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CLASS NOTES
POLITY – FINANCE COMMISSION

- **Article 280 requires that the President of India should appoint a Finance Commission within two years from the commencement of the Constitution and thereafter once in every five years or even earlier, if necessary. It also specifies broadly the Terms of Reference (ToR) of the Finance Commission and its composition.**
- **Article 280 has fixed the total strength of Finance Commission by specifying that it should consist of a Chairperson and four other members.**
- **The Finance Act 1951, Section (3) specifies the qualifications for the Chairperson and members. According to the Act, 'the Chairperson of the Commission shall be selected from among persons, who have or had experience in public affairs.**
- **The other members shall be selected from among persons who: 1) are or have been or qualified to be appointed, as a Judge of a High Court; or 2) have expertise in financial and accounts matters; or 3) are profound administrators; or 4) have expertise in economics.**

FUNCTIONS

- **The distribution between the Union and the States of the net proceeds of taxes revenues and the allocation between the States of the respective shares of such proceeds.**
- **Redressal of vertical imbalances between the taxation powers and expenditure responsibilities of the centre and states.**
- **Equalization of all public service across the states.**
- **The principles that 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 by way of grants-in-aid of their revenues.**
- **The measures needed to augment the Consolidated Fund of a State to supplement the resources of the local bodies on the recommendations made by the State Finance Commission.**
- **The continuance or modification of the terms of any agreement entered into by the Government of India with the Government of any State specified in Part 'B' of the First Schedule under clause (i) of Article 278 or under Article 306.**
- **The Commission shall use the latest Census for drawing the population data while making its recommendations.**
- **Any other matter referred to it by the President.**
- **In the first phase the Commission addresses letters to the State Governments, asking them to submit estimates of their expenditure and revenue for over the next five years.**
- **Once the estimates are received, the Commission scrutinizes these estimates and calls for the concerned officers from the States to its Headquarters in Delhi for clarifications.**
- **Commission hears the Chief Minister and the Finance Minister of each State & the financial estimates delved upon.**

- State can submit a memorandum outlining their needs and demands. The Commission also hears and receives memoranda pertaining to finances from industry and bankers.
- Commission meets in Delhi to finalize the report of each and every State. It submits its report to the President of India a few months before the annual budget presentation. The President then recommends the same for consideration and implementation by the Union Cabinet.
- The Fifteenth Finance Commission was constituted on November 27, 2017.
- While constituting the commission, the central government decides the terms of reference. This includes the reference points to be used for formulating recommendations such as which census will be used as a reference point for factoring in the population of states.
- After holding consultations with all the stakeholders that include the ministries and departments of the Union government, state governments, trade bodies, banks and industry, the Commission finalizes the formula for dividing the tax pie for a period of five years.
- The Finance Commission also decides the share of taxes and grants to be given to the local bodies in states. This part of tax proceeds is called Finance Commission Grants, which is a part of the Union budget.
- The main tasks of the Commission were to strengthen cooperative federalism, improve the quality of public spending, and help fiscal stability.
- The Chairperson felt that there is a need to reappraise the formula of devolution of revenues from Union to states.
- In a federal setup, two important imbalances can be seen 1) Imbalances of functions and powers & 2) distribution of financial resources between the Union and other units of government.
- As the local bodies have meager resources of their own, therefore they have to depend on devolution of funds from the central and state governments. It has been observed that they rely more on fiscal transfers from the state government.
- These taxes are, generally, shared on the basis of recommendations of the State Finance Commission (SFC) of the state.
- SFC is assigned the task of reviewing the financial position of local bodies; and recommending the assignment of various taxes, duties, fees, and grants in- aid to be given to local bodies from the Consolidated Fund of the states.
- The constitution of SFC at a regular interval of five years is mandatory requirement for all states in India
- Constitutional makers were quite cautious on this account and provided for a Finance Commission (FC) under Article 280 to recommend mainly the financial transfers from the Union to states to reduce vertical as well as horizontal federal fiscal imbalance
- The FC is required to be constituted after the expiry of every five years. The responsibilities assigned to the Commission, under the Constitution are originally provided in Article 280 (3)
- Finance Commission should govern the quantum of grants-in-aid to states out of the Consolidated Fund of India; and any other matter, that is, referred to the Commission by the President in the interest of sound finance.
- Similar sort of arrangement was desired since long in the sphere of State- local relations.

- **Besides other measures and reforms, devolution of financial resources to these bodies was ensured through periodic constitution of the SFC under the 73rd and 74th Constitutional Amendments.**
- **The Local bodies heavily depend on the state governments in matter of grants. In this context, sources of revenue assigned to the local bodies are generally insufficient.**
- **The Seventy Fourth Constitutional Amendment Act in the statement of its objectives observed, "In many States, local bodies have become weak and ineffective on account of a variety of reasons, including the failure to hold regular elections, prolonged supersession and inadequate devolution of powers and functions. As a result, Urban Local Bodies are not able to perform effectively as the vibrant democratic units of self government"**
- **In order to meet the constitutional requirements under Article 243 I and 243 Y inserted by the 73rd and 74th constitutional Amendments to the Constitution, the states passed the legislation to setup the State Finance Commission.**

COMPOSITION OF SFC

- **Most of the states have setup four to five Finance Commissions till the year 2019.**
- **A State Finance Commission is appointed at the expiry of every five years. However, there is no fixed term of its working; and it ceases to exist as soon as it submits its report**
- **In every state the appointment of State Finance Commission takes place on the basis of its announcement made by the Governor; and it comes into existence from the date of assuming of charge by its Chairman and members**
- **As far as composition is concerned, there is no uniformity and not much variation too.**
- **In some states their strength is specified by the state legislation**
- **For instance in Punjab, the Finance Commission consists of a Chairman and four other members. Similarly in Tamil Nadu it consists of one Chairman and four members.**
- **In Haryana, the third Finance Commission comprised of one Chairman and three members, whereas the fifth Finance Commission consisted of seven members including one Chairman and one Member Secretary**
- **Some of the states have clearly specified the qualifications/conditions for the appointment of Chairman and members, while in other states there is no such specification**
- **In Punjab, the person to be appointed as Chairman of the Finance Commission is required to have an experience in public affairs; and the persons to be appointed as Members thereof are required to have: special knowledge and experience in economic and financial matters regarding Panchayats; or special knowledge and experience in economic and financial matters regarding Municipalities; or wide experience in financial matters, and administration; or special knowledge of economics**
- **Before appointing a person as a Chairman or Member of the State Finance Commission, the Governor has to satisfy herself/himself that the person to be appointed has no financial or any other interest as is likely to affect prejudicially her/his functions as Chairman or State Finance Commission Member.**
- **After the appointment of Chairman and Members of the State Finance Commission, the Governor also has to satisfy herself/himself from time to time with respect to the Chairman and Members of the Finance Commission that they may have no financial or any other interests**

- **Can be disqualified on the basis of unsound mind, undercharged insolvent, convicted of an offence, which involves moral turpitude; has financial or any other interest in appointment as a member or Chairman.**
- **Every member of the State Finance Commission holds office for such period as may be specified in order of the Governor appointing her/him as such but shall be eligible for reappointment, provided that s/he may, by a letter addressed to the Governor, resign her/his office, at any time prior to the period specified in her/his appointment letter.**
- **The Chairman and Members of the Finance Commission may render whole time or part time service to the SFC as the Governor may in each case specify; and they shall be paid fees or salaries and such allowances as the State Government may prescribe from time to time. (The Punjab Finance Commission for Panchayats and Municipalities Act, 1994.**
- **Finance Commission at the state level are being constituted to review the financial position of the Panchayats and Municipalities; and make recommendations.**
- **Government of Tamil Nadu, the State Finance Commission shall study and review the financial position of village panchayats, panchayat union councils, district panchayats, municipalities and municipal corporations; in following matters - the distribution between the state and local bodies of the net proceeds of the taxes and duties levied and collected by the state; – the determination of taxes, duties, tolls and fees, which may be assigned to, or appropriated by the local bodies; and – the grants-in-aid to the local bodies from the Consolidated Fund of the State.**
- **The measures needed to improve the financial position of the panchayats and municipalities. Any other matter referred to the Finance Commission by the Governor in the interest of sound financial position of the local bodies.**
- **The third Finance Commission in Tamil Nadu and the subsequent commissions were asked to go further in addition measures, which are required to improve the financial position of the local bodies taking into account inter-alia, their level of debt, pension and interest payment liabilities, possibilities of regulating the borrowing power and containing the debt liabilities of local bodies depending on their resource position and their ability to service the debt.**
- **Draw a monitorable fiscal reforms programme, which will be aimed at reduction of revenue deficit of the local bodies, and a scheme for providing an incentive to local bodies within the ambit of devolution mechanism, that is, linked to progress in implementing the programme.**
- **Possible new avenues for tapping resources in rural and urban local bodies, keeping in view the local body tax structure in other states;**
- **After review of the present system for assessing the accountability of the local bodies in utilising the resources raised or received from the State and Central Governments and other agencies, and also the maintenance of local body accounts and database on the basis of recommendations of the Central Finance Commission, for an effective operation of these recommendations;**
- **Measures to improve the administrative arrangements already made by the Government consequent on the reclassification of Town Panchayats;**
- **The Commission shall also suggest reclassification of other local bodies also keeping in view their present status and the re-organisation exercise, which is already undertaken for the town Panchayats**
- **In making its recommendation, the Commission shall keep in view the resources of the State Government, demands thereon, expenditure of the State on person and debt servicing, including the debt servicing on behalf of the local bodies/other committed expenditure or liabilities of the State**

Government and the need to generate adequate surplus on revenue account for State's Commitments on Capital account and commitments of the State Government

- **Commission should recommend The annual revenue resources review of the local bodies.**
- **Commission shall recommend the scope for better fiscal management in major components of recurring and nonrecurring items of expenditure.**
- **The State Finance Commission shall also review the functions of Gram Sabha, its linkages with Non-Governmental Organisations, line agencies/departments on par with other states and suggest necessary measures to strengthen the grassroots democracy.**
- **The first SFC in Punjab kept the following objectives before it, while making the recommendations: To provide adequate funds to the local bodies; To enable the local bodies to maintain essential services at a desirable level; To create a financial surplus; To correct the vertical and horizontal imbalances among the local bodies; and To encourage fiscal responsibility and autonomy.**
- **As per the government notification in Punjab, the State Finance Commission may determine its procedure in the performance of its functions; and has all the powers of a Civil Court under the code of Civil Procedure, 1908**
- **The Governor passes every recommendation made by the State Finance Commission under the Act together with explanatory memorandum as to the action taken thereon to be laid before the legislature of the State.**
- **In the report of Fifteenth Finance Commission: "The total grants to local bodies for 2020-21 has been fixed at Rs 90,000 crore, of which Rs 60,750 crore is recommended for rural local bodies (67.5%) and Rs 29,250 crore for urban local bodies (32.5%). This allocation is 4.31% of the divisible pool.**
- **The grants will be divided between states based on population and area in the ratio 90:10. The grants will be made available to all three tiers of Panchayat- village, block, and district".**
- **The Uttar Pradesh and Tamil Nadu have been asking for added tasks and responsibilities to their SFCs .**
- **It has been observed that some reports of the SFCs have been analytically weak. The main reasons are inadequately staffed SFCs; and weak data base.**
- **In addition, their recommendations have also been ignored by the state government, thus denying the rural local bodies their rightful share of state resources, which affect their functioning.**
- **The Tamil Nadu SFC, suggested a number of new taxes for local bodies such as betting tax, lighting tax, surcharge on sales tax, income from minor minerals, taxes on hotels and guest houses, library tax, etc.**
- **Uttar Pradesh and other states have a range of new taxes and other measures were suggested by the SFCs, which were also implemented by the governments.**
- **The PRIs of UP levying surcharge on various taxes such as property tax, land revenue, sales tax, construction fee and so on**
- **In Punjab, the First SFC observed that "It is essential that for their growth and stability, the Municipalities should have growing resources in their domain. Apart from the tax, non-tax revenues and the transfer from higher levels of Government, the Municipalities should also rely on the institutional loans to promote the development and revenue yielding projects."**
- **The Third Finance Commission added that essential funds are shown to have been released to Gram Panchayats for the implementation of centrally sponsored schemes. Since the role of Gram**

Panchayats in the implementation of these programmes is marginal as such these funds are not utilised by them as their own funds.

- **The Commission also observed that major portion of PRI's expenditure is on traditional civic functions only; and the expenditure on development and related activities is only marginal.**
- **The SFC reports also carry a chapter/part on "Action Taken Report", indicates the seriousness of respective governments towards the implementation of the recommendations of SFCs.**
- **States have not been setting up their SFCs regularly, as mandated. They are not submitting the reports in time, lacking the proficiency.**
- **They have huge task of considering large number of local governments. They face a crucial problem of reliable data.**
- **The SFCs and local governments are seen to be of inferior constitutional status from the Union Finance Commission.**
- **The recommendations made by 15th finance commission are based on the census report 2011. It will impact the required allocations of the states.**
- **Vertical devolution recommended to local governments From 0.78% of the divisible pool by 11th FC was raised to 4.23% for local govts by 15th FC.**
- **The performance-linked grants introduced by the Thirteenth Finance Commission earmarked 35% of local grants specifying six conditions for panchayats and nine for urban local governments and covered a wide range of reforms.**
- **The Fourteenth Finance Commission, however, cut the performance grant share to 10% for gram panchayats and 20% to municipalities with the conditionality that all local governments will have to show improvements in own source revenue**
- **Municipalities are additionally required to publish service level benchmarks for basic services. The transformative potential in designing performance-linked conditionalities for improving the quality of decentralised governance in the context of indifferent states is missed.**
- **An important recommendation of the the Fifteenth Finance Commission is the entry-level criterion to avail the union local grant (except health grant) by local governments (performance-linked)**
- **Articles 243G, 243W and 243ZD read along with the functional decentralisation of basic services like drinking water, public health care, etc., mandated in the Eleventh and Twelfth schedules demand better public services and delivery of 'economic development and social justice' at the local level.**
- **The tasks of the Union Finance Commission were broadened as part of the decentralisation reforms (280(3) is a firm recognition of the organic link of public finance with the development process at all tiers of government. Although the Fifteenth Finance Commission stresses the need to implement the equalisation principle, it is virtually silent when it comes to the local governments.**
- **Criteria used by the Fifteenth Finance Commission for determining the distribution of grant to States for local governments, it employed population (2011 Census) with 90% and area 10% weightage the same criteria followed by the Fourteenth Finance Commission.**
- **If decentralisation is meant to empower local people, the primary task is to fiscally empower local governments to deliver territorial equity**

- The way forward for fiscal federalism in India is to refocus the scope of Finance Commission to maintain the trust of all stakeholders in the institution and reinvent NITI Aayog to fill the vacuum for other Central transfers to States'' : Y.V. Reddy .
- The Centre and States were in crossroads because the XIV Finance Commission recommended an increase in tax devolution from 32% to 42%, which was perceived to have considerable adverse impact on the fiscal space of Union.
- The XVth commission has recommended a one percentage point reduction in the vertical split of the divisible pool of tax revenues accruing to States to 41%.
- FC indirectly evaluates performance on the human capital outcomes of education and health, it has been assigned a weight of 12.5%.
- The commission's effort to improve the granularity in devolution to local bodies has generated some interesting results. Urban local bodies, especially municipalities in cities with populations of more than one million are at the Centre of these demands
- FC federalizes the fiscal stress through optimum devolution and propriety grant in aid.
- In addition to income distance, population and area and forest cover, it has used two additional factors — demographic performance and tax effort.
- In terms of relative shares in tax devolution, among the major States the biggest loser is Karnataka followed by Uttar Pradesh, Kerala, Telangana and Andhra Pradesh.
- Kerala and Andhra Pradesh have post-devolution gaps and hence qualify for revenue gap grants. The major reason for Karnataka and Kerala losing on devolution is that their per capita income growth has been faster than most other States.
- The difference from the highest per capita income in both Karnataka and Kerala is just about 10% now as compared to 34% and 23%, respectively, for the two States when the Fourteenth Finance Commission made the recommendation.
- All the three layers of panchayats will receive the grant and 50% of the grant is tied to improving sanitation and supply of drinking water;
- In case of disaster relief, the Commission has recommended the creation of disaster mitigation fund at the Central and State levels
- For 2020-21, it has recommended ₹7,735 crore for improving nutrition based on the numbers of children in the 0-6 age group and lactating mothers.
- it has proposed to give grants for police training, modernisation and housing, railway projects in States taken on a cost-sharing basis, maintenance of the Pradhan Mantri Gram Sadak Yojana roads, strengthening the judicial system, and improving the statistical system
- It has also presented a broad framework for recommending monitorable performance grants for agricultural reform, development of aspirational districts and blocks, power sector reform, and incentives to enhance trade including exports and pre-primary education.
- The challenge will be to design and sectoral and performance grants with the existing plethora of central sector and centrally sponsored schemes.
- The panel has also delivered on its more unusual terms of reference, including the question of creating a separate mechanism for funding defence and internal security proposed by the Centre, citing inadequate Budgetary provisions for large capital outlays needed for complete defence preparedness.

- **The Commission has examined and responded to the Defence Ministry's proposal to set up a non-lapsable fund for security-related expenditure, whether it should be funded by a cess or a surcharge, and supplemented by monetisation of surplus defence land, issue of tax-free defence bonds and disinvestment of defence public sector units.**
- **FC has cautioned that , 'The resolution and the modalities adopted for the payment of GST compensation dues to States would significantly impact the fiscal consolidation roadmap for India's general government debt''**
- **As per the recommendations, a state's share depends on five factors—population (17.5 per cent weightage), demographic change (10 per cent), income distance (50 per cent), area (15 per cent) and forest cover (7.5 per cent).**
- **India had 262,771 elected rural local bodies and 4,657 urban ones in 2017. The rural bodies implement around 70 per cent of India's rural development programmes with an annual budget over Rs 2 lakh crore.**
- **Of the total grant, Rs 236,805 crore is for rural bodies for local governments (Panchayat institutions) while urban bodies (municipal corporations, municipalities, etc) get Rs 121,055 crore. An additional Rs 70,051 crore is earmarked as health grants for such local governments.**
- **In this five-year period the country's gross tax revenue has been estimated at around Rs 135.2 lakh crore. The divisive tax pool in it is Rs 103 lakh crore. Of this, the states receive 41 per cent, or Rs 42.2 lakh crore, during 2021-26.**
- **Fifteenth Finance Commission (FFC) has recommended grants of Rs 4,36,361 crore from the Union government to local governments for 2021-26.**
- **This is an increase of 52 per cent over the corresponding grant of Rs 2,87,436 crore by its predecessor for 2015-20.**
- **Accordingly, the Commission determines a formula for tax-sharing between the states, which is a weighted sum of the states' population, area, forest cover, tax capacity, tax effort and demographic performance, with the weights expressed in percentages.**
- **Allocations under the SDRMF to fight COVID-19 and the aftereffects of the lockdowns, Kerala, one of the worst-affected states, got a mere Rs 157 crore.- Maharashtra got Rs. 1611 Crore due to higher population and more infections - Himachal Pradesh, Punjab, Haryana and a few other states that are smaller than Kerala in both size and population, and have a fewer number of confirmed cases, got a much higher allocation.**

CRITERIA OF DEVOLUTION

- **Income distance: Income distance is the distance of a state's income from the state with the highest income. Income of a state has been computed as average per capita GSDP during the three-year period between 2016-17 and 2018-19. A state with lower per capita income will have a higher share to maintain equity among states.**
- **Demographic performance: The Terms of Reference of the Commission required it to use the population data of 2011 while making recommendations. The demographic performance criterion has been used to reward efforts made by states in controlling their population. States with a lower fertility ratio will be scored higher on this criterion.**
- **Forest and ecology: This criterion has been arrived at by calculating the share of the dense forest of each state in the total dense forest of all the states.**

- **Tax and fiscal efforts: This criterion has been used to reward states with higher tax collection efficiency. It is measured as the ratio of the average per capita own tax revenue and the average per capita state GDP during the three years between 2016-17 and 2018-19.**

GRANTS

- **Revenue deficit grants: 17 states will receive grants worth Rs 2.9 lakh crore to eliminate revenue deficit.**
- **Sector-specific grants: Sector-specific grants of Rs 1.3 lakh crore will be given to states for eight sectors: (i) health, (ii) school education, (iii) higher education, (iv) implementation of agricultural reforms, (v) maintenance of PMGSY roads, (vi) judiciary, (vii) statistics, and (viii) aspirational districts and blocks. A portion of these grants will be performance-linked.**
- **State-specific grants: The Commission recommended state-specific grants of Rs 49,599 crore. These will be given in the areas of: (i) social needs, (ii) administrative governance and infrastructure, (iii) water and sanitation, (iv) preservation of culture and historical monuments, (v) high-cost physical infrastructure, and (vi) tourism. The Commission recommended a high-level committee at state-level to review and monitor utilisation of state-specific and sector-specific grants.**

GRANTS TO LOCAL BODIES

- **The health grants will be provided for: (i) conversion of rural sub-centres and primary healthcare centres (PHCs) to health and wellness centres (HWCs), (ii) support for diagnostic infrastructure for primary healthcare activities, and (iii) support for urban HWCs, sub-centres, PHCs, and public health units at the block level.**
- **The Commission has prescribed certain conditions for availing these grants (except health grants). The entry-level criteria include: (i) publishing provisional and audited accounts in the public domain and (ii) fixation of minimum floor rates for property taxes by states and improvement in the collection of property taxes**
- **No grants will be released to local bodies of a state after March 2024 if the state does not constitute State Finance Commission and act upon its recommendations by then.**
- **Disaster risk management: The Commission recommended retaining the existing cost-sharing patterns between the centre and states for disaster management funds. The cost-sharing pattern between centre and states is: (i) 90:10 for north-eastern and Himalayan states, and (ii) 75:25 for all other states. State disaster management funds will have a corpus of Rs 1.6 lakh crore (centre's share is Rs 1.2 lakh crore).**

FISCAL ROADMAP

- **The Commission suggested that the centre bring down fiscal deficit to 4% of GDP by 2025-26. For states, it recommended the fiscal deficit limit (as % of GSDP) of: (i) 4% in 2021-22, (ii) 3.5% in 2022-23, and (iii) 3% during 2023-26.**
- **Undertaking power sector reforms including: (i) reduction in operational losses, (ii) reduction in revenue gap, (iii) reduction in payment of cash subsidy by adopting direct benefit transfer, and (iv) reduction in tariff subsidy as a percentage of revenue.**
- **The Commission recommended forming a high-powered inter-governmental group to: (i) review the Fiscal Responsibility and Budget Management Act (FRBM), (ii) recommend a new FRBM framework for centre as well as states, and oversee its implementation.**

- Revenue mobilisation: Income and asset-based taxation should be strengthened. To reduce excessive dependence on income tax on salaried incomes, the coverage of provisions related to tax deduction and collection at source (TDS/TCS) should be expanded. Stamp duty and registration fees at the state level have large untapped potential. Computerised property records should be integrated with the registration of transactions, and the market value of properties should be captured. State governments should streamline the methodology of property valuation.
- GST: The inverted duty structure between intermediate inputs and final outputs present in GST needs to be resolved. Revenue neutrality of GST rate should be restored which has been compromised by multiple rate structure and several downward adjustments.
- Rate structure should be rationalised by merging the rates of 12% and 18%. States need to step up field efforts for expanding the GST base and for ensuring compliance.
- Financial management practices: A comprehensive framework for public financial management should be developed. An independent Fiscal Council should be established with powers to assess records from the Centre as well as states. The Council will only have an advisory role.
- The Centre as well as states should not resort to off-budget financing or any other non-transparent means of financing for any expenditure. A standardised framework for reporting of contingent liabilities should be devised.
- States should amend their fiscal responsibility legislation to ensure consistency with the centre's legislation, in particular, with the definition of debt.
- States should have more avenues for short-term borrowings other than the ways and means advances, and overdraft facility from the Reserve Bank of India.
- States may form an independent debt management cell to manage their borrowing programmes efficiently.

OTHER RECOMMENDATIONS

- Health: States should increase spending on health to more than 8% of their budget by 2022. Primary healthcare expenditure should be two-thirds of the total health expenditure by 2022. Centrally sponsored schemes (CSS) in health should be flexible enough to allow states to adapt and innovate. All India Medical and Health Service should be established.
- Funding of defence and internal security: A dedicated non-lapsable fund called the Modernisation Fund for Defence and Internal Security (MFDIS) will be constituted to primarily bridge the gap between budgetary requirements and allocation for capital outlay in defence and internal security.
- Centrally-sponsored schemes (CSS): A threshold should be fixed for annual allocation to CSS below which the funding for a CSS should be stopped.
- Third-party evaluation of all CSS should be completed within a stipulated time frame. Funding pattern should be fixed upfront in a transparent manner and be kept stable.

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