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Original Article

Municipal Receipts Before and After Amalgamation - A Study of Greater Chennai Corporation of Tamilnadu

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Abstract *- Local bodies are commended as an essential part of a perfect government structure, mainly for a geographically vast country like India. An effective financial system is necessary to perform these local body functions successfully. More than 50 percent of the world's population is now living in the cities. This ratio is expected to rise to 70 percent by 2050. (GOI., 2019). India's urbanization rate is higher than the global average and added to it. Its metropolitan cities are lacking in proper civic infrastructure facilities and municipal services due to a shortage of financial resources. As a result of the migration of inhabitants from rural to urban areas and with rapid population growth, the non-metropolitan cities are merged into Municipal corporations. This merger or amalgamation, in fact, aims to improve the financial viability of the corporations. The area under the Chennai Corporation also expanded, with the State Government issuing an order to merge several neighboring local bodies with it in 2009-10. With this background, the present study aims to analyse the total receipts of Greater Chennai Corporation before and after its amalgamation in the year 2010. The study made use of tables, charts, bar diagrams etc. Simple statistical tools such as percentage analysis and Inferential statistics such as simple linear Regression and 't' test have been used to analyze the data and also for estimation purposes.*

Keywords *- Municipal Finance, Municipal corporation, Revenue receipts, Capital receipts, Amalgamation and merger of Municipalities.*

1. Introduction

Local bodies are commended as an essential part of a perfect government structure, mainly for a geographically vast country like India. An effective financial system is necessary to perform these local body functions successfully. Municipal finance, concerned with the duties and responsibilities related to municipal jurisdiction, is necessary to carry out various local body functions. Urban municipal governments supply civic, social, and economic amenities for the city's growing population (J.V. Arun & Prem kumar A., 2019). The municipal corporation plays an integral role and is given powers to levy taxes and non-taxes and accept grants and loans from the respective central governments.

Municipal corporations also play a vital role in local economic growth, especially after decentralization with the 73rd and 74th constitutional amendment act in 1992. The main function of a Municipal Corporation is to provide basic civic amenities to the Urban population living in its jurisdiction, and the jurisdiction of the municipal corporation is restricted to a particular area. As a result of the migration of inhabitants from rural to urban areas and with rapid population growth, the non-metropolitan cities are merged into Municipal corporations. Urbanization is expected to continue to be rapid, and the anti-migration policies will not have a measurable effect on urban population growth. (Mahesha. N M. & K. Nagendrababu, 2021). By 2050 it's projected that two-thirds of the world population will live in urban areas (more than 7 billion people) (World Bank report, 2022). In view of the higher urbanization rate, the demand for basic municipal amenities and services has been severely felt due to a shortage of own revenues (Mathur, 2006). More than 50 percent of the world's population is now living in the cities. This ratio is expected to rise to 70 percent by 2050. (GOI., 2019). India's urbanization rate is higher than the global average, and added to it; its metropolitan cities are lacking in proper civic infrastructure facilities and municipal services due to a shortage of financial resources. With India's rapid urbanisation - 17 of the 20 fastest-growing cities in the world between 2019 and 2035 are expected to be from India (Oxford Economics, 2018).

ULBs in India are amongst the weakest globally in terms of fiscal autonomy, with elaborate State government controls on their authority to levy taxes and user charges, setting of rates, granting of exemptions, and borrowing of funds, as well as on the design, quantum and timing of inter-governmental transfers (Ahluwalia et al., 2019). This is because while the size of the municipal budgets in India is much smaller than peers in other countries, revenues are dominated by property tax collections and devolution of taxes and grants from upper government tiers of government(Michael Debabrata Patra ., 2022). India's urban infrastructure is estimated to require Rs.40 trillion in investments in 20 years from 2011 to 2031(NITI Aayog., 2018). At the same time, municipal revenues/expenditures in India have stagnated at around 1 per cent of GDP for over a decade. To improve the buoyancy of municipal revenue, the Centre and the States may share one-sixth of their GST revenue with the third tier (Kelkar and Shah, 2019).

Municipal finances hold the key to the overall status and progress of service delivery in the right direction. (Suman Paul ., 2014). Merger or amalgamation, in fact, aims to improve the financial viability of corporations. Municipal amalgamations are ways to improve efficiency, reduce costs, and enhance capacity in local government service provision(Antonio F. Tavare., 2018). The area under the Chennai Corporation also expanded, with the State Government issuing an order to merge several neighbouring local bodies with it in 2009-10. With this background, the present study aims to analyse the total receipts of Greater Chennai Corporation before and after its amalgamation in the year 2011.

2. Research Problem

Tamil Nadu is one of the most urbanized states of India, with 48.45% of its population living in urban areas. By 2030 Tamilnadu will be the most urbanised state, with 67% of its population living in urban areas(Deccan Chronicle., 2017). Chennai Corporation is one of the oldest corporations situated in the Chennai district in the state of Tamilnadu. The area under the Chennai corporation expanded over two times, with the state government issuing an order for the merger of several neighbouring local bodies with it. It was expanded to 426sq.km from 174 sq. km. Seven municipalities, three towns' panchayats and 13 panchayat unions in Thiruvallur districts and two municipalities, five town panchayats and 12 panchayat unions in Kanchipuram district merged with the corporations and named The Greater Chennai Corporation. As regards the Chennai corporation, the formation of new wards in the merged entities is based on the population. Currently, the Chennai corporation holds 200 wards after amalgamation.

The financial performance of a Municipal corporation is expected to be better when compared to Municipalities. Municipalities may have been chosen for mergers based on expected future fiscal developments. Municipal Corporations in the State of Tamilnadu are playing a critical role in providing better amenities to the citizens of urban areas. However, the greatest challenge in establishing and maintaining service delivery is the lack of financial resources. The present study aims at the fiscal consequences of the municipal merger., especially how the merger affected the total receipts of Chennai Corporation.

3. Review of Literature

Dsouza & Arabi (2018) studied the effect of fiscal decentralisation on the expenditure of Urban Local Bodies in Mangalore City Corporation of India. Using OLS regression, the impact of fiscal decentralisation on Mangalore City Corporation's expenditure (payments, capital payments, and total expenditure) from 1987 to 2015 was done. The study found that fiscal decentralisation statistically impacts Mangalore City Corporation's payments, capital expenditures, and overall spending. The authors suggested that to increase spending and address the wider issues of ULBs, policymakers in India must build strong policy frameworks and promote fiscal decentralisation and economic growth.

Hundekar & Makandar (2016): conducted a study evaluating the financial efficiency of selected city municipal corporations in Karnataka. The study revealed that spatial planning should be integrated at all federal, state, and local levels. The cities at various phases require integrated financial planning to develop infrastructure and improve Shanty towns. And also, state and central governments should provide grants-in-aid to develop the ULB'S. The parameter used in the study were Per Capita Income, Per Capita Expenditure and Ratios of Income and Expenditure to check the financial performance of selected Municipal corporations of Karnataka. The authors concluded that the Municipal corporation in Karnataka needs improvement in revenue to provide quality service delivery.

Sonal Nena(2014) analysed total revenue income, total revenue expenditure, total capital income, and total capital expenditure of six Municipal Corporations', i.e., Ahmadabad, Vadodara, Bhavnagar, Jamnagar, Rajkot, and Surat Gujarat, for the period of 1996-97 to 2005- 06 and recommended that this whole municipal corporation must follow and maintain even accounting practices, extra efforts, governing measures, efficiency & transparency while preparing budgets and to follow the uniform classification of accounting heads of revenue and capital.

In his research, Mehta Ketan J. (2013) analysed Rajkot Municipal Corporation's economic and social activities from 2007–2008 to 2011–2012. It was discovered that revenue income, revenue expenditure, capital income, and capital expenditure have increased over the years. However, expenditure is higher than income by 1.91% when comparing income and expenditure.

Rajkumari (2015) in her article examined the financial performance of Urban Local Bodies in Punjab. The paper critically examined the income and expenditure and sources of their finance. The study revealed that most municipal corporations in Punjab have surplus budgets because municipal administrations always take precautions since they are uncertain about the grants approved by the central government. Moreover, in Punjab, municipal corporations spend a large portion of their budgets on construction and other non-developmental projects. While some corporations have transformed their spending patterns in recent years and converted them to development projects. Corporations are under pressure to meet their committed expenditures, including establishment, while the amount of grants and loans is uncertain.

Enid Slack & Richard Bird (2013), in their article, revealed a case study of amalgamation in Toronto involving six municipalities. The author mentioned amalgamation includes a stronger presence in economic development, a fairer tax sharing of rich and poor municipalities and the opportunity to enjoy an equal level of services.

Brian Drollery et al. (2008), in their article, opined that the notion "larger is cheaper" is one of the most prominent arguments put forward by advocates of combining local councils in Australia. The article is based on the occurrence of significant economies of scale in the delivery of services by local councils, among other factors. This line of reasoning typically asserts that local councils with larger populations are better able to provide municipal services at lower costs per unit of output than local authorities with smaller population bases. By doing so, the argument conflates population size with the theoretically separate concept of scale economies. In addition, the author argues that using the size of the population as a measure of the number of services provided is a meaningless distinction. The authors concluded that due to three factors - disparities in the 'non-discretionary' surroundings of different councils; variances in service quality; and differences in the content of local services provided by local councils, population size is not an accurate proxy for either the physical service output or the costs of service provision. As a result, population size can't correspond with service supply costs properly.

The reviewed literature clearly shows that there is a difference in the financial performance of Urban Local Bodies, and each state has its own strategy for attaining financial efficiency. Since the functions and powers related to finance differ from state to state, a separate study is necessary to understand each state's financial performance. Hence the present study is undertaken to find out the financial performance of the state of Tamilnadu.

4. Objectives of The Study

The main objective of the study is:

- To compare the components of total receipts of Chennai Corporation before and after amalgamation.
- To analyse the total receipts of Chennai Corporation before and after amalgamation.

5. Methodology

The present study is based on secondary data. It has been collected from various published sources of Government agencies, especially Budget documents of The Greater Chennai Corporation, Books, Journals, and web sources. To find out whether amalgamation has a positive effect on total receipts or not, the present study used data for ten years prior to amalgamation (2000-2010) and ten years after amalgamation (2011-2021). The revenue receipts and capital receipts data were used to analyse the financial performance of the greater Chennai corporation. The study made use of tables, charts, bar diagrams etc. Simple statistical tools such as percentage analysis and Inferential statistics such as simple linear Regression and ‘t’ test have been used to analyse the data and also for estimation purposes.

6. Hypothesis

There is no significant difference in total receipts of Chennai Corporation before and after amalgamation

7. Analysis

- To compare the components of total receipts of Chennai Corporation before and after amalgamation.

In order to analyse this objective, the composition of revenue receipts and capital receipts of Chennai Corporation is given separately for both the pre and post-amalgamation period.

8. Composition of Revenue Receipts of Chennai Corporation

The sources of municipal revenues are categorised into Revenue receipts and capital receipts. Revenue receipts comprise tax revenues and non–tax revenues. Tax revenues are considered to be one of the important revenue sources. Tax revenues consist of Property tax, professional tax, company tax, advertisement tax and Tax on animals. Property tax is regarded as one of the most important tools for raising revenue at the Local government level around the world(McMillan and Dalby, 2014). Non–tax revenues consist of fees, charges, penalties, registration charges and license fees. Municipal corporations receive some funding from the state government through the distribution of taxes.

Assigned revenues are categorised into duty on transfer property, entertainment tax, and surcharge on Sale Tax. The central and state governments provide grant-in –aids loans to the local bodies in the form of Capital receipts for improving infrastructure and development projects. Due to limited sources of revenue generation, municipal corporations in India largely depend on grants from the Central and State governments to meet their expenditure needs. Among its own revenue sources, over-reliance on property tax has constrained exploiting other avenues of funding(RBI., 2022).

The study attempts to examine the Chennai Corporation's municipal receipts for twenty years from 2001 -2021. The primary goal is to comprehend the composition of municipal receipts. Additionally, it seeks to examine and compare the financial changes in receipts on revenue and capital heads for twenty years from (2001-2021) before and after the amalgamation of the Chennai corporation.

Table 1. Revenue Receipts before Amalgamation

Pre-Amalgamation		
Total Revenue Receipts of the Chennai Corporation		
Year	**Revenue Receipt**	**Revenue Receipt in %**
2000-2001	356.37	74.54%
2001-2002	378.46	81.29%
2002-2003	497.62	87.90%
2003-2004	528.69	74.23%
2004-2005	523.52	76.32%
2005-2006	619.3	76.78%
2006-2007	629.69	81.34%
2007-2008	776.32	79.90%
2008-2009	824.48	74.26%
2009-2010	940.04	70.89%
2010-2011	1022.5	66.31%

Source: Budget document of The Greater Chennai Corporation (2000-2011)

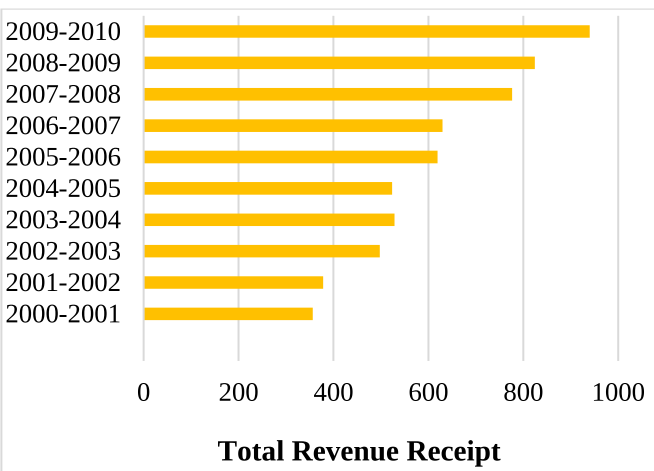

Fig. 1 Revenue Receipts before Amalgamation

Table 1. depicts the revenue receipts of Chennai Corporation before amalgamation. The revenue receipts show a fluctuating trend due to the changes in the components of internal revenue (tax revenues & non-tax revenues) and external revenue (assigned revenue and revenue grant). The bar diagram for revenue receipts is shown in the diagram below.

Table 2. Revenue Receipts After Amalgamation

Post-Amalgamation		
Total Revenue Receipts of the Chennai Corporation		
Year	**Revenue Receipt**	**Revenue Receipt in %**
2011-2012	1239.13	81.16%
2012-2013	1432.04	68.64%
2013-2014	1714.25	58.56%
2014-2015	1678.63	49.31%
2015-2016	2197.66	57.77%
2016-2017	2043.68	56.11%
2017-2018	2054.65	55.36%
2018-2019	2624.21	64.80%
2019-2020	2730.49	61.16%
2020-2021	2790.94	60.02%

Source: Budget document of The Greater Chennai Corporation (2011-2021)

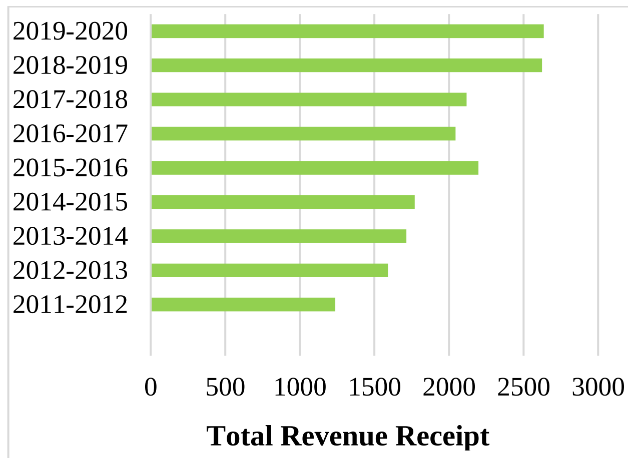

Fig. 2 Revenue Receipts After Amalgamation

Table 2. represents the revenue receipts of the Greater Chennai corporation after amalgamation. It is evident that there is a downward trend during the years 2013 to 2015. This is mainly because, during the same period, the central government was bringing in more funds through its capital receipts to meet the increase in the revenue expenditures of the development zones in the amalgamated regions. The bar diagram for revenue receipts is shown in the diagram below.

Figure 3. illustrates the trend for Revenue receipts of Greater Chennai Corporation, which shows a gradual increase throughout the 20 years. It is very clear that the trend line has a positive slope throughout, and after amalgamation, the slope is steeper.

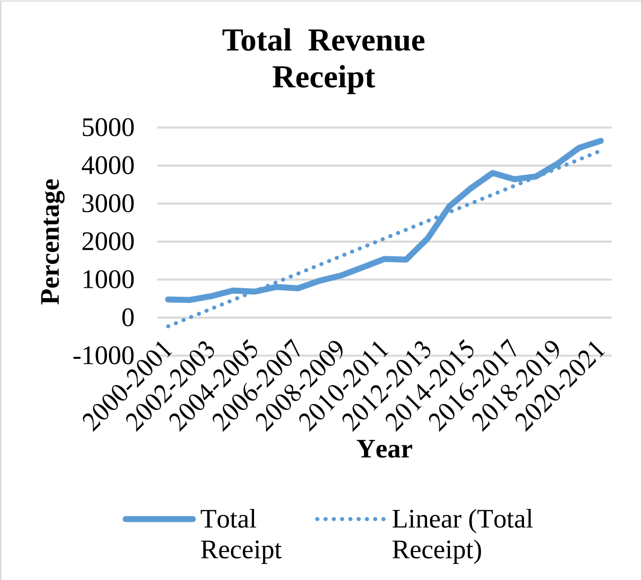

Fig. 3 Trend Analysis of Revenue Receipts

This is because the Greater Chennai corporation was trying to generate its own revenue through property taxes and non-tax revenues. Tax revenue is the major contributor towards revenue receipts. The Tax revenue has increased from Rs 470.31 Crore to Rs 1434.06 Crore. It shows that there is a 289 % increase in the total revenue receipts after amalgamation. It is witnessed that the Greater Chennai Corporation has generated its major revenue through Tax revenue, non-tax revenue and assigned taxes.

9. Composition of Capital Receipts

The Capital receipts include funds obtained from various central government schemes under Jawaharlal Lal Nehru National Urban Renewal Mission (JNNURM), Swatch Bharat Mission (SBM), Atal Mission for Rejuvenation and Urban Transformation (AMRUT). Special funds were allocated to Chennai corporation for Chennai Mega city development fund (CMCDF) through the nodal agency Tamil Nadu Urban Infrastructure Financial Services Limited (TNUIFSL), and a separate fund has been allocated for TAMILNADU URBAN ROAD INFRASTRUCTURE FUND for development of roads in urban areas. The government of India allocates various funds like Basic services to the urban poor (BSUP), the National Urban Health mission (NUHM) etc. Grants for capital expenditure, such as the purchase of land, buildings, and equipment, as well as the creation of fixed assets, are the typical recipients of capital grants. Various grants from the state government, including those from the Finance Commission and the Jawaharlal Nehru Urban Renewal Mission, and grants from the state government, are provided to Chennai Corporation so that it can meet its capital expenditure obligations. These grants are used to develop markets, playgrounds, parks, street lights, slum development, improvement of the marina beach, etc.

Table 3. Capital Receipts before Amalgamation

Pre-Amalgamation			
Capital Receipt			
	Internal Revenue	External Revenue	
Year	Corporation fund /Revenue Surplus	Grant	Loan
2000-2001	68.13	0.4	53.17
2001-2002	48.44	13.14	25.55
2002-2003	45.61	0.4	22.49
2003-2004	159.92	13.6	10
2004-2005	122.91	24.08	15.4
2005-2006	137.17	12.01	38.1
2006-2007	138.63	2.27	3.57
2007-2008	176.48	14.71	4.06
2008-2009	193.01	67.56	25.19
2009-2010	165.05	163.82	57.14
2010-2011	256.42	215.32	47.72

Source: Budget document of The Greater Chennai Corporation (2001-2011)

Table 3. illustrates the total capital receipts before the amalgamation of the Greater Chennai Corporation. The table shows an increasing trend in terms of capital receipts from 2001-2011. It is also clear from the table that capital receipts have got two components Internal revenue receipts and External Revenue Receipts. Corporation fund/revenue surplus is a major source of revenue in the internal receipts, and grants and loans form the major source in the external receipts. The bar diagram below shows the capital receipts of The Chennai Corporation before amalgamation.

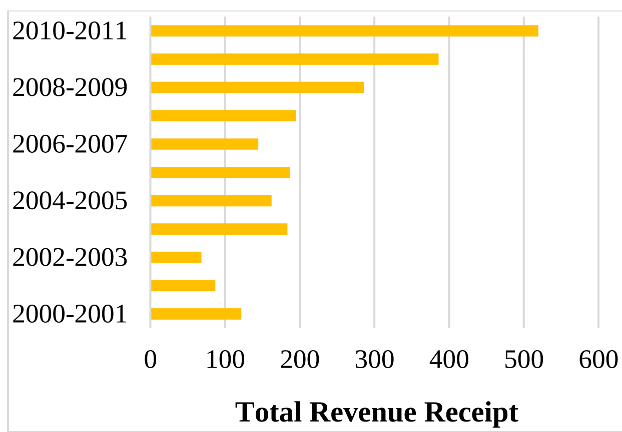

Fig. 4 Capital Receipts before Amalgamation

To analyze the total receipts of Chennai Corporation before and after amalgamation.

In order to explain this objective, a combination of both the revenue and capital receipts is considered for both the pre and post-amalgamation periods.

Table 4. Capital Receipts After Amalgamation

Post-Amalgamation			
Capital Receipt			
Year	Internal Revenue	External Revenue	
	Corporation fund /Revenue Surplus	Grant	Loan
2011-2012	177.43	85.42	24.87
2012-2013	388.47	231.11	34.82
2013-2014	723.17	405.52	84.56
2014-2015	745.86	508.59	470.87
2015-2016	815.51	631.49	159.78
2016-2017	375.84	414.58	807.87
2017-2018	388.75	373.01	895.26
2018-2019	554.07	655.82	215.59
2019-2020	447.57	1283.13	3.51
2020-2021	235.65	1513.7	109.88

Source: Budget document of The Greater Chennai Corporation (2011-2021)

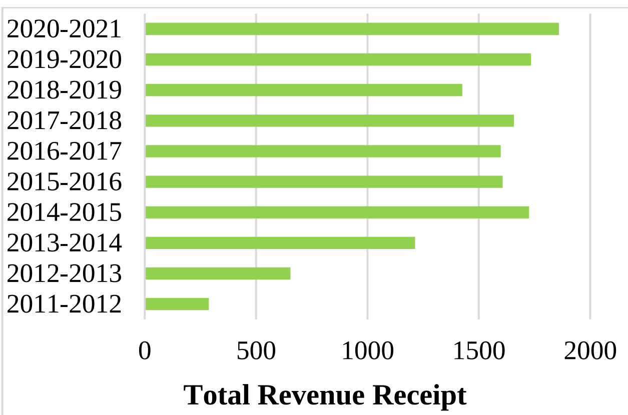

Fig. 5 Capital Receipts After Amalgamation

Table 5. Total Receipts of Greater Chennai Corporation Before amalgamation

Pre-Amalgamation	
Total Receipt of the Chennai Corporation	
Year	Total Receipt
2000-2001	478.07
2001-2002	465.59
2002-2003	566.12
2003-2004	712.21
2004-2005	685.91
2005-2006	806.58
2006-2007	774.16
2007-2008	971.57
2008-2009	1110.24
2009-2010	1326.05
2010-2011	1575.23

Source: Budget document of The Greater Chennai Corporation (2001-2011)

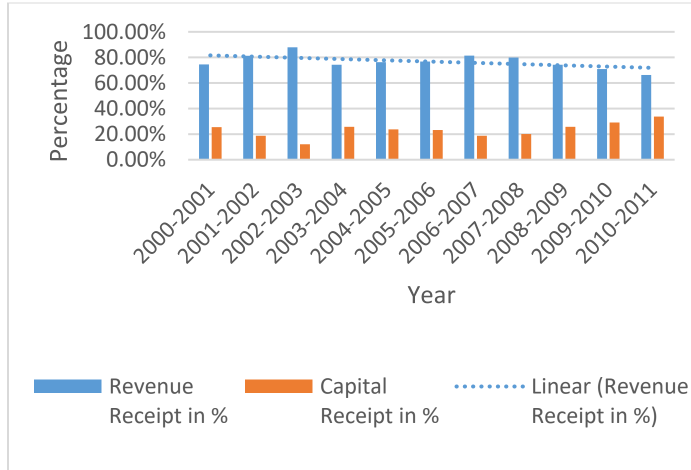

Fig. 6 Total Receipts Pre Amalgamation

Table 6. Total Receipts of Greater Chennai Corporation after amalgamation

Post-Amalgamation	
Total Receipt of the Chennai Corporation	
Year	Total Receipt
2011-2012	1526.85
2012-2013	2086.44
2013-2014	2927.5
2014-2015	3403.95
2015-2016	3804.44
2016-2017	3641.97
2017-2018	3711.67
2018-2019	4049.69
2019-2020	4464.7
2020-2021	4650.17

Source: Budget document of The Greater Chennai Corporation (2011-2021)

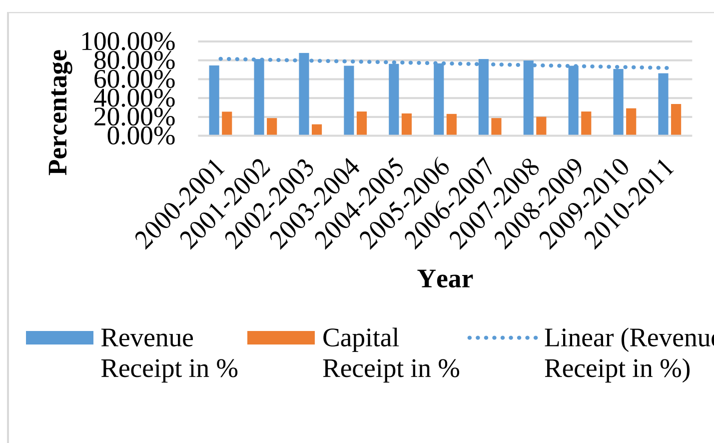

Fig .7 Total Receipts of Greater Chennai Corporation after amalgamation.

Table 7. Results for Pre Amalgamation Model Summary

Model	R	R Square	Adjusted R Square	St. Error of the Estimate	Standardized Coefficients
1	. 958a	.918	.908	103.80305	0.958

Table 8. Results for Post Amalgamation

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Standardized Coefficients
1	. 944a	.891	.878	347.54035	.944

The total receipts reflect the financial position of the Greater Chennai corporation, where the revenue receipts show a fluctuating trend from 81.16% to 60.02%, whereas the capital Receipts show an increasing trend. However, the ratio of revenue receipts is higher than the capital receipts to the total receipts of the Greater Chennai Corporation.
Hypothesis 1: -

There is no significant difference in total receipts of Chennai Corporation before and after amalgamation.

The growth rates of total receipts were analyzed using the simple linear regression model. From the above table, the R-value indicated is 0.918, which expresses that the independent variable explains 95.8 percent of variations in the dependent variable. The average growth rate of total receipts is found to be increasing at Rs.101 cr per annum. Before amalgamation. The t-value 9.412 highlights that there exists a significant level of 1 percent. This means that the null hypothesis is rejected, and the alternative hypothesis is accepted. And the average growth rate of total receipts is found to be increasing at Rs 347.54 crores per annum after amalgamation. The t-value of .878 highlights that there exists a significant level of 1 percent. This means that the null hypothesis is rejected, and the alternative hypothesis is accepted. Hence it is determined that there is a significant difference between the growth rates of total receipts.

10. Conclusion

A larger municipal corporation commands greater financial and technical ability. The merger brings greater transparency, improved governance and more efficient delivery of civic services combined with local decision-making. The analysis of Municipal receipts of Greater Chennai corporation showed that total revenue receipts are on the increase after amalgamation. Also, the share of revenue receipts is greater than the capital receipts. With regard to revenue receipts, property tax, non-tax revenues, and assigned revenues stand as major contributors of revenue sources. In capital receipts, the major contribution is from external revenue sources. As the Urban local government must be financially stable and independent to serve the spatial population, this revenue growth implies that with greater financial viability, the Greater Chennai Corporation can commit towards addressing the challenges in attaining Sustainable development goals efficiently and efficiently speedily.

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