



## **GOVINDA RAO MARAPALLI**

### **Personal Particulars**

*Name - Govinda Rao Marapalli,*

*Date of Birth - April 7, 1947,*

*Nationality - Indian,*

*Present Address - Chatrapati Shivaji Bhawan,  
B-14/A, Qutub Institutional Area,  
New Delhi-110016.*

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### **Academic Qualifications**

Ph.D., 1979- (Economics). Sambalpur University, Orissa, 1979.

M. A (Economics), Gujarat University, Ahmedabad, 1970.

B. A., (M. G. M. College, Udupi), University of Mysore, 1968.

### **Research Experience**

#### **Present Position:**

*Director,*

National Institute of Public Finance and Policy,  
New Delhi, 110067, India.

From January, 2003.

**Member,**

Economic Advisory Council to the Prime Minister of India with the rank of Minister of State, Government of India.  
From January 1, 2005.

**Past Positions:**

**Director,**

Institute for Social and Economic Change,  
Bangalore.  
December 1998- December 2002.

**Fellow,**

(March 1995 – December, 1998)  
Research School of Pacific and Asian Studies,  
Australian National University, Canberra.

**Professor,**

(April, 1985 - March 1998).  
National Institute of Public Finance and Policy (NIPFP), New Delhi, India.

**Economic Adviser,**

(October 1987-December, 1989)  
The Finance Commission, Government of India, (On leave from NIPFP)

**Other Academic Positions:**

1. Ford Foundation Fellow - Department of Economics, University of Maryland, College Park, Maryland. USA. 1980-82.
2. Visiting Scholar - Department of Economics, University of Montreal, Montreal, Canada. October-November, 1993.
3. Visiting Scholar, Department of Economics, University of Toronto, Canada. 1991.

**Awards**

1. D. Litt (Honoris Causa), Mangalore University, Karnataka, India. January, 2012.
2. D. Litt (Honoris Causa), University of Mysore, April, 2012.

## **Chairmanship/Membership of Committees**

1. Member, Economic Advisory Council to the Prime Minister, January 2005.
2. Chairman – Committee to Determine Cost Disabilities in the States in Public Service Delivery. Ministry of Statistics and Programme Implementation, October 2011.
3. Chairman – Mission Group on Decentralization, Government of Karnataka, India, February April, 2010.
4. Chairman, Technical Experts Committee for the Introduction of State VAT in India, Ministry of Finance, Government of India.
5. Chairman, Expert Group on Taxation of Services, Ministry of Finance, Government of India, September 2000- March, 2001.
6. Member, Advisory Panel on G-20 to the Union Minister of Finance, Government of India.
7. Member, Working Group on Financial Resources for 12th Five Year Plan. Planning Commission, Government of India.
8. Member, Committee on Cost Disabilities in Hill States. Planning Commission,. Government of India.
9. Member, Technical Advisory Panel on the Power Sector in India, The World Bank.
10. Member, Financial sector Legislative reforms Commission, (Chairman: Justice Sri Krishna), 2011.
11. Member, High Powered Committee on Universalising Healthcare in India, (Chairman: Dr. Srinath Reddy), 2011-12.
12. Member, High Powered Committee on Expenditure Efficiency, (Chairman: C. Rangarajan), 2011.
13. Member, Expert Group Grassroots Planning, Ministry of Panchayati Raj, Government of India, May 2005.
14. Member, UNDP Bangkok Regional Centre Advisory Panel on Democratic Governance.
15. Member, Tax Reforms Commission, Government of Karnataka, August 2000 - November 2002.
16. Member, Revenue Reforms Commission, Government of Karnataka, November 2002.
17. Member, Working Group of Financial Resources for the Plan, Panning Commission, Government of India. 2000

18. Member-Secretary - State Finance Ministers' Committee on Sales Tax Reform, October, 1994 - March, 1995.

## **International Development Policy Research and Consultancy**

1. Consultant, Independent Evaluation Group (IEG), World Bank, Evaluation of Bank Assistance for Fiscal Decentralization Reform in Russia. 2007.
2. Consultant, Finding Fiscal Space for Achieving Millennium Development Goals in Bhutan and Mongolia with Special Reference to Revenue Mobilization, United Nations Development Program (UNDP), UNDP Regional Office, Sri Lanka, March– June 2008.
3. Consultant, Trade Economist, Promoting Trade and Investment Between India's North Eastern Region and Neighbouring Countries, Asian Development Bank, Manila, February 2008.
4. Team Leader and Fiscal Decentralization Expert – “Making Decentralization Work for the Benefit of the People of Sri Lanka: Reforms in Policies and Institutions, June – November, 2007. The study undertaken at the request of The Finance Commission of Sri Lanka, under the Fiscal Reform Program of the Asian Development Bank.
5. Consultant, Evaluation of State Level Fiscal Reform in Gujarat, Asian Development Bank, Manila. 2006
6. Consultant, Financial and Fiscal Commission, Republic of South Africa, 2003 and 2004 to work on Provincial Equalization Formula. In South Africa.
7. Consultant, Fiscal Decentralization in Laos, UNDP, September 2004.
8. Mission Leader, Evaluation of Technical Cooperation Assistance Program (TCAP) in Cambodia, February – March, 2004, UNDP. Cambodia.
9. Mission Leader – Mid Term Review of Public Expenditure Management TA to Socialist Republic of Vietnam, UNDP. October-November, 2001.
10. Consultant– Sub-provincial Public Expenditure Review in China, The World Bank, September 2000 – June 2001.
11. Consultant – Fiscal Decentralization in Vietnam for the Public Expenditure Review of Vietnam, The World Bank, February – March, 2000.
12. Public Finance Expert – Technical Assistance Program to Vietnam on, “Development Strategy for Central Regions of Vietnam”, Asian Development Bank, (December, 1998 – August, 1999).

13. Public Finance Consultant- Technical assistance on Public Finance Reform and Institutional Strengthening in Madhya Pradesh, Asian Development Bank, (September 1998 – June, 1999).
14. Consultant - The World Bank, a part of the World Bank Country Economic Mission to work on, "Public Expenditure Review in Cambodia" (March – July, 1997).
15. Consultant - The World Bank, a part of the World Bank Mission to work on "Poverty and Public Expenditure Policy in Cambodia", September - November 1997.
16. Consultant - The World Bank, Country Economic Mission to work on, "Fiscal Decentralization and Rural Development Outcomes in Vietnam", March-May, 1996.
17. Consultant - Asian Development Bank, to work on, "Public Expenditure Policies in High Performing Asian Economies" as a part of the project on, "Financing Human Resource Development in Fast Growing Asian Economies." April-September. 1995.
18. Consultant - UNDP, to work on Fiscal Decentralization on the Public Expenditure Review of Vietnam, September - December, 1995.
19. Consultant - The World Bank, Country Economic Mission on "Fiscal Decentralization and Rural Development Outcomes" (March- May, 1996) "Public Sector Management and Private Sector Initiatives" and the Mission on, "Poverty, Public Finance and Sector Priorities in Vietnam" April-June, 1994.
20. Consultant and Resource Person - ESCAP, United Nations, Expert Group Meeting on, "Tax System Reforms with Special Reference to Impact on Income Distribution and Poverty." July, 1994.
21. Consultant and Resource Person - ESCAP, United Nations, Expert Group Meeting on, "Control and management of Government Expenditure: Issues and Experiences in Asian Countries", September - October, 1991.
22. Consultant- The World Bank, for a study on, "Financing Urban Services in India", June-August, 1991.
23. Consultant- Commission of Inquiry Into Taxation, Government of Zimbabwe, August - November, 1984.
24. Consultant - The World Bank, to work on, "Selected Issues in Domestic Resource Mobilization in Pakistan", February - May, 1983.

## **Publications**

### **A. Books and Monographs:**

1. Federalism and Economic Reform, (Ed), M. Govinda Rao and Stephen Howes, Oxford University Press, 2012 (Forthcoming).
2. Public Economics: Theory and Policy, (ED); M. Govinda Rao and Mihir Rakshit, Sage Publishers, 2011.
3. States' Fiscal Management and Regional Equity, Edited by M. Govinda Rao and Anwar Shah), OxfordUniversity Press, New Delhi, 2009.
4. Fiscal Decentralisation and Gender Budgeting: (With Lekha Chakraborty and Amaresh Bagchi) NIPFP Monograph, 2008.
5. Political Economy of Federalism in India (with Nirvikar Singh), New Delhi: OxfordUniversity Press, 2005. (Paperback, 2006)
6. Inter-State Equalization in Health Expenditures (with Mita Chaudhury), NIPFP, 2008
7. Mid-Year Review of Indian Economy - 2005, India International Centre, Shipra Publications (for India International Centre), New Delhi, 2006.
8. Sustainable Fiscal Policy for India: An International Perspective (co-edited with Peter Heller), New Delhi: Oxford University Press, 2006.
9. Development, Poverty, and Fiscal Policy: Decentralization of Institutions (Edited) New Delhi: OxfordUniversity Press, 2002. Paperback, 2004.
10. Economics of Electricity Supply in India, Macmillan Publishers (co-author), New Delhi, 1997.
11. Fiscal Federalism in India: Theory and Practice, (with Tapas K. Sen) Macmillan Publishers, New Delhi, 1996.
12. Survey of Research in Indian Fiscal Federalism. (With R. J. Chelliah), Indian Council of Social Science Research, New Delhi, 1996.
13. State Level Budgetary Reforms: Some Proposals. Indian Economic Association Trust for Research and Development, New Delhi, 1992.
14. Sales Taxation in Madhya Pradesh (with V.B. Tulasidhar and K.N. Balasubramanian), Vikas Publishing Co. Pvt. Ltd., New Delhi, 1991.

15. Financing Public Sector Development Expenditure in India, Asian Development Bank, Manila, 1988.
16. Entry Tax in Gujarat, National Institute of Public Finance and Policy, 1984.
17. Political Economy of Tax and Expenditure Determination in Indian States, Allied Publishers, New Delhi, 1981.
18. Trends and Issues in Indian Federal Finance,(co-author), Allied Publishers, New Delhi, 1981.

## **B. Articles in Journals/Edited Books:**

### **(a) Fiscal Decentralization, Federalism and Intergovernmental Finance:**

#### *Working Papers:*

##### *(i) Chapters Contributed to Books*

1. "Fiscal federalism in India: Trends and Reform", in Roy Bahl and Shinachi Ichimura (Eds), Decentralization Policies in Asian Development, World Scientific, Singapore. 2009.
2. "Indian Fiscal Federalism in a Globalizing Environment: Trends and Reform Issues", in Pulink Nayak, Bishwanath Goldar and Pradeep Agrawal (Eds), India's Economy sand Growth(Essays in Honour of V. K. R. V. Rao), Sage Publishers, New Delhi 2010.
3. "Overlapping Fiscal Domains and Effectiveness of Environmental Policy in India" in Breton, Albert, Giorgio Brosio, Silvana Dalmazzone and Giovanna Garrone (Eds), Environmental Governance and Decentralization,. Edward Elgar, Cheltenham, U. K.2007
4. "Asymmetric Federalism in India" (with Nirvikar Singh) in Richard Bird and Robert Ebel (Eds) Fiscal Fragmentation in Decentralized Countries, Edward Elgar, Cheltenham, 2007.
5. Rural Fiscal Decentralization in India: Problems and Reform Issues, in Satyajit Singh and Pradeep Sharma (Eds), Decentralization: Institutions and Politics in Rural India, Oxford University Press, New delhi, 2007.
6. "Resolving Fiscal Imbalances: Issues in Tax Sharing" in Robin Boadway and Anwar Shah Eeds) Intergovernmental Fiscal Transfers. The World Bank.(2007).
7. "Fiscal Federalism in Planned Economies", in Ehtisham Ahmad and Georgio Brosio (Eds) Hand book on Fiscal Federalism, Edward Elgar Publishers. (2006).

8. "India's Federal Institutions and Economic Reform" (with Nirvikar Singh) in Pratap Bhanu Mehta and Devesh Kapur (eds) Public Institutions in India, Oxford University Press, 2005.
9. "Sub-national Fiscal Reforms in India", in Kaushik Basu (ed) India's Emerging Economy: Performance and Prospects in the 1990s and Beyond" M. I. T. Press, Boston, Mass, 2003.
10. "Federal Fiscal Transfers in India", Encyclopaedia of India (Editor in Chief: Stanley Wolport). 2005.
11. "How to Think About Local Government Reform in India", (with Nirvikar Singh), in Kaliappa Kalirajan and U. Sankar (eds), Economic Reform and the Liberalization of the Indian Economy, Cheltenham, U. K.: Edward Elgar. 2003.
12. "Fiscal Decentralization in Indian Federalism", in Ehtisham Ahmad and Vito Tanzi (Eds), Managing Fiscal Decentralization, Routledge. 2002.
13. "Fiscal Decentralization in Vietnam", in Hal Hill (Ed), The Economic Development of Southeast Asia, An Elgar Reference Collection, Cheltenham: UK. 2002.
14. Fiscal Decentralization in Transitional Countries", In Jorge Martinez and James Alm (Eds), Public Finance in Developing Countries: Essays in Honor of Richard Bird, 2003.
15. "Intergovernmental Fiscal Relations in a Planned Economy", in Richard M. Bird and Francois Vaillancourt (eds), Fiscal Decentralization in Developing Countries, Cambridge University Press, 1999.
16. "The Changing Requirements of Fiscal Relations: Fiscal Decentralization in a Unified State" (with Richard Bird and Jennie Litvack) in Jennie I. Litvack and Dennis A. Rondinelli (eds), Market Reform in Vietnam: Building Institutions for Development, Connecticut: Quorum Books. 1999.
17. Principles of Intergovernmental Transfer, Have the Finance Commissions Followed Them? In D. K. Srivastava, Fiscal Federalism in India: Contemporary Challenges, Har Anand Publications, 2000.
18. "Intergovernmental Transfers in India", in Ehtisham Ahmad (Ed), Decentralizing Public Expenditures, Edward Elgar Publishers, New York, 1997.
19. "Indian Fiscal Federalism From a Comparative Perspective", in Balvir Arora and Douglas Verney (Eds), Multiple Identities in a Single State-. Konarak Publishers Pvt. Ltd. 1995. (Proceedings of a conference on Indian Federalism in Comparative Perspective, organized by the Center for Advanced Studies on India, University of Pennsylvania).



20. "Intergovernmental Transfers and Equalization in India" (with T.K. Sen) in, Christine Fletcher (Ed). Intergovernmental Transfers and Equity in Developing Countries, Cambridge University Press, (Forthcoming), Canberra, Australia.
21. "Fiscal Federalism in India: Problems and Prospects", in S. Mundle (Ed), Fiscal Policy in India, Oxford University Press, (Forthcoming).
22. "Intergovernmental Fiscal Transfers in India: Some Issues of Design and Measurement" in Amaresh Bagchi and Nicholas Stern (Eds.), Tax Policy and Planning in Developing Countries, Oxford University Press, 1994.
23. "Evaluating Fiscal Norms for Central and State Governments - Some Methodological Issues", in NIPFP (Ed), The Ninth Finance Commission Report - Issues and Recommendations, 1993.
24. "Ninth Finance Commission Recommendations: Some Conceptual and Methodological Issues" in NIPFP (Ed), The Ninth Finance Commission Report - Issues and Recommendations. (Reproduced from Economic and Political Weekly, June 9, 1990).
25. "Fiscal Imbalances in Indian Federalism" in S. N. Chary and Vinod Vyasulu (Eds.), Managing India's Planning, Printwell Publishers, 1992.

*(ii) Articles in Journals on Fiscal Federalism and Intergovernmental Finance*

1. "Dynamics of Centre-State Relationships", in N. K. Singh and Nicholas Stern (Eds), Governance and Development: Story of New Bihar, (Forthcoming).
2. "Governance and Fiscal Federalism" (Co-author: Richard Bird), in Isher Ahluwalia, Ravi Kanbur and Deepak Mohanty (Eds), Urban Governance and Finance in India. Oxford University Press (Forthcoming).
3. "Panchayats and Development", NIPFP Working paper, 2011.
4. The Thirteenth Finance Commission's Report: Conundrum of Conditionalities, Economic and Political Weekly, Vol. XLV, No. 48 November 27, 2010. Pp. 46-55.
5. "Coping with Change: The Need to Restructure Urban Governance and Finance in India" (Co-author: Richard Bird), Working Papers Series 13, Rotman School of International Business, University of Toronto.
6. The Political Economy of India's Fiscal Federal System and its Reform, Publius: Journal of Federalism, Vol. 36, No. 4 fall, 2006

7. "Incentivising Fiscal Transfers in Indian Federation", *Publius: Journal of Federalism*, Vol. 33, No. 4, Fall 2003 pp. 43-62.
8. "Dynamics of Indian Federalism", Paper presented at the Stanford India conference on India, Center for Research in Economic Development and Policy Reform, Stanford University, June 3-4, 2002. (Working Paper No. 140, The Stanford Centre for International Development (SCID), Stanford University)
9. "Fiscal Federalism in India: Political Economy and Reform", (With Nirvikar Singh), Paper presented at the Conference on "India: Ten Years of Economic Reform", William Davidson Institute, University of Michigan, September 2001..
10. "The Political Economy of Center-State Fiscal Transfers in India" (With Nirvikar Singh), Paper presented at the Columbia University-World Bank Conference on Institutional Elements of Tax Design and Reform, February 18-19, 2000,
11. "Invisible Transfers in Indian Federalism", *Public Finance/Finances Publiques*. Vol. 52. No 3-4, 1997. Pp. 429-448.
12. Fiscal Decentralization in Vietnam: Emerging Issues, *Hitotsubashi Journal of Economics*, Vol. 41, No.2, (December), 2000.pp. 163-177.
13. Intergovernmental Transfers in Selected Countries, Working Paper No. 45, Institute for Social and Economic Change.
14. "Convergence of Incomes in Indian States: A Divergent View", (with R.T.Shand and K. P. Kalirajan) *Economic and Political Weekly*, Paper presented at the IIPF conference in Cordoba, Argentina in August, 1998.
15. "Internal Migration, Center-State Grants and Economic Growth in the States of India - A Comment", *I. M. F. Staff Papers*, Vol. 44., No. 2, (July) , 1997. Pp.283-288.
16. Intergovernmental Fiscal Relations and Poverty Alleviation in Viet Nam (with R.M. Bird and Jennie Litvack), Policy Research Working Paper No. 1430, Public Economics Division, World Bank.1995.
17. "Intergovernmental Transfers and Poverty Alleviation in India" (with A. Das-Gupta). *Environment and Planning C: Government and Policy*, Vol. 13 No.1., 1995, pp.1-13.
18. "Inter-State Tax Disharmony in India: A Comparative Perspective" (with F. Vaillancourt), *Publius: The Journal of Federalism*, Vol. 24., Fall 1994.

19. "Issues Before the Tenth Finance Commission", (with R. J. Chelliah and T. K. Sen). Economic and Political Weekly, Vol. XXVII. November 21, 1992.
20. "State Government Transfers to Municipal Bodies", Paper prepared for the World Bank study on "Financing Urban Services in India", India-Country Department, The World Bank, March, 1992.
21. "Central Transfers to Offset Fiscal disadvantages of States: Measurement of Cost Disabilities and Expenditure Needs" Indian Economic Review, Vol. ., No. 2., January- June, 1991.
22. "Intergovernmental Transfers as an Instrument to Alleviate Poverty." Paper prepared for the Economic Development Institute, The World Bank, January, 1991.
23. "Measuring Tax Potential: Some Clarifications" (with J.V.M. Sarma), Economic and Political Weekly, Vol. XXIV. April, 1989.
24. "Allocative Effects of Intergovernmental Flows in Less Developed Countries: A Case of India - A Comment". Public Finance/Finances Publiques, Vol. XXXII., No. 3, 1977.
25. "Federal Fiscal Transfers in India: Performance of Six Finance Commissions", Economic and Political Weekly, Vol. XII. July 30, 1977.
26. "Specific Purpose Versus Block Transfers - A Note". Economic and Political Weekly, Vol. XXII. June, 1977.
27. "The Tax Performance of the States", (with K.V. Nambiar). Economic and Political Weekly, Vol. VII. May, 1972.

**(b) Papers on Tax Policy and Reforms.**

1. "Tax System Reform in India" (Co-author: Kavita Rao), in Roger Gordon, Tax Policy and Reform in Developing Countries, Columbia University Press, New York; 2011.
2. "Trends and Issues in Tax Policy and Reform in India" (with R. Kavita Rao), India Policy Forum, NCAER and Brookings Institution, Vol. 2; 2005/06.
3. "Tax System Reform in India: Achievements and Challenges Ahead", Paper presented at the International Symposium on Tax Policy and Reform in Asian Countries, Hitotsubashi University, Tokyo, Japan, July 1-2, 2005
4. Tax Reform in India: Achievements and Challenges, Asia-Pacific Development Journal, Vol. 7, No. 2, 2000.

5. "Value Added Taxation in the States: The Challenges Ahead", (with J. V. M. Sarma), Economic and Political Weekly, Vol. XXXII. No.5, February 1-7, 1997.
6. "Tax System Reforms in India: Its Impact on Income Redistribution and Poverty" in Impact of Tax Reforms on Income Distribution and Poverty in Selected Asian Countries. ESCAP, United Nations.
7. "Taxation of Services in the Asia - Pacific Region", Asian Development Review, Vol.11, No.2., 1993.
8. "Reform of Indirect Taxes in Developing Countries : Selected Issues", Asian Development Review, Vol. 10, No. 2, 1992.
9. "Excise Duty Evasion in Cotton Textile Fabrics", (with G. Pradhan). Economic and Political Weekly, Vol. XXI, No. 44, 1985.
10. "Analysis of Indirect Taxation in Zimbabwe", Report prepared for the Commission of Inquiry into Taxation, Government of Zimbabwe, 1984.
11. "Incidence of Indirect Taxes in Zimbabwe", Report Prepared for the Commission of Inquiry into Taxation, Government of Zimbabwe. 1984.
12. "Elasticity of Non-Corporate Income Tax in India", (with A. Bagchi), Economic and Political Weekly, Vol. XV, No. 36, 1982.

***Recent Policy Papers on Indian Tax Policy:***

1. "Taxes and Death are Inevitable; But GAAR is Avoidable" Economic and Political Weekly, October 27, 2012.
2. Goods and Services tax: Is it a Gorilla, Chimpanzee or a Genus Like Primate"? Economic and Political Weekly, February 12, 2011.
3. "Direct Taxes Code: Need for Greater Reflection", Economic and Political Weekly, September 12, 2009.
4. "Feasibility of Introducing GST in April 2010"; Economic and Political Weekly, July 18, 2009.
5. Towards Clarity in GST; Economic and Political Weekly, December 19, 2009.

**(c) General Studies on Fiscal Policy**

1. "Fiscal Situation and reforms Agenda for the New Government", Economic and Political Weekly, (Forthcoming).

2. Comments on “Unfinished Reform Agendum: Fiscal Consolidation” by T. N. Srinivasan in Jagdish Bhagwati and Charles Calomiris (Eds), Sustaining India’s Growth Miracle, Columbia Business School Publishing, 2008. pp. 104-113.
3. “Fiscal Space for Achieving the MDGs and Implementing the Tenth Plan (2008-2013) in Bhutan” (Co – author: Anuradha Seth), Working Paper of UNDP, Economic and Political Weekly, (Forth coming).
4. “World Bank on Fiscal Reforms in India”, (with R. T. Shand and K. Kalirajan), Economic and political Weekly, Vol. XXX, September 9, 1995.
- 5 “Public Finance and Economic Development - Lessons from India”. (co author: T. K. Sen ), Asia - Pacific Development Journal, Vol. 2, No. 2, 1995.
6. “Issues in Fiscal Policy” (with S. Mundle), in Bimal Jalan (Ed), The Indian Economy : Problems and Prospects.” Viking Publishers, New Delhi,1992.
7. “Domestic Resource Mobilization in Pakistan - Selected Issues” (with Nizar Jetha and S. Akhtar), World Bank Staff Working Paper No. 632, 1984.

#### **(d) Papers on Public Expenditure Policy**

1. “Accommodating Public Expenditure Policies: The Case of Fast Growing Asian Economies” World Development, A Special Issue on “Financing Human resource development in Advanced Asian Economies”. (Forthcoming, April 1998).
2. “Public Expenditure in India: Trends and Issues” (with S. Mundle), in S. Mundle (Ed), Fiscal Policy in India, OxfordUniversity Press, (Forthcoming).
3. “Uneven Growth of Government Expenditure in India: An Analysis of the Trends” (with T. K. Sen and Madanmohan Ghosh), Journal of IndianSchool of Political Economy, Vol. 7, No.2., 1995 (pp. 258-276).
4. “Public Expenditures in India: Emerging Trends” (with V. B. Tulasidhar). In Stability and Development: Essays in Honour of D. T. Lakdawala; Alagh, Y. K., R. J. Mody and R. D. Desai. (Eds). Har-Anand Publications, New Delhi.
5. “Public Expenditure Control in India”, in United Nations (ESCAP), Control and Management of Government Expenditures: Issues and Experiences in Asian Countries, (Development Paper No. 13), 1992.
6. “An Analysis of Change in State Government Subsidies: 1977-87”, (with S. Mundle), in A. Bagchi, J.L. Bajaj and W. A. Byrd (Eds.), State Finances in India, Vikas Publishing House Pvt. Ltd., 1992.

7. "Volume and Composition of Government Subsidies in India : 1987-88. (With S. Mundle). Economic and Political Weekly, Vol. XXVI, February 1, 1991.

**(d) Studies on State and Local Finances:**

*(i) Research Reports:*

1. "Management of Public Finances in Punjab", (with R.J. Chelliah and T. K. Sen). National Institute of Public Finance and Policy. New Delhi, 1993.
2. "Reforming the State Tax System in Kerala" (with T.K. Sen), Report prepared for the Committee on Resource Mobilisation, Government of Kerala. National Institute of Public Finance and Policy, New Delhi. 1992.
3. "Review of Plan Financing in Kerala During the Sixth Plan", (with A. Bagchi), Report prepared for the Planning Commission, Government of India. National Institute of Public Finance and Policy, New Delhi, 1987.
4. "Alternatives to Octroi in Rajasthan", (with G. Pradhan and O. P. Bohra). Report prepared for the Government of Rajasthan, 1985.
5. "Reform of Entertainment Tax, Electricity Duty, and Passengers and Goods Tax in Bihar. (With R. J. Chelliah), 1981.

*(ii) Articles on State and Local Finances.*

1. Multilateral Adjustment Lending to States in India: Hastening Fiscal Correction or Softening the Budget Constraint? The Journal of International Trade and Economic Development, Vol 15, No. 3, September 2006, pp. 335-359.
2. "How to Think About Local Government Reform in India", (Co-author; Nirvikar Singh), in K. P. Kalirajan and U. Sankar, Economic Reform and the Liberalisation of the Indian Economy, Edward Elgar, Cheltenham, U. K. 2003.
3. "Role of Sub-national Governments in the Process of Economic Reforms". Paper presented in a conference on Economic Reforms in South Asia, Australia South Asia Research Centre, Australian National University, Canberra, R.T. Shand (Ed)., Economic Reforms in South Asia, Macmillan India Publishers, New Delhi,(2001).
4. "Fiscal Adjustment and the State Governments", Paper presented at the Conference on "Who Taxes, Who Spends and Who Eats: Institutions and Economic Development", Institutional Reforms and the Informal Sector, (IRIS). University of Maryland and National Institute of Public Finance and Policy, at New Delhi, December 7, 1994.(Working Paper - IRIS, University of Maryland).

5. "Fiscal Adjustment and the Role of the State Governments", Journal of International Trade and Economic Development" (1997).
6. "Role of State Governments in Fiscal Reforms", Journal of International Economic Studies, Vol. 10, 1995, pp. 95-118.
7. "Harmonizing Domestic Trade Taxes in India", Theme paper at the Indian Economic Conference, December 27-30, 1994. Indian Economic Journal, December, 1994.
8. "Proposals for State Level Budgetary Reforms", Economic and Political Weekly, Vol. XXVII, February 2, 1992.
9. "Impediments to Internal Trade and Allocative Distortions in India". Working Paper, National Institute of Public Finance and Policy, New Delhi 1993.
10. "Economic Analysis of Sales Taxation in India", (with V. B. Tulasidhar), Bulletin for International Fiscal Documentation, Vol. 40, No.7, 1986.
11. "Cost and Efficacy of Fiscal Incentives - The Case of Sales Tax Subsidy", (with V. B. Tulasidhar), Economic and Political Weekly, Vol. XXI, No. 41 1986.
12. "Economic and Political Determinants of State Tax Revenues", Economic and Political Weekly, Vol. XV, No. 47. 1979.
13. "Ideological Factors, Political Stability, and Tax Revenue Determination", Public Finance/ Finances Publiques, Vol. XXXIV, No.3, 1979.
15. "Structural Differences in Municipal Finances in Gujarat", (with A. Sarma), Artha-Vikas, Vol. XII, No. 1, 1976.

***Other Literary Activities:***

Monthly Columnist with Business standard (2004 – 2010).  
Monthly Columnist with Financial Express, (2010 onwards)