on assembly and 0 on executive for 1950-1959, 1 and 1 for 1960-1967, 0 and 0 for 1968-1992/3, and 2 and 1 from date of reform (or 0 if under Governor’s rule). Districts and subdistricts in the National Capital Territory score 0 on assembly and 0 on executive.

Nagaland, Meghalaya, and Mizoram are exempt from the 73rd Amendment and have autonomous district councils, subdistrict councils, and village councils. These entities are relatively similar to *panchayat* but can “incorporate traditional customary laws” (Shyamkishor 2016). These autonomous districts, as well as the special autonomous districts of Karbi Anglong, Dima Hasao

⁴⁷ Delhi and Puducherry do not have district panchayat; districts are deconcentrated (Govt of India: 2019: Table 2.3). For an early assessment, Government of India - Planning Commission. (2002:3-5). Report of the task force on Panchayati Raj Institutions (PRIs). New Delhi. Accessed 2/4/2019 at http://planningcommission.nic.in/aboutus/taskforce/tsk_pri.pdf.

⁴⁸ Bihar passed a Panchayat act in 1993 that allocated functions to the three levels (Bihar Panchayati Raj Act, 1993), but court litigation postponed the first elections till 2001. (http://www.nrccdp.org/file_upload/Status%20of%20Panchayati%20Raj.%20Bihar.pdf, accessed Oct 18, 2019). Jammu and Kashmir passed an act in 1989 (Jammu and Kashmir Panchayati Raj Act, 1989), but it was the last state to hold elections for its Panchayats in 2001—the first elections after a gap of 23 years (Alok 2014: 20); districts and subdistricts were governed by a state-appointed officer and we judge them as deconcentrated governance.

⁴⁹ See: Government of NCT of Delhi, East District - Powers and Functions. Accessed 1/19/2019 at delhi.gov.in/wps/wcm/connect/doit_dceastupdated/DC+of+East+Delhi+Updated/Home/About+District/; Government of NCT Delhi, North West District, General Information. Accessed 1/19/2019 at http://www.delhi.gov.in/wps/wcm/connect/doit_northwest/North+West+District/Home/General+Information; Government of NCT of Delhi, West District - Powers and Functions. Accessed 1/19/2019 at delhi.gov.in/wps/wcm/connect/doit_dcwest/DCWest/Home/Powers+And+Functions; Government of NCT of Delhi, New Delhi - Powers and Functions. Accessed 1/19/2019 at delhi.gov.in/wps/wcm/connect/doit_dcnewdelhi/Deputy+Commissioner+New+Delhi/Home/About+Us/

and Bodoland, have directly-elected *panchayat* (referred to as autonomous district councils) and a chief executive member selected by the *panchayat* of the autonomous district (C1950-A, Sixth Schedule). For the election of the chief executive member, approval of the governor is not required (Prasad 1997:59). These officials were introduced in the autonomous districts from the year the district was created. The **autonomous districts score 2 on assembly and 2 on executive** from the year of creation.

Municipal corporations

Each municipal corporation has a directly elected council and a chairperson, known as a mayor, who may be directly elected or appointed from those within the council (Arora 2011; C1950, Part IXA, Art. 243R). Similar to chief ministers in states, mayors have only limited authority, including the authority to “constitute committees, make appointments to lower grade positions, supervise and inspect the working of various units and represent the corporation on national and social occasions (Arora 2011, p. 265). Members of the council are directly elected for five-year terms while most mayors have one-year terms (Arora 2011). A majority of executive power resides with the municipal commissioner, who is centrally-appointed from among the ranks of the Indian Administrative Service or state civil service (Arora 2011). Seats on the council are reserved for the scheduled castes and the scheduled tribes, and the number of seats is based on the proportion of the castes and tribes in the municipality (C1950-A, Art. 243T). **Municipal corporations score 0 on assembly and 0 on executive for 1950-1992, and 2 and 1 for 1993-2018.**

Coding:

States

Assembly: 2 for 1950- 2018

Executive: 1 for 1950- 2018

Union territories

Assembly: 0 for 1950- 2018

Executive: 0 for 1950- 2018

NCT

Assembly: 2 for 1952- 1956; 0 for 1957-1966; 2 for 1993-2018

Executive: 1 for 1952-1956; 0 for 1957-1992; 1 for 1993-2018

Puducherry

Assembly: 2 for 1963-1973; 0 for 1974-1977; 2 for 1978; 0 for 1979; 2 for 1980 -1982; 0 for 1983-1984; 2 for 1985-2018

Executive: 1 for 1963 -1973; 0 for 1974 -1977; 1 for 1978; 0 for 1979; 1 for 1980 -1982; 0 for 1983 -1984; 1 for 1985 -2018

Districts and subdistricts (for states where they meet the population criterion)

Assembly: 0 for 1950-1959; 1 for 1960-1967; 0 for 1968-1992/3; 2 from year of reform

Executive: 0 for from 1950-1959; 1 for 1960-1967; 0 for 1968-1992/3; 1 from year of reform

Districts of Delhi:

Assembly: 0

Executive: 0

Autonomous districts (including in Nagaland, Meghalaya, and Mizoram)

Assembly: 2

Executive: 2

Karbi Anglong, Dima Hasao and Bodoland

Assembly: 2

Executive: 2

Municipal corporations (from year of creation)

Assembly: 0 (1950-1992), and 2 (1993 or year of creation if later until 2018)

Executive: 0 (1950-1992), and 1 (1993 or year of creation if later until 2018)

Shared-Rule

All union territories, districts, autonomous districts, subdistricts and municipal corporations score 0 on shared rule.

LAW MAKING

The national parliament of India, created in 1952, is bicameral. Two-thirds of representatives belong to the lower house, *Lok Sabha* (Assembly of the People), and one third to the upper house, *Rajya Sabha* (Council of States). The members of the *Lok Sabha* are directly elected in single-seat districts (C 1950, Part 5, Art. 81; Kapur and Mehta 2006; Rana 2006). Up to two seats may be filled by representatives of the Anglo-Indian community (C 1950, Part 16, Art. 331).

The *Rajya Sabha* represents state interests (Kapur and Bhanu Mehta 2006). It held its first sitting on 13 May 1952. Its members are indirectly elected by the state assemblies (C1950, Art. 80 (4); Heath, Glouharova, and Heath 2005), and complemented by twelve members with “special knowledge or practical experience in ... literature, science, art and social service” selected by the president (C 1950, Part 5, Art. 80; Heath, Glouharova, and Heath 2005). The Constitution’s Fourth Schedule allots seats by state without specifying a division key. The division is fixed except when a new state is carved out or when a self-governing union territory joins. (In contrast, the *Lok Sabha*’s seat allocation is adjusted after each census (C 1950, Part 5, Art. 82; Rana 2006)). Smaller states are strongly overrepresented: in 2011, the ratio of disproportionality between Uttar Pradesh, with nearly 200 million people and 31 seats, and Sikkim, with 611,000 and 1 seat, was 10.6. This is fairly disproportional, but given the rigidity in the allocation of seats, we judge the region to be the unit of representation. Hence, the assembly meets the threshold for regions as unit of representation, its representatives are designated by the regional governments, and they constitute a majority.

The *Rajya Sabha*’s legislative powers can be overruled by the *Lok Sabha* (C1950-A, Art. 108). Both houses can initiate bills except for money bills. If the houses disagree, the president may call a joint session in which the bill passes by majority.⁵⁰ Since the *Lok Sabha* has twice as many seats (545 against 245 in 2018), the bar is relatively low for it to override the *Rajya Sabha* (C 1950, Part 5, Art. 108; Kapur and Bahnu Mehta 2006). In practice this has only happened three times. The *Rajya Sabha* has no power beyond non-binding consultation on money bills (Kapur and Bahnu Mehta 2006). Hence the Rajya Sabha is a second chamber with relatively weak powers.^β **States score 0.5, 0.5, 0.5, and 0 on multilateral law making.**

⁵⁰ This can be because a house rejects the bill or neglects to call a vote on the bill for at least six months.

Two **union territories** can also send representatives to the *Rajya Sabha*: one seat for Puducherry since 1963, and three seats for NCT Delhi since 1994. They fall under the same rules as states. Neither has bilateral law making. From November 2019, the newly minted Union Territory Jammu and Kashmir will be able to send four representatives to the *Rajya Sabha* (2019 Reorganization Act, Part III, Art. 9), bringing the Union Territories with a voice in the Rajya Sabha to three.

The states of **Nagaland, Mizoram, and Jammu and Kashmir** have special law-making authority, which some refer to as “asymmetric federalism” (Hausing 2014; Tillin 2016) but falls under bilateral shared rule in our coding schema. Nagaland and Mizoram’s consent is required for national laws that affect religious and social practices, customary law and procedure, administration of civil and criminal justice relating to customs, and resource or land ownership (C1950-A, Art. 371; Swenden 2016a; Swenden and Saxena 2017; Hausing 2014). Until 2019, Jammu and Kashmir could veto national policy in all areas except for defense, foreign affairs, and communications (Varshney 1991; Noorani 2014). The three states score 1 on bilateral law making. For years of President’s/Governor’s Rule in their state, we reduce bilateral law making to zero because state government is then under sole control of a centrally appointed official and not accountable to self-governing state institutions. **Nagaland, Mizoram, and Jammu & Kashmir score 0.5, 0.5, 0.5, 0 on multilateral law making and 0.5, 0.5 on bilateral law making (but 0, 0 for years under President’s rule). Jammu and Kashmir loses bilateral law making as from 2020.**

Coding:

States: 0.5,0.5,0.5,0 for 1952-2018.

Union territories Puducherry and Delhi: 0.5,0.5,0.5,0 since 1963 and 1994 respectively.

Jammu and Kashmir: 0.5,0.5,0.5,0,0.5,0.5 for 1952-2018; 0.5,0.5,0.5,0,0,0 when Governor/President’s Rule applies (1986; 1990-1996, 2018); 0.5, 0.5, 0.5., 0, 0,0,0 from 2019.

Nagaland: 0.5,0.5,0.5,0,0.5,0.5 for 1963-2018; 0.5,0.5,0.5,0,0,0 when President’s Rule applies (1975-1977; 1992)

Mizoram: 0.5,0.5,0.5,0, 0,5,0.5 for 1972-2018; 0.5, 0.5, 0.5, 0,0,0 when President’s Rule applies (1977).

EXECUTIVE CONTROL

Executive federalism is thin compared to other federations. However, non-binding routinized channels for central and subnational governments to coordinate policy have existed since the end of 1952.

Until recently the chief channel was the National Development Council, created in 1952 to provide guidelines for the formulation of five-year development plans and to monitor their implementation (Swenden s.d: 19). Initiated by prime minister Nehru to mobilize central and state-level forces to further India’s economic and social development, it consisted of the chief ministers or governors of the states and union territories alongside Union cabinet ministers plus some experts. The National Development Council was chaired by the prime minister (Resolution Constituting the National Development Council, August 6, 1952 and Reconstituting it dated October 7, 1967). It met once a year but had no binding power. Input for the meetings came from a centrally controlled agency, the Planning Commission, which a.o. developed the five-year plans, designed and oversaw in conjunction with individual ministries a vast set of centrally sponsored development schemes, and advised the central government on discretionary development grants to states and state

borrowing related to development projects (Saxena 2009a; Swenden and Saxena 2017). Over time, the Planning Commission became accused of eroding the autonomy of the states and union territories, and when the Mohdi BJP government came in power in 2014, one of its first acts was to fulfill its campaign pledge to abolish the Commission. This was also the deathknell for the National Development Council, which convened last in December 2013 though it has not been formally abolished (Swenden and Saxena 2017).

The Planning Commission was replaced by a more market-oriented agency, the NITI Aayog (National Institute for Transforming India) in January 2015. The founding resolution instructs it to develop a “shared vision of national development priorities, sectors and strategies with the active involvement of the states in the spirit of ‘co-operative’ federalism” (Resolution No.511/2/1/2015-Cabinet of January 1 2015; Swenden and Saxena 2017: 54-6). A month later, a new intergovernmental body, the Governing Council, composed of the chief ministers of the states and lieutenant governors of the union territories, “in effect mirroring the erstwhile National Development Council” NITI (Swenden and Saxena 2017: 57) was created (Resolution No. 1/51/1/2015-Cabinet of February 16, 2015). Like the NDC sat at the apex of the Planning Commission, so the Governing Council is intended to steer the NITI. It is envisaged to meet twice a year though it has so far met only five times, most recently in June 2019.⁵¹

In 1990, a second channel for executive shared rule opened with the Inter-state Council (Saxena 2009a). Contrary to the National Development Council or the Governing Council, the Inter-State Council is a constitutionally mandated body based in Article 263 of the Constitution, which relates to coordination between states (Presidential Order, 28 May 1990). The Council consists of the chief ministers of states and union territories and the administrators of deconcentrated union territories as well as six national cabinet ministers, and it is chaired by the prime minister (or his substitute). The ISC can meet as a general body—to meet twice a year—or in reduced form as a standing committee of six national ministers and six representatives of the states—to meet four times a year. In contrast to the NDC or GC with their focus on development, the mandate of the Inter-state Council is broadly conceived. It can investigate, discuss, and make recommendations on any subject “in which some or all of the states or the union and one or more of the states have a common interest” and it may deliberate “upon such other matters of general interest to the states as may be referred by the Chairman” (Art. 4).⁵² The Council is explicitly characterized as “recommendatory” (Art. 4) and takes decisions by consensus (Art. 5(c)). In practice, the ISC has met irregularly – 11 times for the general body (since its creation in 1990), most recently in July 2016, and 12 times for the standing committee, most recently in November 2017.

Over the decades, a multitude of sector-specific intergovernmental bodies have been set up, such as the Central Council for Local Government and Urban Development (1954), the Council of Sales Tax and State Excise Duties (1968), or the annual conferences on health and welfare (Saxena 2009b). Furthermore, the national government organizes regular so-called zonal council meetings, which bring together representatives of states or territories located in the same subcontinental geographical region.⁵³

⁵¹ Two times in 2015; one time in 2017, 2018, and 2019 each. For press releases on the last two meetings, see <http://pib.nic.in/newsite/PrintRelease.aspx?relid=180008> (accessed, Feb 15, 2019), and <https://pib.gov.in/newsite/PrintRelease.aspx?relid=190490> (accessed, Oct 18, 2019).

⁵² An amendment in 1999 broadened this to any member of the Council (Saxena 2009a: 19-20).

⁵³ See <http://interstatecouncil.nic.in/genesis/>

In sum, beginning in 1953, there have been a broad array of intergovernmental forums. Alongside relatively infrequent high-level meetings among chief ministers and the prime minister, there is also an array of sector-specific or subcontinental (i.e. a subset of states/ territories) forums. In each of these, the steering role of the central government is predominant. None has binding authority.

Coding:

States: 0 on multilateral and 0 on bilateral for 1950-1952, and 1,0 for 1953-2018

Union territories: 1,0 for relevant years

Jammu and Kashmir, Nagaland and Mizoram: 1,0 for relevant years.

FISCAL CONTROL

Until 2018, there was no routinized channel for meetings regarding national fiscal policy between the states and the center has ever existed, with the partial exception of the states' participation in the National Development Council created in 1952. Since 2018, the GST Council provides a forum for routinized non-binding deliberation.

Taxation is centralized in India, yet states are responsible for the implementation of many central policies alongside their own policies. To finance both delegated functions and state policies the center transfers a substantial share of taxation to the states. The basic structure of center-state transfers consists of statutory (constitutionally guaranteed) and non-statutory grants (Rajamaran 2017). The former are generally unconditional, while the latter are earmarked. The bulk of transfers to the states comes from statutory unconditional grants (about 70 percent in the 2000s). The unconditional grants are paid from shared tax revenues. The states' share as well as the distribution across states is prescribed every five years by an independent Finance Commission, a non-partisan body of experts appointed by the central government for a fixed term, that has a constitutional mandate. The Finance Commission's decisions are then adopted by the *Lok Sabha* and become mandatory for both central and state governments. The government generally implements the recommendations unchanged, so this decision making is primarily technocratic (Swenden and Saxena 2017: 51). Discretionary funding flows to states for development expenditures in accordance with the five-year plans, and these decisions are taken by the central government upon advice of the Planning Commission (see above). Those decisions are typically more infused by political calculation on the part of the central government (Swenden and Saxena 2017). The upshot is that, either way, states had no routinized channel to influence the distribution of national taxation.

This changed from 2017. The 101st constitutional amendment of September 2016 authorizes the creation of a Goods and Services Tax (GST) Council, an intergovernmental body composed of the Union Minister of Finance (chair), one other Union cabinet member and all state Chief Ministers. Its task is to make recommendations to the Union and to the states on the base and rate of the GST throughout the territory, including in the states or regions with a special statute (101st Amendment, 2016, Art. 11 (4)). Decisions are taken by a three-fourths majority, but since the central government's votes count for one-third of the vote, states have no veto power (101st Amendment, 2016, Art. 11 (9)). The amendment came into force in September 2016 after ratification by a majority of the state legislatures and presidential enactment. The GST Council can also function as an intergovernmental forum in which financial centre-state or interstate disputes could be

resolved.⁵⁴ Since its first meeting in September 2016, the Council has already met 32 times as of February 2019. States score 1 on fiscal control from 2017.

Coding:

States: 0 on multilateral and 0 on bilateral for 1950-2016, and 1,0 for 2017-2018.

Union territories: 0,0 until 2016, and 1,0 for 2017-2018

Jammu and Kashmir, Nagaland and Mizoram: 0,0 until 2016, and 1,0 for 2017-2018.

BORROWING CONTROL

The framework for borrowing is determined by parliament within the broad parameters of the constitution, which allocates chief responsibility to the national government (C 1950, Art. 292), limits state borrowing to domestic sources (Art. 293(1)), and requires states with outstanding loans from the national government to obtain prior central approval (Art. 293(3)). The Finance Commission advises the government on the borrowing framework (Singh 2016: 525). No routinized meetings for national borrowing exist. If states wish to weigh in on the regulatory framework and decision process of borrowing, they need to use the general interstate forums, and they have occasionally done so. For example, at the Governing Council meeting in 2018, some states complained about bottlenecks in the government approval process, and in response the national government instructed the ministry of finance to simplify the application process.⁵⁵ We judge these efforts to be ad hoc rather than routinized. States, union territories, special regions, and municipal corporations score 0 on borrowing control.

Coding:

States: 0,0 for 1950-2018

Union territories, Jammu and Kashmir, Nagaland and Mizoram: 0,0 for relevant years.

CONSTITUTIONAL REFORM

An amendment of the Indian constitution can be initiated by either house of parliament and requires a two-thirds majority (present and voting) in each house (C1950, Art. 368; Katz 1996; Krishna Shetty 1981:472). Since both houses need to pass constitutional reform, a legislature based on regional representation can veto constitutional change. For some amendments, such as those on the election of the president (Art. 54, 55), the executive powers of states vs. central government (Artl. 73, 162, 241), the representation of states in parliament, or the distribution of policy powers between center and states (Seventh Schedule), or amending the constitution (Art. 368), the hurdle is even higher: at least half of the state legislatures must approve (C1950, Part 20, Art. 368; Dixon 2009; Krishna Shetty 1981:474).⁵⁶ These rules come into effect in 1952. We score the higher of the two because the state legislatures have a collective veto on key aspects of the territorial structure of authority.

The state of **Jammu and Kashmir** has multilateral constitutional control like any other state. In addition, until its change of status from 2020, it had bilateral shared rule on constitutional reform. The regional government had, in law, a veto on key constitutional features, including its change in

⁵⁴ See the GST Council's website: <http://www.gstcouncil.gov.in/brief-history-gst>, accessed on Feb 8, 2019.

⁵⁵ See <https://www.financialexpress.com/economy/government-simplifies-process-for-additional-borrowing-by-states/1219794/>, accessed on Feb 16, 2019.

⁵⁶ For a full list of amendment types requiring state approval, see C1950, Section 20, Art. 368.

its competences, its borders, and its name (Noorani 2014; Varshney 1991). This veto appeared to be protected in general terms in Article 370 of the constitution and in detail in an Appendix I that lists the exceptions for Jammu and Kashmir (Constitution (Application to Jammu and Kashmir) Order of 1954). Article 370 states that matters contained in the lists of union and concurrent powers can only be extended to the state “with the concurrence of the Government of the State” (Art. 370.1.b.i & ii). The Appendix states that “no bill providing for increasing or diminishing the area of the State of Jammu and Kashmir or altering the name or boundary of that states shall be introduced in Parliament without the consent of the legislature of that state” (Appendix I, The Constitution (Application to Jammu and Kashmir) Order of 1954, which is an exception to PART I, Art. 3 of the constitution). Hence Jammu and Kashmir scored 4 throughout, and its constitutional right seemed protected even under President’s Rule because consent for change is required from the state legislature—not just the regional executive.

In 2019, this constitutional protection was taken away when a) the president, supported by the national parliament suspended rule in Jammu and Kashmir in 2018 on account of the violence, b) both houses of the Indian parliament passed resolutions to amend Article 370 and extend the constitution of India to J&K, and authorizing the president to implement the abrogation of J&K’s special status, and c) passed a reorganization Act that divided the region into two Union territories—one self-governing, and one ruled directly from the center. The constitutionality of this series of events is contested by lawyers, but as for now, the Indian government has prevailed.

The **Autonomous districts** do not have constitutional shared rule. While their powers are protected in the constitution, the national parliament could unilaterally change these provisions. Moreover, the authority to declare an area as an autonomous district or region lies with the governor of the states that fall under Schedule VI (i.e. Assam, Meghalaya, Tripura and Mizoram). The governor also has the authority to include any other area, exclude any area, increase, decrease, diminish these areas, unite two districts / regions, and alter the names and boundaries of these autonomous districts and regions (Suresh 2009: 16-17; Constitution, Sixth Schedule, Para 1(2) (3) Para 16, 17). Similar provisions apply to the few autonomous districts outside Schedule VI. Hence bilateral (and for that matter, multilateral) shared rule on constitutional reform is zero.

Coding:

States: 4,0 for 1950-2018.

Decentralized union territories: 4,0 for relevant years.

Jammu & Kashmir: 4, 4 for 1952-2018.

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SELF RULE INDIA

		Institutional depth	Policy scope	Fiscal autonomy	Borrowing autonomy	Representation Assembly	Representation Executive	Self rule
Tier 1: states and union territories								
Part A & B states	1950-1956	2	3	4	1	2	1	13
States	1957-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Part C states	1950-1951	1	0	0	0	0	0	1
(Ajmer, Bhopal, Bilaspur, Coorg, Himachal Pradesh, Kutch, Manipur, Tripura, Vindhya Pradesh)	1952-1956	2	3	0	0	2	0	7
Union Territories	1957-2018	1	0	0	0	0	0	1
Part C special status	1950-1951	1	0	0	0	0	0	1
(Delhi, Puducherry since 1963)	1952-1956	2	2	4	0	2	1	11
UT asymmetry (except when under presidential rule)	1957-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Part D Andaman & Nicobar	1950-1956	1	0	0	0	0	0	1
Union Territory	1957-2018	1	0	0	0	0	0	1
Individual states (from 1950)								
Ajmer (Part C state)	1950-1951	1	0	0	0	0	0	1
	1952-1956	2	3	0	0	2	0	7
	1957-1972	2	3	4	1	2	1	13
Andhra Pradesh	1973	1	0	0	0	0	0	1
	1974-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Arunachal Pradesh(UT)	1972-1886	1	0	0	0	0	0	1
Arunachal Pradesh (state)	1987-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
	1950-1979	2	3	4	1	2	1	13
	1980-1982	1	0	0	0	0	0	1
Assam (Part A state)	1983-1990	2	3	4	1	2	1	13
	1991	1	0	0	0	0	0	1
	1992-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Bhopal (Part C state)	1950-1951	1	0	0	0	0	0	1
	1952-1956	2	3	0	0	2	0	7
	1950-1967	2	3	4	1	2	1	13
	1968-1969	1	0	0	0	0	0	1
Bihar (part A state)	1970-2004	2	3	4	1	2	1	13
	2005	1	0	0	0	0	0	1
	2006-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Bilaspur state (Part C state)	1950-1951	1	0	0	0	0	0	1
	1952-1954	2	3	0	0	2	0	7
Bombay State (Part A state)	1950-1959	2	3	4	1	2	1	13
Chhattisgarh	2001-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Coorg state (Part C state)	1950-1951	1	0	0	0	0	0	1
	1952-1956	2	3	0	0	2	0	7
Goa (UT)	1962-1986	1	0	0	0	0	0	1
Goa (State)	1987-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
	1960-1973	2	3	4	1	2	1	13
	1974	1	0	0	0	0	0	1
Gujarat	1975	2	3	4	1	2	1	13
	1976	1	0	0	0	0	0	1
	1977-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Haryana	1967	2	3	4	1	2	1	13
	1968	1	0	0	0	0	0	1
	1969-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11

Himachal Pradesh (Part C)	1950-1951	1	0	0	0	0	0	1
	1952-1956	2	3	0	0	2	0	7
Himachal Pradesh (UT)	1957-1970	1	0	0	0	0	0	1
Himachal Pradesh (state)	1971-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Hyderabad state (Part B)	1950-1956	2	3	4	1	2	1	13
Jharkhand	2001-2008	2	3	4	1	2	1	13
	2009	1	0	0	0	0	0	1
	2010-2012	2	3	4	1	2	1	13
	2013	1	0	0	0	0	0	1
	2014-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
	1950-1956	2	3	4	1	2	1	13
	1957-1970	2	3	4	1	2	1	13
	1971	1	0	0	0	0	0	1
Karnataka (Mysore until 1956) (Part B state)	1972-1988	2	3	4	1	2	1	13
	1989	1	0	0	0	0	0	1
	1990-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
	1957-1964	2	3	4	1	2	1	13
Kerala	1965-1966	1	0	0	0	0	0	1
	1967-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Kutch state (Part C state)	1950-1951	1	0	0	0	0	0	1
	1952-1956	2	3	0	0	2	0	7
	1950-1956	2	3	4	1	2	1	13
	1957-1992	2	3	4	1	2	1	13
Madhya Pradesh (Part A state)	1993	1	0	0	0	0	0	1
	1994-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Madhya Barat (Part B state)	1950-1956	2	3	4	1	2	1	13
Maharashtra	1960-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Manipur (Part C)	1950-1951	1	0	0	0	0	0	1
	1952-1956	2	3	0	0	2	0	7
Manipur (UT)	1957-1971	1	0	0	0	0	0	1
Manipur (statehood)	1972-1993	2	3	4	1	2	1	13
	1994	1	0	0	0	0	0	1
	1995-2000	2	3	4	1	2	1	13
	2001	1	0	0	0	0	0	1
	2002-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Meghalaya	1972-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
	1950-1972	2	3	4	1	2	1	13
Odisha (Part A state)	1973	1	0	0	0	0	0	1
	1974-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Patiala State & East Punjab (Part B state)	1950-1956	2	3	4	1	2	1	13
	1950	2	3	4	1	2	1	13
	1951	1	0	0	0	0	0	1
	1952-1970	2	3	4	1	2	1	13
	1971	1	0	0	0	0	0	1
Punjab (Part A state)	1972-1983	2	3	4	1	2	1	13
	1984	1	0	0	0	0	0	1
	1985-1986	2	3	4	1	2	1	13
	1987-1991	1	0	0	0	0	0	1
	1992-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
	1957-1992	2	3	4	1	2	1	13
Rajasthan (Part B state)	1993	1	0	0	0	0	0	1

	1994-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Saurashtra (Part B state)	1950-1956	2	3	4	1	2	1	13
	1975-1978	2	3	4	1	2	1	13
	1979	1	0	0	0	0	0	1
Sikkim	1980-1983	2	3	4	1	2	1	13
	1984	1	0	0	0	0	0	1
	1985-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
	1950-1975	2	3	4	1	2	1	13
	1976-1977	1	0	0	0	0	0	1
Tamil Nadu (Madras) (Part A state)	1978-1987	2	3	4	1	2	1	13
	1988	1	0	0	0	0	0	1
	1989-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Telangana	2014-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
	1950-1955	2	3	4	1	2	1	13
Travancore-Cochin (merged in Kerala) (Part B state)	1956	1	0	0	0	0	0	1
Tripura (Part C)	1950-1951	1	0	0	0	0	0	1
	1952-1956	2	3	0	0	2	0	7
Tripura (UT)	1957-1971	1	0	0	0	0	0	1
Tripura (state)	1972-2017	2	3	4	1	2	1	13
	2018	2	3	4	1	2	1	13
	1950-1967	2	3	4	1	2	1	13
	1968	1	0	0	0	0	0	1
	1969-1992	2	3	4	1	2	1	13
Uttar Pradesh (Part A state)	1993	1	0	0	0	0	0	1
	1994-1995	2	3	4	1	2	1	13
	1996	1	0	0	0	0	0	1
	1997-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Uttarakhand	2001-2017	2	3	4	1	2	1	13
(Uttaranchal)	2018	2	3	2	1	2	1	11
Vindhya Pradesh (Part C state)	1950-1951	1	0	0	0	0	0	1
	1952-1956		2	3	0	0	2	0
	1950-1967	2	3	4	1	2	1	13
	1968	1	0	0	0	0	0	1
West Bengal (Part A state)	1969-1970	2	3	4	1	2	1	13
	1971	1	0	0	0	0	0	1
	1972-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Mizoram (UT)	1972-1986	1	0	0	0	0	0	1
Mizoram (state -- asymmetry)	1987-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Nagaland (UT)	1957-1963	1	0	0	0	0	0	0
Nagaland (state -- asymmetry)	1964-1974	2	3	4	1	2	1	13
	1975-1977	1	0	0	0	0	0	1
	1978-1991	2	3	4	1	2	1	13
	1992	1	0	0	0	0	0	1
	1978-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
	1950-1985	3	4	4	1	2	1	15
	1986	1	0	0	0	0	0	1
Jammu and Kashmir (state -- special autonomy)	1987-1989	3	4	4	1	2	1	15
	1990-1996	1	0	0	0	0	0	1
	1997-2017	3	4	4	1	2	1	15
	2018	1	0	0	0	0	0	1
Union territories (from 1957)								
Andaman & Nicobar (Part D)	1950-1956	1	0	0	0	0	0	1
Andaman & Nicobar (UT)	1957-2018	1	0	0	0	0	0	1

Chandigarh	1967-2018	1	0	0	0	0	0	1
Daman and Diu	1987-2018	1	0	0	0	0	0	1
Dadra & Nagar Haveli	1962-2018	1	0	0	0	0	0	1
Lakshadweep	1957-2018	1	0	0	0	0	0	1
Delhi (Part C Delhi)	1950-1951	1	0	0	0	0	0	1
	1952-1956	2	2	4	0	2	1	11
Delhi NCT (UT asymmetry)	1957-1993	1	0	0	0	0	0	1
	1994-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11
Puducherry (UT asymmetry)	1963-1973	2	3	4	1	2	1	13
	1974-1977	1	0	0	0	0	0	1
	1978	2	3	4	1	2	1	13
	1979	1	0	0	0	0	0	1
	1980-1982	2	3	4	1	2	1	13
	1983-1984	1	0	0	0	0	0	1
	1985-2017	2	3	4	1	2	1	13
	2018	2	3	2	1	2	1	11

Tier 2: Divisions

all states, except:	1950-2018	1	0	0	0	0	0	1
Maharashtra	1960-1980	0	0	0	0	0	0	0
Rajasthan	1962-1986	0	0	0	0	0	0	0
Gujarat , Kerala, Tamil Nadu, Andhra Pradesh, Telangana, Sikkim, Manipur, Tripura, Mizoram (since foundation of state)	1950-2018	0	0	0	0	0	0	0

Tier 3: Districts

Districts	1950-1960	1	0	0	0	0	0	1
	1960-1967	2	1	0	1	1	1	6
	1968-1992/3	1	0	0	0	0	0	1
Districts after reform:								
Andaman & Nicobar	1994-2018	2	2	1	1	2	1	9
Andhra Pradesh	1994-2018	2	2	0	1	2	1	8
Assam	1994-2018	2	2	1	1	2	1	9
Bihar	1993-2000	2	2	0	1	1	0	6
	2001-2005	2	2	0	1	2	1	8
	2006-2018	2	2	1	1	2	1	9
Chhattisgarh	2001-2018	2	2	1	1	2	1	9
Delhi	1993-2018	1	0	0	0	0	0	1
Goa	1994-2018	2	2	1	1	2	1	9
Gujarat	1993-2018	2	2	1	1	2	1	9
Haryana	1994-2018	2	2	1	1	2	1	9
Himachal Pradesh	1994-2018	2	2	1	1	2	1	9
Jammu and Kashmir	1993-2000	1	0	0	0	0	0	1
	2001-2018	2	2	1	1	2	1	9
Jharkhand	2001-2018	2	2	1	1	2	1	9
Karnataka	1993-2018	2	2	1	1	2	1	9
Kerala (Travancore-Ciochin till 1956)	1950-1992	1	0	0	0	0	0	1
	1993	2	2	0	1	2	1	8
	1994-2018	2	2	1	1	2	1	9
Madhya Pradesh	1994-2018	2	2	1	1	2	1	9
Maharashtra	1993-2018	2	2	1	1	2	1	9
Manipur	1994-2018	2	2	1	1	2	1	9
Odisha	1993-2018	2	2	1	1	2	1	9
Puducherry	1993-2018	1	0	0	0	0	0	1
Punjab	1994-2018	2	2	0	1	2	1	8
Rajasthan	1993-2018	2	2	1	1	2	1	9
Sikkim	1993-2018	2	2	1	1	2	1	9
Tamil Nadu	1994-2018	2	2	1	1	2	1	9
Tripura	1994-2018	2	2	1	1	2	1	9
Uttar Pradesh	1995-2018	2	2	1	1	2	1	9
Uttarakhand	2001-2018	2	2	1	1	2	1	9
West Bengal	1994-2018	2	2	0	1	2	1	8
Mizoram	1993-2018	1	0	0	0	0	0	1

Nagaland	1993-2018	1	0	0	0	0	0	1
Meghalaya	1993-2018	1	0	0	0	0	0	1
Autonomous districts (A) (varying dates)	1950-2018	2	2	1	1	2	2	10
Karbi Anglong (1952), Dima Hasao (1970), Bodoland (2003) (A)	1952-2018	3	3	1	1	2	2	12

Tier 4: Subdistricts

	1950-1959	1	0	0	0	0	0	1
Subdistricts (tehsil, taluka, circles) in 16 states (list below)	1960-1967	2	2	0	1	1	1	7
	1968-1992/3/4	1	0	0	0	0	0	1
Assam	1994-2018	2	1	1	1	2	1	8
Bihar	1993-2000	2	1	0	1	1	0	5
	2001-2018	2	1	0	1	2	1	7
Chattisgarh	2001-2018	2	1	1	1	2	1	8
Gujarat	1993-2018	2	1	0	1	2	1	7
Haryana	1994-2018	2	1	1	1	2	1	8
Jammu & Kashmir	1993-2000	1	0	0	0	0	0	1
	2001-2017	2	1	0	1	2	1	7
	2018	2	1	1	1	2	1	8
Jharkhand	2001-2018	2	1	1	1	2	1	8
Karnataka	1993-2018	2	1	1	1	2	1	8
Kerala	1994-2018	2	1	0	1	2	1	7
Madhya Pradesh	1993-2018	2	1	1	1	2	1	8
Maharashtra	1993-2018	2	1	0	1	2	1	7
Punjab	1994-2018	2	1	1	1	2	1	8
Rajasthan	1993-2018	2	1	0	1	2	1	7
Tamil Nadu	1993-2018	2	1	1	1	2	1	8
Uttar Pradesh	1995-2018	2	1	1	1	2	1	8
West Bengal	1994-2018	2	1	1	1	2	1	8
Municipal corporations (varying starting date by state)	1950-1992	1	0	0	0	0	0	1
	1993-2018	2	2	0	1	2	1	8
MCs with higher tax autonomy in:								
Andhra Pradesh	1993-2018	2	2	1	1	2	1	9
Bihar	2009-2018	2	2	1	1	2	1	9
Chandigarh	1994-2018	2	2	1	1	2	1	9
Delhi	2003-2018	2	2	1	1	2	1	9
Goa	1993-2018	2	2	1	1	2	1	9
Gujarat	1993-2018	2	2	1	1	2	1	9
Haryana	1994-2018	2	2	1	1	2	1	9
Himachal Pradesh	1994-2018	2	2	1	1	2	1	9
Karnataka	1993-2018	2	2	1	1	2	1	9
Kerala	2000-2018	2	2	1	1	2	1	9
Maharashtra	1993-2018	2	2	1	1	2	1	9
Nagaland	2001-2018	2	2	1	1	2	1	9
Odisha	2004-2018	2	2	1	1	2	1	9
Rajasthan	1994-2018	2	2	1	1	2	1	9
Sikkim	1993-2018	2	2	1	1	2	1	9
Tamil Nadu	1993-2018	2	2	1	1	2	1	9
Tripura	1993-2018	2	2	1	1	2	1	9
Uttar Pradesh	1998-2018	2	2	1	1	2	1	9
West Bengal	1993-2018	2	2	1	1	2	1	9

Autonomous districts	1950-2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal corp.	1950-2018	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

NOTE: WHEN CALCULATING AGGREGATE SCORES, CALCULATE HIGHER OF EITHER MULTILATERAL OR BILATERAL -- NOT BOTH

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