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MUNICIPAL EXPENDITURE BEFORE AND AFTER AMALGAMATION - A STUDY OF GREATER CHENNAI CORPORATION OF TAMILNADU

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ABSTRACT

Local governments across the world are confronted by the challenge of providing infrastructure and basic services to increasingly demanding constituents as a result of the growing urbanization occurring in countries around the world. This circumstance has been exacerbated worse by the unavoidable trend toward decentralization. The majority of municipalities are under increased financial pressure and frequently have to do more with less in order to satisfy the needs of their residents. India is no exception in this regard. Despite India's higher-than-average urbanisation rate, its major cities often lack the means to provide adequate public services and infrastructure for their residents. As an outcome non-metropolitan cities merge into municipal corporations. In point of fact, the purpose of this merger or amalgamation is to enhance the economic viability of the municipalities involved. In 2010-2011, the Tamilnadu State Government issued an order merging many neighbouring local bodies further into Chennai Corporation, increasing the zones under its jurisdiction. In light of this, the current paper intends to compare Greater Chennai Corporation's expenditure before (from 2001-2010) and after merger (from 2011-2021). The study made use of tables, charts, bar diagram 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 purpose.

Key Words: Municipal Finance, Municipal corporation, Revenue expenditure, Capital expenditure, Amalgamation and merger of Municipalities.

INTRODUCTION

The phenomenon of urbanization is absolutely global. It is expected that urbanization will continue to increase, and anti-migration policies will have little visible impact on urban population growth. The urban population growth rate in emerging countries is expected to be around 3.5 percent all across the rest of the period, roughly three times the rural growth rate (Ravikanth Joshi., 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., 2017).

The rapid growth of urbanisation in India has not been accompanied by a corresponding increase in urban infrastructure, which is reflected in the performance of the urban local bodies (ULB), especially municipal corporations. (RBI Report on Municipal Finances., 2022). The Urban Local Bodies (ULBs) or Municipal Corporations (MCs) have struggled to keep up with the demands of rapid urbanization and fall short of people' expectations. Furthermore, Municipal Corporations have been under financial stress due to the unplanned physical and industrial growth of towns and the migration of people from rural areas to urban ones in pursuit of improved employment, education, business opportunities, service, etc. It is thus challenging for Municipal Corporations to provide essential public services. Local Self-Government Institutions or Local Bodies directly influence the welfare of the people by providing civic, social, and economic infrastructure services and facilities in both urban and rural areas (P. K. Mohanty et al.). The finances of Urban Local Bodies (ULBs) have been assuming much more significance with the urban areas increasingly becoming important in terms of population share and economic wealth (Ramakrishna Nallathiga., 2008). Municipal finance management is a crucial element of municipal management. It enables the local government to plan, mobilize, and use financial resources efficiently and effectively and fulfil its obligation to be accountable to its citizens (R K Venkateswaran., 2009).

With rapid growth of Population, the non-metropolitan cities are merged into Municipal corporations as alternative sources of financing. This merger or amalgamation in fact aims to improve the financial viability of the corporations. Chennai is one of the largest cities in South India, with a current population of 9,722,974 (9.7 million). In terms of population density, Chennai is currently the largest in the entire state of Tamil Nadu, with 26,903 people per square kilometre. The area under the Chennai Corporation also expanded with the State Government issuing an order for merger of several neighbouring local bodies with it in 2009-10. With this background, the present study aims to analyse the municipal expenditure of The Greater Chennai Municipal Corporation before and after amalgamation from the year 2001-2011 (before merger) and after merger from 2011-2021.

RESEARCH PROBLEM: -

Local Governments face a growing financial pressure around the globe to deliver a wide range of services with fewer resources. In urban regions, local self-government institutions, also known as Urban Local Bodies, have a direct impact on the well-being of residents by providing essential public services and economic and social infrastructure. As a result of their prominent place in the government's service delivery hierarchy, the Constitution's 74th Amendment Act granted them expanded authority and funding. Nonetheless, throughout time, Local Bodies' roles and duties have grown significantly without a corresponding rise in their budget or other resources. Thus, additional research is required to fully assess the situation.

Tamil Nadu is one of the most urbanized State of India with 48.45% of its population living in urban areas. Chennai corporation is one among the oldest corporation situated in 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 merger of several neighbouring local bodies with it. It was expanded to 426sq.km from 174 sq.km. Seven municipalities, three town panchayats and 13 panchayat unions in Thiruvallur districts and two municipalities, five town panchayats and 12 panchayat union in Kanchipuram district were merged with the Corporation and named it as The Greater Chennai Corporation. **T**he formation of new wards in the merged entities is based on the population. Currently Chennai corporation holds 200 wards after amalgamation.

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 amalgamation reforms have been advocated as ways to improve efficiency, reduce costs, and enhance capacity in local government service provision(Tavares., 2018). Municipal Corporations in the State of Tamilnadu is playing critical role in providing better amenities to the citizens of urban areas. However, the greatest challenge for establishing and maintaining services delivery is lack of financial resources. The present study aims at fiscal consequences of municipal merger., especially how merger affected the total expenditure of Chennai Corporation.

REVIEW OF LITERATURE:

Municipal amalgamation reforms are a policy being put to use in most developed countries (Yaniv Reingewertz., 2012). Municipal amalgamations were done to reap the benefits of economies of scale and several studies were conducted to find out the effect and efficiency of amalgamations. The study results are contradictory with some showing in affirmative while others in negative. Both the studies are reviewed for better exposition.

Mehay, S (1981): in his study on expenditure effect of municipal Annexation opined that the shift in the institutional structure in California in 1963 simultaneously reduced the ability of new cities to incorporate and elevated the status of annexation as a favoured municipal growth policy. The study found that cities which grew more rapidly by annexation also experienced more rapid expenditure growth rates than cities which did not grow rapidly by annexation. The study supported the hypothesis that the institutional shift toward annexation enhanced the service monopolies enjoyed by existing municipalities thus promoting bureau-growth and inefficiency. The author concluded that further tests will be necessary to determine whether these expenditure effects arise solely because of annexation. The bureaucracy-monopoly hypothesis also needs to be tested against alternative hypotheses about the causes of rapid expenditure growth in high annexation cities. Nonetheless, the results of this study clearly indicated the importance of the institutional structure in affecting municipal fiscal behaviour.

Bhattacharyya S (2012) in his study confined that Small and medium-sized ULBs' financial performance is poor because upper tier governments don't transfer enough funds and ULBs can't maximize their own income. For financial performance, an effective expenditure management system is needed. Indian ULB budgets are not suitable for expense management. Thus, the author urges ULBs implement their financial controls to improve recurrent surplus or decrease recurrent deficit. Recurrent surplus does not necessarily increase percentage. Financial controls should be used as a management control procedure throughout time to help ULBs increase or decrease their recurrent surplus or deficit. A regression case study on secondary population data supported their beliefs. They used financial control dummy dichotomous independent variables. RMSE validation completes the study (Root Mean Square Error).

Reingewertz Y(2012): in his article opined that Municipal amalgamation reforms are a policy being put to use in most developed countries for taking advantage of economies of scale in the municipal provision of public services. However, contrary to conventional wisdom of public officials, the related empirical literature, which relies mostly on descriptive evidence, finds almost no benefits arising from an amalgamation. The purpose of this paper was to present empirical evidence for the fiscal outcomes of municipal amalgamations based on the Difference-in-Differences methodology. The paper used an extensive panel data of municipalities in Israel for the years 1999–2007 in order to analyze the Israeli amalgamation reform of 2003. The results indicated that the amalgamations resulted in a decrease of about 9% in municipal expenditures and no evidence of a decrease in the level of services provided to the residents of the amalgamated municipalities. The results suggest that municipal amalgamations do bring economies of scale into Practice.

Moisio Antti & Roope Uusitalo (2013) in their article examined the effects of expenditure of municipal mergers that took place in Finland between 1970 and 1981. The authors collected data on pairs of municipalities that merged after 1970, and matched these with similar municipal pairs that remained independent using characteristics from the years immediately before the merger. They compared the changes in per capita spending after the merger in the municipalities that merged to the municipalities that remained independent over the same time period. The results indicated that municipal mergers did not lead to lower per capita spending. The authors concluded that in most spending categories, the per capita expenditure increased more in the merged municipalities than in the comparison group. Only in the category of general administration did the per capita spending decrease; however, this decrease was far smaller than the increase in spending in other categories.

Katsuyoshi Nakazawa, T. Miyashita(2013): in their work opined that Municipal boundary reform (municipal amalgamation) has been done in many countries in recent years as the result of a push to enlarge the size and coverage of local government units, which in turn is driven mainly by the prospect of economies of scale. The authors expressed the view that in a notable body of previous literature, the enlargement of local government has not led to reduction of public expenditures and decision-making before amalgamation might affect to public expenditure after amalgamation. The study made use of Japanese municipal-level data and argued for a relation between the choice of public administration distribution method and expenditure after amalgamation. The result of the study showed that a plan for distributed or decentralized facility method is more likely to be adopted in a larger administrative jurisdiction and in one with large differences in finances or political structures between amalgamated sub-regions. In turn, a plan for distributed facilities has the effect of pushing up administrative expenditure.

Schaap, L(2016):in his review article evaluated many European countries which have gone through processes of amalgamation of municipalities that have fundamentally changed the face of local governance. The author opined that the question how to assess outcomes of amalgamations has remained under-explored and so in this paper, reviewed the collection of evaluation studies that are available in the Netherlands, which has a long history of evaluating amalgamation outcomes. Those studies showed that amalgamations have consistently not produced the increase in the system capacity of local government that policymakers anticipate and that scale economies should not be taken for granted. The conclusion of the study is that negative effects of amalgamation on citizen effectiveness seem to be more evident. The author evaluated the quality of existing studies and point to the need for a reconsideration of the study of amalgamation, because the importance of municipal size has been overestimated and evaluation methods can be improved substantially.

Aller's A M & J Bieuwe Gerstman (2016): studied how municipal amalgamation affects local government spending, taxation, and service provision in the Netherlands. The authors used different control groups and econometric models and include spatial spending interaction to check the robustness of their results. The study had three main conclusions. First, there was no evidence of an effect of amalgamation on aggregate municipal spending or tax revenue. Second, even under favourable circumstances (small municipalities; municipalities with homogeneous preferences), there was no evidence that amalgamation affects spending. Third, there was no evidence supporting the hypothesis that amalgamations help municipalities reduce costs, but that these gains are used to raise service levels instead of reducing spending. These results do not imply that amalgamation of local government is always inadvisable. They do imply, however, that economies of size should not be taken for granted, that budgetary savings may be elusive and that public services are not necessarily improved through amalgamation.

Blom-Hansen et al(2016) in their paper assessed the effect of municipal amalgamations. The authors opined that the wave of municipal mergers are often motivated by a quest for economies of scale across the developed world over the last 50 years. They re-examined the theoretical arguments invoked to justify these reforms and found out that potential savings in administrative costs are likely to be offset by opposite effects for other domains. The authors exploited the particular characteristics of a Danish reform to provide more credible difference-in-differences estimates of the effect of mergers. The result turns out to be null., ie., cost savings in some areas were offset by deterioration in others, while for most public services jurisdiction size did not matter at all.

Tavares, A (2018) in his review article on the consequences of amalgamations opined that it has reached maturity in terms of theories, research designs and methods, justifying a systematic survey of results. The author provided a synthesis of the empirical literature published over the last 20 years, organizing the effects of amalgamations into three categories: economic efficiency and cost savings, managerial implications, and democratic outcomes. The author concluded that despite the significant variation across countries and reforms, some regularities emerge: that is cost savings being primarily limited to general administration expenditures (wages, office supplies, and so on), few changes in the quality of local services, and the diminished quality of local democracy. Moreover, it is also added that several studies point to amalgamation reforms experiencing a trade-off between efficiency and democracy.

Pickering Steve et al (2020): in their study dealt with how resources are distributed when administrative units merge. The authors picked up large-scale municipal mergers in Japan to systematically study the impact of municipal mergers within merged municipalities and, in particular, what politicians do when their districts and constituencies suddenly change. They argued that when rural and sparsely populated municipalities merge with more urban and densely populated municipalities, residents of the former are likely to see a reduced share of public spending because they lost political leverage through the merger. Their empirical analyses detected changes in public spending before and after the municipal mergers with remote sensing data, which allows for flexible units of analysis and enables them to proxy for spending within merged municipalities. Overall, the results show that politicians tend to reduce benefits allocated to areas where there are a small number of voters, while increasing the allocation to more populous areas.

The reviewed literature shows that different countries/states take different approaches in achieving financial efficiency. Since each country has its own unique set of responsibilities and authorities when it comes to finance, it requires a separate analysis of financial performance. The purpose of this paper is to assess financial performance of Greater Chennai Corporation.

OBJECTIVES OF THE STUDY: -

The main objective of the study is:

1. To compare the components of total expenditure of Chennai Corporation before and after amalgamation.
2. To analyse the total expenditure of Chennai Corporation before and after amalgamation.

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 an effect on total expenditure, the present study used data for ten years prior to amalgamation (2000-2010) and ten years after amalgamation (2011-2021). The revenue expenditure and capital expenditure data were used to analyse the financial performance of the greater Chennai corporation. The study made use of tables, charts, bar diagram 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 purpose.

HYPOTHESIS: -

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

ANALYSIS:

1. To compare the components of total expenditure of Chennai Corporation before and after amalgamation.

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

STRUCTURE OF REVENUE EXPENDITURE OF CHENNAI CORPORATION

The total expenditure of Chennai Corporation is classified into Revenue Expenditure and Capital Expenditure. Revenue Expenditure is short term expenses used during a within a particular time period or within one year. An expenditure is considered to be a revenue expenditure if it does not result in the production of new assets. It is a cost that is associated with the ongoing functioning of the services.

The components that make up the framework of revenue spending are referred to as development expenditure and non-development expenditure. Development expenditure comprises operational/maintenance expenses, programme expenses. Non development expenditure includes establishment expenses, administrative expenses and interest charges.

The term "developmental expenditure" refers to the spending done by the government that aids in the process of economic development by raising the level of production as well as the real income of the nation. Developmental expenditure on revenue is divided into developmental expenditure on revenue account and developmental expenditure on capital account.

The component of Development Expenditure includes A. Expenses on Operation and Maintenance B. Expenses on Program. Expenses on operation and maintenance includes expenses on land, building, subways, bridges, flyovers, storm water drains, Vehicles used for Office purpose, office equipment’s, plants, machinery and equipment’s, roads and pavement, electrical installation, traffic improvement, health buildings, Schools, Development of slums, parks and playground, fuel consumption, gym, burial ground conservancy and street light etc.

Expenses on program are expenses which are incurred such as initiative measures taken by the corporation skill development program, anti-mosquito program, family welfare program, Prevention of contagious diseases such as cholera, Dengue and malaria. Vaccination camps for Covid 19, Protocols to create awareness among people about Covid 19. Exhibiting Gardening improvements, Tree planting expenses, Nutritious mid-day programme, noon Meal scheme, Polio Immunization program, sports expenses, Aids awareness program, School Health Check-up Program.

The term "non-developmental expenditure" refers to costs incurred by the government for the provision of general essential services necessary for the operation of the government as intended. Expenditures that are incurred as a result of providing services related to general administration, police, defence, the judiciary, etc. are examples of non-developmental expenditures. The non- developmental expenditure is composed of Establishment expenses, administrative expenses and Interest and finance charges. Establishment expenses includes salaries, wages reimbursement of medical expenses, welfare expenses, incentives, overtime time allowances, training, travel concession, Tamilnadu labour welfare fund contribution, hospitalization benefits, contribution to pension gratuity, Workmen compensation leave salary deputations, superannuation and retirement benefits.

Administrative expenses Includes telephone, advertisement, postage, travelling, printing, stationery, legal expenses, books, periodic etc.

The terms "**interest and finance charges**" relate to the amount of money that must be paid back for a loan at a predetermined rate and within a certain amount of time. Interest on Public Loans, Loans from Housing and Urban Development Corporation, Madras Urban Development Fund (MUDF), Tamilnadu Urban development fund (TNDUF), Tamilnadu Urban and Finance and Infrastructure Development Fund (TNFIDCO), and Mega City Projects.

STRUCTURE OF CAPITAL EXPENDITURE OF CHENNAI CORPORATION

Capital expenditure is the component of government spending that goes toward the building of assets such as schools, colleges, hospitals, roads, bridges, dams, railway lines, airports, and seaports. This element of government spending is known as "capital expenditure." The procurement of equipment and machinery by the government, particularly that which is used for defensive purposes, is included as another component of capital expenditure.

Capital Expenditure are expenses incurred for creation of assets. Expenditures on capital are often big purchases made in a single transaction of fixed assets that will be utilized for the generating of revenue over a longer period of time. The urban local body is the issue under discussion in the 12th schedule of the 74th Constitutional Amendment Act of 1992. This schedule comprises a list of 18 topics that are pertinent to the subject. It includes the regulation of land use and the construction of land buildings, urban planning, economic and social development, urban poverty alleviation, water supply for domestic, industrial, and commercial purposes, public health sanitation, conservancy, and solid waste management, among other things.

Table 1. Total Expenditure Pre Amalgamation

Pre-Amalgamation			
Total Expenditure of the Chennai			
Year	**Revenue Expenditure**	**Capital Expenditure**	**Total Expenditure**
2000-2001	383.12	106.07	489.19
2001-2002	382.53	102.91	485.44
2002-2003	405.77	71.93	477.7
2003-2004	514.25	168.21	682.46
2004-2005	508.24	135.39	643.63
2005-2006	584.25	143.16	727.41
2006-2007	621.79	120.96	742.75
2007-2008	703.78	198.87	902.65
2008-2009	794.9	404.66	1199.56
2009-2010	822.19	445.94	1268.13
2010-2011	997.37	365.2	1362.57

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

The table 1 shows the components of total expenditure as revenue and capital expenditure in the pre amalgamation period. It is clearly evident from the table that revenue expenditure is consistently increasingly from 2001 onwards, but there are fluctuations in capital expenditure throughout these years. Since revenue expenditure is greater than capital expenditure, fluctuations in capital expenditure is not reflected in total expenditure. Moreover from 2004-2005, total expenditure is showing an increasing trend, tantamount to revenue expenditure. If we measure in terms of percentage, it can be seen that Revenue expenditure increased by 29 % and capital expenditure increased by 17.48% throughout this period and the increase in total expenditure being 25.22%. This change in the expenditure is mainly due to operational, maintenance expenses and administrative expenses.

Figure 1. Total Expenditure Pre-Amalgamation

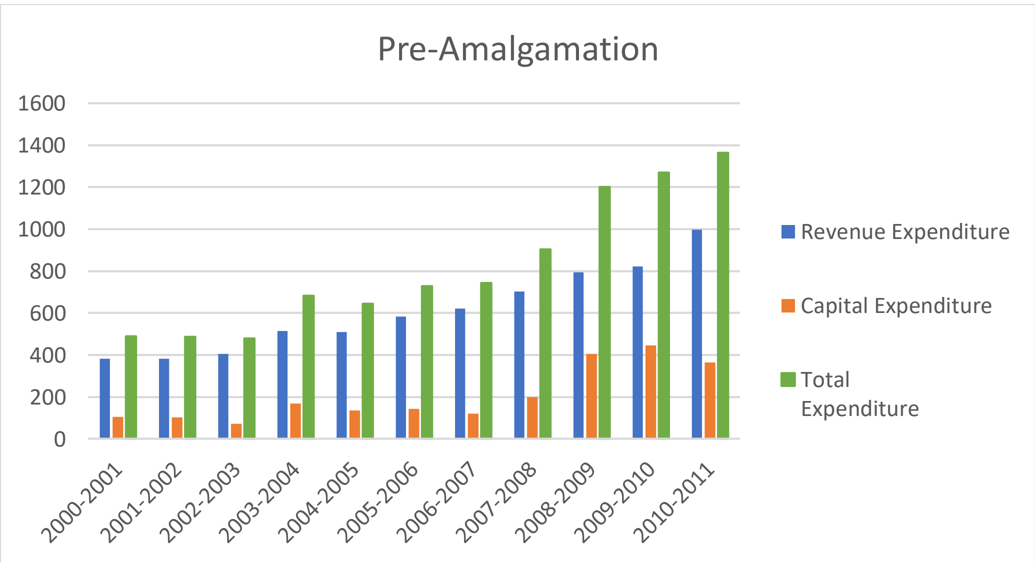


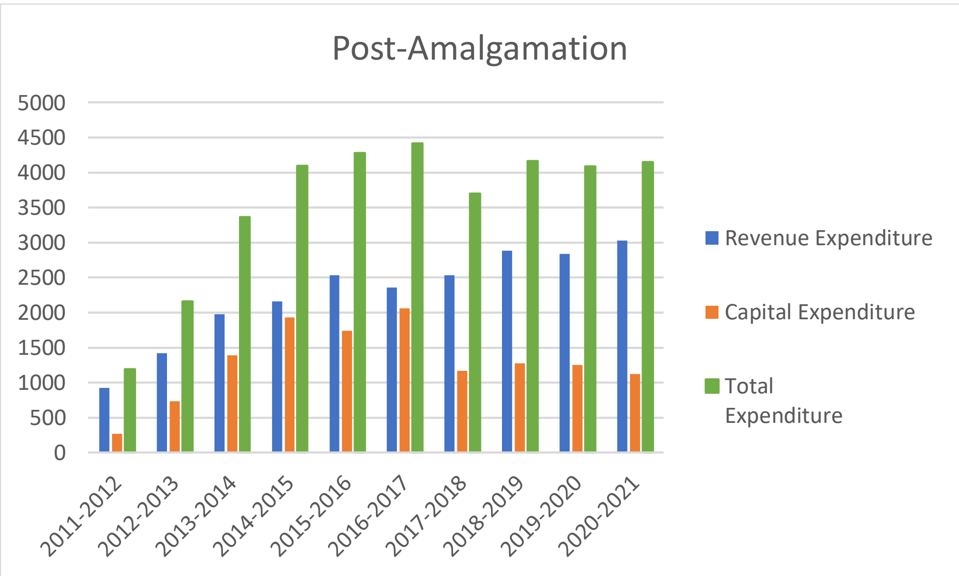
Table 2. Total Expenditure Post Amalgamation

Post-Amalgamation			
Total Expenditure of the Chennai			
Year	**Revenue Expenditure**	**Capital Expenditure**	**Total Expenditure**
2011-2012	924.66	269.55	1194.21
2012-2013	1423.3	732.72	2156.02
2013-2014	1973.15	1392.63	3365.78
2014-2015	2160.7	1932.22	4092.92
2015-2016	2536.01	1742.79	4278.8
2016-2017	2360.96	2058.61	4419.57
2017-2018	2529.22	1170.01	3699.23
2018-2019	2884.65	1277.45	4162.1
2019-2020	2836.76	1248.92	4085.68
2020-2021	3030.25	1121.33	4151.58

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

The table 2 shows the components of total expenditure as revenue and capital expenditure in the post amalgamation period. It is again clearly evident that revenue expenditure consistently increasingly from 2011 onwards. But there are fluctuations in capital expenditure throughout these years. Since revenue expenditure is greater than capital expenditure, fluctuations in capital expenditure is not reflected in total expenditure just like pre-amalgamation period. Revenue expenditure increased by 63% and capital expenditure increased by 36.35% and the increase in Total Expenditure increase being 69%. This change in again due to operational, maintenance expenses and administrative expenses. The revenue expenditure accounted for about 80 percent in almost all years except in two years (2010- 11 and 2016-17).

Figure 2 Total Expenditure Post Amalgamation



The analysis of expenditure on revenue and capital accounts shows that revenue expenditure has occupied a large share in total expenditure as compared to the capital expenditure. This was due to increase in expenditure on establishment, operational and maintenance, administration, interest and finance charges and programme expenses. The major proportion of revenue expenditure was spent on establishment followed by expenditure on operational/ maintenance and administration. The interest and finance charges and programme expenditure form a small proportion of revenue expenditure. The Corporation spent more on establishment expenditure on (wage salary) followed by terminal/retirement and benefits and other allowances. The major capital expenditure of the Chennai Municipal Corporation was incurred on road, storm water drains, followed by building, street light and solid waste management. The development expenditure on capital account has occupied a large share in total development expenditure especially after amalgamation.

Hypothesis 1: -

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

   In order to verify the hypothesis, relevant dataset has been considered and the researcher has applied independent 't' test and the result of the same is presented in table below:

Variable	Grouping	N	Mean	Std.Dev	Standardized Error	't'	"p value"
TE	Before	10	761.892	283.049	89.507	-6.261	**0.000**
	After	10	3281.688	1240.866	392.396		

Source: Computed

From the computation, it is observed that the mean of Total Expenditure before amalgamation of Chennai Corporation was Rs.761.892 crores and the same is increased to Rs.3281.688 crores after amalgamation. Thus, it is clear that the amalgamation process has increased Total Expenditure of Chennai Corporation. Further it is tested that whether such difference is statistically significant or not. The computed 't' test value (-6.261) shows that the difference is statistically significant at 5 percent confidence interval. Therefore, the null hypothesis is rejected and the study concludes that amalgamation has significant effect on Total Expenditure of Chennai Corporation.

Conclusion:

The Majority of local government are confronted with a rapidly expanding demand for urban services as a direct result of the continued rapid growth of the urban population. However, due to a lack of financial resources, the ability of these local governments to provide urban services and to conduct the essential development of infrastructure is severely hindered. It is clearly evident that the development expenditure has increased after amalgamation and so The Greater Chennai Corporation has to follow Expenditure management concept to use their resources for enhancing service delivery and accomplishing social goals. As Conclusion, it is possible that economies of size do exist, but that has not resulted in lower spending but in higher service levels after amalgamation.

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