

CHAPTER 2

Introduction

2.1 The Thirteenth Finance Commission (FC-XIII) was constituted by the President under Article 280 of the Constitution on 13 November 2007 to make recommendations for the period 2010-15. Dr. Vijay Kelkar was appointed the Chairman of the Commission. Dr. Indira Rajaraman, Professor Emeritus, National Institute of Public Finance & Policy (NIPFP), Dr. Abusaleh Shariff, Chief Economist, National Council of Applied Economic Research (NCAER), and Professor Atul Sarma, Former Vice-Chancellor, Rajiv Gandhi University (formerly Arunachal University) were appointed full time Members. Shri B.K. Chaturvedi, Member, Planning Commission was appointed as a part-time Member. Shri Sumit Bose was appointed as Secretary to the Commission (Annex 2.1). Subsequently, the President appointed Dr. Sanjiv Misra, Former Secretary (Expenditure), Ministry of Finance as Member of the Commission in place of Dr. Abusaleh Shariff, who was unable to join (Annex 2.2).

Terms of Reference

2.2 The Terms of Reference (ToR) of the Commission included the following:

“... 4. *The Commission shall make recommendations as to the following matters, namely:-*

- i) *the distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided between them under Chapter I Part XII of the Constitution and the allocation between the States of the respective shares of such proceeds;*

- ii) *the principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India and the sums to be paid to the States which are in need of assistance by way of grants-in-aid of their revenues under article 275 of the Constitution for purposes other than those specified in the provisos to clause (1) of that article; and*

- iii) *the measures needed to augment the Consolidated Fund of a State to supplement the resources of the Panchayats and Municipalities in the State on the basis of the recommendations made by the Finance Commission of the State.*

5. *The Commission shall review the state of the finances of the Union and the States, keeping in view, in particular, the operation of the States' Debt Consolidation and Relief Facility 2005-2010 introduced by the Central Government on the basis of the recommendations of the Twelfth Finance Commission, and suggest measures for maintaining a stable and sustainable fiscal environment consistent with equitable growth.*

6. *In making its recommendations, the Commission shall have regard, among other considerations, to -*

- (i) *the resources of the Central Government, for five years commencing on 1st April 2010, on*

- the basis of levels of taxation and non-tax revenues likely to be reached at the end of 2008-09;*
- (ii) *the demands on the resources of the Central Government, in particular, on account of the projected Gross Budgetary Support to the Central and State Plan, expenditure on civil administration, defence, internal and border security, debt-servicing and other committed expenditure and liabilities;*
 - (iii) *the resources of the State Governments, for the five years commencing on 1st April 2010, on the basis of levels of taxation and non-tax revenues likely to be reached at the end of 2008-09;*
 - (iv) *the objective of not only balancing the receipts and expenditure on revenue account of all the States and the Union, but also generating surpluses for capital investment;*
 - (v) *the taxation efforts of the Central Government and each State Government and the potential for additional resource mobilisation to improve the tax-Gross Domestic Product ratio in the case of the Union and tax-Gross State Domestic Product ratio in the case of the States;*
 - (vi) *the impact of the proposed implementation of Goods and Services Tax with effect from 1st April, 2010, including its impact on the country's foreign trade;*
 - (vii) *the need to improve the quality of public expenditure to obtain better outputs and outcomes;*
 - (viii) *the need to manage ecology, environment and climate change consistent with sustainable development;*
 - (ix) *the expenditure on the non-salary component of maintenance and upkeep of capital assets and the non-wage related maintenance expenditure on plan schemes to be completed by 31st March, 2010 and the norms on the basis of which specific amounts are recommended for the maintenance of the capital assets and the manner of monitoring such expenditure;*
 - (x) *the need for ensuring the commercial viability of irrigation projects, power projects, departmental undertakings and public sector enterprises through various means, including levy of user charges and adoption of measures to promote efficiency.*
7. *In making its recommendations on various matters, the Commission shall take the base of population figures as of 1971, in all such cases where population is a factor for determination of devolution of taxes and duties and grants-in-aid.*
 8. *The Commission may review the present arrangements as regards financing of Disaster Management with reference to the National Calamity Contingency Fund and the Calamity Relief Fund and the funds envisaged in the Disaster Management Act, 2005 (53 of 2005), and make appropriate recommendations thereon.*
 9. *The Commission shall indicate the basis on which it has arrived at its findings and make available the estimates of receipts and expenditure of the Union and each of the States."*
- 2.3 The following additional item was added to the terms of reference of the Commission vide President's Order published under S.O. No. 2107 dated 25 August 2008 (Annex 2.3).
- "8.A. Having regard to the need to bring the liabilities of the Central Government on account*

of oil, food and fertilizer bonds into the fiscal accounting, and the impact of various other obligations of the Central Government on the deficit targets, the Commission may review the roadmap for fiscal adjustment and suggest a suitably revised roadmap with a view to maintaining the gains of fiscal consolidation through 2010 to 2015.”

2.4 The Commission was initially required to submit its report by 31 October 2009 covering the five-year period between 1 April 2010 and 31 March 2015. The conduct of elections to the Fifteenth Lok Sabha and certain State Legislative Assemblies in April-May 2009 warranted a postponement of visits by the Commission to some states. The conduct of elections also led to the delay in the presentation of the regular Budget of the Union as well as of some State Governments for the year 2009-10. Consequently, information from the Centre and some of the states on their fiscal position and projections for 2010-15 could not become available to the Commission till August 2009. In view of the above developments, the Commission was granted an extension by the President till 31 January 2010 with the condition that its report be submitted by 31 December 2009 (Annex 2.4).

Administrative Arrangements

2.5 As has been the experience of previous Commissions, this Commission also faced a number of teething problems relating to infrastructure availability, including office space and staff. These difficulties constrained its initial operational effectiveness.

2.6 The Commission could initiate its preliminary tasks only in January 2008 when it was able to acquire some temporary office space at Jeevan Bharati Building, Connaught Place, New Delhi. The Commission could finally move into its regular office space at the Hindustan Times House only by May 2008. A special effort was made to get Central and State Government officers on deputation to the Commission. The process for appointing suitable staff on deputation continued till late 2008. The lists of sanctioned posts and functionaries are given in annexes 2.5 and 2.6. The

routine house-keeping functions were outsourced so that expenditure was minimised.

2.7 Considering the importance of ensuring that future Finance Commissions are able to commence their work as quickly as possible, it is necessary that these problems, faced by successive past Commissions, are effectively resolved.

Key Activities

2.8 The Commission was delegated the powers of a department of the Central Government (Annex 2.7). The Commission's budget was assigned a separate head of account. This enabled the Commission to function independently.

2.9 Our recommendations have been based on a detailed assessment of the financial position of the Central and the State Governments, as well as substantial information and economic data gathered through consultations, submissions and research studies. A public notice was issued in all leading newspapers of India in December 2007 (Annex 2.8) inviting views/comments from all interested individuals, knowledgeable persons, organisations and other sources on various issues related to the terms of reference of the Commission. The request for suggestions was also posted on the Commission's website.

2.10 The Commission held its first meeting on 3 January 2008 after the Chairman and three Members had assumed charge. The fourth Member assumed office on 31 March 2008. In addition to adopting the Rules of Procedure of the Commission (Annex 2.9), the tasks before the Commission were reviewed in this meeting. The Commission held 123 meetings on the dates indicated in Annex 2.10. These meetings were held at HT House in the K.C. Neogy Room, which was designated the Committee Room of the Finance Commission and named after Shri K.C. Neogy, the distinguished Chairman of the First Finance Commission. The list of meetings excludes the meetings held with the State Government representatives at state capitals during the visits by the Commission.

2.11 All the State Governments were requested to submit their memoranda, along with detailed

information on their fiscal and financial performance in the prescribed proforma, by 1 May 2008. An interactive online discussion with the State Finance Departments/State Finance Commission Cells was organised through video-conferencing on 11 and 12 February 2008 to enable them to seek clarifications on the information sought by the Finance Commission on the various topics. All states were provided the facility to upload the data directly on to the Commission's website. This ensured minimisation of data entry errors.

2.12 Detailed information/data on assessment of the resources and expenditure of the Union Government for the period 2002-03 to 2014-15 in 22 formats and on 43 issues/topics, as well as their views on ToR of the Commission, were sought from the Ministry of Finance vide letter dated 31 March 2008 with a request to furnish the information by 31 May 2008. These formats were also sent to 16 ministries/departments of the Central Government for providing information related to their respective subjects.

Consultations

2.13 The Chairman wrote letters to all Chief Ministers, Union Ministers, heads of national and regional political parties, the country's Executive Directors in IMF, World Bank and ADB and other eminent persons in various walks of life, seeking their views on the issues before the Finance Commission.

2.14 Similar letters were addressed by the Secretary to all Union Secretaries, Chief Secretaries/Finance Secretaries of the states, a number of universities, including IIMs and IITs, soliciting their inputs on issues related to the ToR of the Commission.

2.15 Five regional meetings of economists and economic administrators were organised for detailed consultation and exchange of views on the issues before the Commission. These were held on 23 January 2008 at New Delhi; on 25 February 2008 at Chennai; on 10 March 2008 at Kolkata; on 26 March 2008 at Pune and on 10 April 2008 at

Shillong. A list of participants is placed in Annex 2.11.

2.16 A meeting with Chairmen/Members of previous Finance Commissions was held on 2 May 2008 at the India International Centre, New Delhi. A number of previous Chairmen and Members participated. This meeting provided very useful guidance to the Commission. A list of participants is placed in Annex 2.12.

2.17 Before undertaking visits to the states, meetings were held with the respective Accountants General of each of the 28 states. This enabled the Commission to obtain an overview of the states' fiscal and financial position with reference to key indicators including growth rates of Gross State Domestic Product (GSDP), efficiency in expenditure, physical and financial performance of various sectors, financial health of Public Sector Undertakings—particularly those related to transport and power sectors—and the status of finalisation of accounts of the state-owned companies. The schedule of meetings held is listed in Annex 2.13.

2.18 We greatly appreciate the support and inputs provided by the Comptroller and Auditor General (C&AG) of India in facilitating our interaction with the Accountants General and for the detailed views on the ToR of the Commission, including information regarding on-going reform efforts in the direction of migration to accrual-based accounting system by the Union and State Governments, management of backlog of accounts and audit of state PSUs and the state of accounts and audit of local bodies. Detailed discussions on various issues were also held with the CA&G on 16 June 2009.

2.19 We would like to thank the Reserve Bank of India (RBI) for making available data and analysis on various fiscal issues, particularly on post-FRBMA (Fiscal Responsibility and Budget Management Act) fiscal architecture and the RBI Staff Study Report on 'Fiscal Consolidation by Central and State Governments: The Medium Term Outlook'. The RBI also took the initiative in conducting a number of other studies which

provided very useful information and analytical data on various issues related to the Finance Commission.

Workshops and Seminars

2.20 A number of workshops/seminars were organised, each focused on significant issues before the Commission, as follows:

- i) A workshop to discuss issues relating to 'Local Self Government' was held at Bengaluru on 26 February 2008. A list of participants is placed in Annex 2.14.
- ii) A meeting on 'Priorities Before the Thirteenth Finance Commission' was held at the Y.B. Chavan Centre, Mumbai on 27 March 2008. A list of participants is placed in Annex 2.15.
- iii) A conference was held by the Centre for Research in Rural and Industrial Development (CRRID), Chandigarh to consider the 'Special Problems and Prospects of Development of Border Areas' on 5 April 2008. A list of participants is placed in Annex 2.16.
- iv) An international seminar on 'Challenges Before the Thirteenth Finance Commission' was organised by The Foundation for Public Economics and Policy Research (FPEPR) at India Habitat Centre, New Delhi on 17 May 2008. A list of participants is placed in Annex 2.17.
- v) A seminar was organised by the National Institute of Public Finance and Policy (NIPFP) on 'Issues Before the Finance Commission' on 23-24 May 2008. A list of participants is placed in Annex 2.18.
- vi) Another seminar was organised by the NIPFP on 'Issues Related to India's Fiscal System' on 15 November 2008. A list of participants is placed in Annex 2.19.
- vii) A workshop on 'Inter-state and Intra-state Economic Disparities in India: Implications for the Thirteenth Finance Commission' was

held on 13 December 2008 at Asian Development Research Institute (ADRI), Patna. A list of participants is placed in Annex 2.20.

- viii) A workshop on 'Empowering the Panchayati Raj Institutions (PRIs)' was held at the Institute of Rural Management, Anand (IRMA), Gujarat on 22-23 December 2008. A list of participants is placed in Annex 2.21.
- ix) A workshop on 'Development of Good Governance Index for the States in India' was organised by the National Institute of Administrative Research, Mussoorie at the India International Centre, New Delhi on 14 November 2008. A list of participants is placed in Annex 2.22.
- x) A conference on India's medium-term macroeconomic and fiscal outlook was held at New Delhi on 2 June 2009. A list of participants is placed in Annex 2.23.
- xi) Expenditure on employees' salaries and pension benefits forms a major part of the public expenditure of states. A study was commissioned in May 2009 to work out the approach and roadmap through which states can build reliable employee and pensioner data bases as well as a data management systems. This will enable them to ensure effective fiscal planning as well as simulate the fiscal impact of recommendations by future Pay Commissions and Finance Commissions. A conference was held on 30 July 2009 at the India International Centre, New Delhi to discuss various options on this issue.

2.21 These seminars, addressed by prominent economists, financial sector administrators, policy makers and practitioners provided significant inputs to the Commission's work.

2.22 A meeting with the state Finance Ministers was held on 16 September 2008. A number of issues on Centre-state fiscal relations covering the common problems of all states as well as special problems of groups of states were discussed during

this meeting. The state Finance Ministers, for the first time, presented a collective memorandum to the Commission which greatly facilitated our work. A list of participants is placed in Annex 2.24.

2.23 A meeting between the Finance Commission and the Planning Commission was held on 23 October 2009. The Chairman of the Finance Commission, Deputy Chairman of the Planning Commission and Members of both the Commissions discussed a number of issues related to the Centre and the states as well as arising from the ToR. These included the fiscal position of the Centre and states, the requirements of GBS, additional funding requirements for implementing flagship programmes and options for fiscal adjustments by the Centre and states. The list of participants is given in Annex 2.25.

2.24 A large number of central ministries/ departments had sent their comments on the Terms of Reference of the Commission with reference to their respective subject matter. Detailed discussions were held with the various ministries/departments on the issues concerning them as per the schedule indicated in Annex 2.26.

Visits of the Commission

2.25 The Commission visited all the 28 states between June 2008 and July 2009 as part of consultations with the State Governments and other key stakeholders. The State Governments sent their memoranda in advance. The visits to states were briefly suspended during April and May 2009 due to elections for the Lok Sabha and some state legislative assemblies. During state visits, discussions were held with the Chief Ministers, their cabinet colleagues, and other senior officials of the State Governments on the fiscal and financial situation of the states their funding priorities and requirements. In each state, during the course of the visit, separate meetings were held with representatives of recognised political parties, representatives of urban and rural local bodies and representatives of trade and industry. The Commission also undertook field visits which enabled it to get first hand experience of important developmental issues. The itinerary of the state visits is placed in Annex 2.27. A list of participants who attended the discussions during these visits is placed in Annex 2.28. We are thankful to the State Governments for making extensive arrangements to ensure fruitful discussions and field visits by the Commission.

Box 2.1: Research Studies

FC-XIII commissioned 29 external and two in-house studies. The basic motivation has been to obtain an in-depth understanding of various issues that have implications on the Terms of Reference of FC-XIII. These studies have addressed issues ranging from inter-regional implications of redistribution of fiscal transfers in a computable general equilibrium framework; forecasting and policy simulations in a macrofiscal modelling framework; growth and trade impact of GST; integrating environment, ecology and climate concerns in Indian fiscal federalism; inter-state distribution of central subsidies to strengthening justice delivery systems; increasing cost-effectiveness of defence expenditure and index of governance. These studies have been conducted by scholars based in universities and leading research institutions located in different parts of the country. One study, viz. 'Problems and Prospects in Border Areas of Northeast India', has been conducted by a team of scholars drawn from all the universities in the North-East and IIT, Guwahati. These studies, many of which have been pioneering in terms of analytical techniques or empirical analysis, have brought out new insights, validated intuitive perceptions, widened perspectives of Indian Fiscal Federalism and evaluated possible implications of issues such as GST. Just to illustrate, one study has highlighted that equivalent variation of transfers from the high income region to middle and poor income regions not only raises income and welfare in the latter, but also positively impact the former. Similarly, another study shows that various subsidies and tax expenditure by the Government of India benefit the high income states more than proportionately. Again, evaluating the possible impact of GST in a computable general equilibrium integrating both I-O and B (capital) matrix, it is observed that GST induces huge positive trade and income effects. Insights obtained from these invaluable studies have, directly or indirectly, influenced the thinking and deliberations of FC-XIII. Additionally, these studies would be a valuable addition to the existing literature on Indian Fiscal Federalism.

2.26 With a view to keeping abreast of the latest international developments in fiscal federalism, measures to improve the quality of public expenditure, environmental issues and Goods and Services Tax (GST), the Commission visited the US and Canada during 14-24 October 2008. During the US visit, in addition to various meetings with international experts, the Commission attended a workshop and a seminar at Washington DC. The workshop was organised jointly by the World Bank and IMF and the seminar was organised by the Centre for Advanced Studies of India (CASI), University of Pennsylvania, Philadelphia. Both reviewed the issues before the Commission. In Canada, the Commission met officials of the Federal Government as well as officials of the provinces of Quebec and Ontario. The Commission also participated in a seminar organised by the International Development Research Centre (IDRC), Ottawa. Annex 2.29 provides details of the visits.

Studies Commissioned and Other Inputs

2.27 Our task covered a very broad spectrum of issues. Hence, in addition to the data/information collected from the states and the consultative process followed to elicit views and suggestions on various aspects, a number of research studies were sponsored by the Commission. These studies, undertaken by premier research institutions, contributed to the knowledge base of the Commission, enhancing its analytical ability in making its recommendations. We recommend that once our report is tabled in Parliament, the study reports, as listed in Annex 2.30, be made available on the Commission's website for use and reference by students, researchers, academicians and all others interested in these issues. Our programme of research and studies was made easier by the delegation of financial powers by the Ministry of Finance for this purpose.

2.28 The Commission recognises the role of innovation in enhancing outcomes and better managing the environment. At the request of the

Chairman, the National Innovation Foundation compiled state-wise booklets which included:

- i) Innovations developed within the particular state and relevant nationally.
- ii) Innovations from the rest of the country relevant to the particular state.
- iii) Relevant herbal practices and products of the state.

These state-specific booklets were shared with the states during the Commission's visits. These booklets were also put up on the Commission's website to enable public access. We are thankful to the National Innovation Foundation and its Chairman, Dr.R.A. Mashelkar and Vice-Chairman Prof. Anil K. Gupta for preparing these very useful volumes, one for each state, at very short notice.

2.29 The Commission called for information on innovations introduced by State Governments to improve service delivery and administrative systems. A number of significant innovations were highlighted by the states. There is clearly a need to create a climate and nurture a culture for diffusing innovations in public systems.

2.30 The reports of earlier Finance Commissions provided extremely useful inputs to our work. We also consulted extensively reports of other commissions and committees, such as the Second Administrative Reforms Commission (SARC), as well as other government commissions, committees and expert groups.

Working Groups and Task Forces

2.31 A technical group chaired by Dr. Indira Rajaraman, Member of the Commission and Shri Ramesh Kolli, Additional Director General, Ministry of Statistics and Programme Implementation and comprising Dr. R.C. Sethi, Additional Registrar General of India; Shri R. Sridharan, Adviser (FR), Planning Commission; Dr. Laveesh Bhandari, Director, Indicus Analytics Pvt. Ltd., New Delhi and Dr. Rathin Roy, Economic Adviser of the Commission as Members, examined the feasibility of utilising district level indicators for measuring the intra-state disparities.

2.32 A working group was constituted under the chairmanship of Shri T.N. Srivastava, Member Secretary, FC-XI and Dr. Pradeep Apte, from the Department of Economics, Fergusson College, Pune and Member, State Finance Commission (SFC), Maharashtra; Prof. Nripendra Nath Bandyopadhyay, Member, Third SFC, West Bengal; Dr. Tapas Sen, Senior Fellow, National Institute of Public Finance & Policy; Prof. M.A. Oommen from the Institute of Social Sciences and Shri Dharmendra Shukla, Member Secretary, Third SFC Madhya Pradesh, as Members to draw up a common template for the use of SFCs.

2.33 A task force comprising Shri Arbind Modi, Joint Secretary, Department of Revenue as the Chairman and officers of FC-XIII, namely, Shri V. Bhaskar and Shri B.S. Bhullar, Joint Secretaries; Dr. Rathin Roy, Economic Adviser; and Shri Ritvik Pandey, Deputy Secretary, as Members, was set up to assist the Commission on issues related to the proposed implementation of GST from 1 April 2010.

2.34 Another technical working group was constituted to review the Debt Consolidation and Relief Facility (DCRF) 2005-10. This was headed by Dr. Rathin Roy, Economic Adviser, FC-XIII with Mrs. Anuradha Prasad, Finance Manager (Maritime Systems), Ministry of Defence; Shri B.M. Misra, Adviser, Central Office, Reserve Bank of India, Mumbai and Shri Vijay Singh Chauhan, Additional Director, Directorate of Revenue Intelligence, New Delhi, as Members.

2.35 We wish to place on record our appreciation of the contribution made by these groups.

Other Meetings

2.36 A high level Ethiopian delegation led by Mr. Dagfe Bula, Speaker of the House of Federal Democratic Republic of Ethiopia visited the Commission on 7 May 2008. Another delegation from Ethiopia led by HE Mr. Mesfin Mengistu, Chairperson of Expenditure Management & Control Standing Committee of the House of Peoples' Representatives of the Federal Republic of Ethiopia visited the Finance Commission on 5 November 2008 to keep abreast of the system of fiscal

federalism in India. A group of 23 officials from Bhutan, Indonesia, Philippines and Thailand visiting India under the Colombo Plan as a part of the Capacity Building Programme to share Indian Governing Practices also visited the Finance Commission on 21 August 2009 to familiarise themselves with the financial devolution practices in India.

2.37 The Commission had the benefit of receiving views on various issues relating to its terms of reference from a large number of eminent personalities from various walks of life, who met the Chairman, Members and Secretary of the Commission. The list of visitors who met the Chairman is placed in Annex 2.31.

2.38 A two-month internship programme was introduced in the Commission for providing exposure to postgraduate students in Economics/Public Finance/Financial Management, on the working of the Finance Commission. There was an overwhelming response from the candidates seeking a chance to work as interns in the Commission. Seven interns worked in the Commission on short term projects.

2.39 We inherited an excellent website from FC-XII. The Commission's website was re-designed around four objectives. The first was to be a permanent storehouse of information on this Finance Commission and previous Finance Commissions for all stakeholders and to provide continuity between Commissions. The second was to provide a status of its ongoing work including a summary of the discussions it held with all State Governments. The third was to seek suggestions on issues before the Commission, both in response to specific discussion papers posted on the website as well as *suo moto* suggestions from interested parties. The fourth was to act as a medium for exchange of information between State Governments and the Commission. Data exchange was web-enabled, ensuring quicker and more accurate transmission of information. The site which was designed to ensure easy access to data received nearly 1,50,000 hits between January 2008 and December 2009. We expect that the National Informatics Centre (NIC) Unit in the

Ministry of Finance will maintain this website till the next Commission takes it over.

Acknowledgements

2.40 We would like to place on record our appreciation of the valuable and wide ranging contribution of the officers in the Commission. Their untiring work and diligent analysis of all the material received by the Commission was extremely useful for us in formulating our views on various issues arising from our Terms of Reference. We are deeply thankful to Shri V.Bhaskar and Shri B.S. Bhullar, Joint Secretaries; Dr. Rathin Roy, Economic Adviser; Shri Rajib Kumar Sen, Shri P.K.Verma and Shri S.K.Bansal, Directors; and Shri Ritvik Pandey, Deputy Secretary. We were also fortunate to have benefited from the services of Shri G.R Reddy as Adviser, who joined us in October 2009, after Dr. Roy left to take up his assignment with UNDP,

Brazil. Shri Sanjeev Joshi, Dr. R.N.Sharma, Shri Subhra Ray, Smt. Neeru Shad Sharma, Joint Directors and Shri Harish Pokhriyal, Dr. Manish Gupta, Shri J.K. Rathee, Shri A.S.Parmar, Shri D. Brahma Reddy, Shri Upendra Sharma, Deputy Directors and all the other officers and members of the staff, are listed in Annex 2.6, contributed significantly to our work. Smooth running of housekeeping by the support staff, including those on contract, ensured the efficient functioning of the office. Our special thanks are due to Shri S. Ravi, PS to Chairman and our personal staff who put in their best efforts throughout the past two years. We would like to thank the team from the National Informatics Centre, in particular, Shri Nagesh Shastri, Senior Technical Director and Shri P.K. Garg, Technical Director, for managing the IT requirements of the Commission, as well as the Government of India Printing Press for printing this report on time.