

**MANAGING SUSTAINABLE RESOURCE GENERATION FOR ASSETS CREATION OF URBAN LOCAL BODIES**

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**Abstract**

*Urban Local Bodies (ULB) was formed to govern the cities and town by involving city dwellers. ULB performs some basic functions as assigned by the upper tier government following the respective rules and regulations as prescribed by the act. 74<sup>th</sup> constitutional amendment act is very important in the history of Urban local government where ULB has been given the power to collect revenue from the locality. However there are large numbers of difficulties associate with the functions and activities of the municipalities. The main problems are connected with the resource generation and mobilization of resources. In many parts of West Bengal the quality of service in urban area is miserable. Both primary and secondary data have been used for the study. Annual accounts and annual budget are the main sources of secondary data. Some selected municipalities in the state of West Bengal have been taken into consideration for the study. A significant gap of overall governance and the efficiency in service sectors of different municipalities are remarkably found. Most of the municipalities fail to meet the expectation of their citizen as they are unable to provide services at their desire level with available resources as generated from their own sources.*

*Key Words: 74<sup>th</sup> constitutional amendment, annual budget, mobilization of resources, resource generation, urban local bodies.*

**1. Introduction**

Urban local bodies were formed to look after the cities and town by involving city dwellers. It is an administrative unit which provides basic infrastructure and services within cities and town in its own jurisdiction. In order to deliver its increased responsibilities ULBs need to be empowered through greater devolution of resources. At the same time, it also needs to develop capacities and competencies for handling their responsibilities and resources in an accountable manner. 127 urban local bodies covering 2062 sq. km with a population of 22486481(census 2001) are spreader over West Bengal. Local bodies of west Bengal consists of six municipal corporation, one hundred and seventeen municipalities, three notified area and one industrial township. As the urban area as well as urban population is rapidly increasing day by day the municipal activities and its responsibilities are also increasing. The State Government is now also delegating power and responsibilities to the municipalities for smoothly running its activities to get quick result. Therefore, the local authorities have a crucial part for carrying out the obligatory functions and the functions assigned by central or state government.

Seventy fourth Constitutional Amendments Act (CAA), 1992 is very remarkable one for the ULBs where ULBs has been given the power to work independently under the guidelines of the respective act. A major initiative was taken to forte the own resources by way of imposing taxes in the local area in various forms. It has given the power to the ULBs to strength democracy at local level has decentralized the responsibility towards the citizen across the country. It also provides ULB's with political, functional and fiscal empowerment for good governance.

In part IXA: articles 243Y of the West Bengal Municipal Act instructs the finance commission constituted under articles 243I, shall review the financial position of the municipalities from time to time. The said

commission will recommend the distribution of resources between the state and municipalities. It will also recommend the determination of taxes, duties etc., and grants-in-aid to municipalities and other matters. Again article 243W of the twelfth schedule of the said act has made it clear that the municipality will provide services on regard (i) Roads and Bridge, (ii) Water Supply for domestic, industrial and commercial purpose (iii) Public Health, Sanitation, Conservancy and Solid Waste Management (iv) Slum Improvement and up gradation (v) Vital Statistics including registration of Birth and Death and (vi) Public amenities including Street lighting and Parking. Municipalities have some obligatory duties to carry out its responsibilities and to make adequate provision regarding public works, public health, town planning and development and municipal administrations. Apart from the above duties municipalities have some discretionary power in the field of public works, education, sanitation, developments, social awareness etc. which is given in Section 64 of the said act.

### **1. Background of the study**

The upper tier government specially the state government is disbursing funds under various heads for the development of the municipal area. These large amounts of money is spending for creating infrastructure in the locality so that the ULBs can procure funds for providing better services to the society. As per Section 71 of WB municipal acts 1993, the State Government provides grants and financial assistance for the Municipalities from time to time for functioning the municipal activities. Income from own sources, consisting of taxable income and non-taxable income are the foundation of own resources of the municipalities. The main internal sources of revenue earnings of the municipalities come from property tax. The municipality collects fees from mutation, plan sanction fees, from water line connection, as market rent, from hire-charges, road roller charges, ambulance fees etc. As the local people are giving taxes and other charges to the municipality, they are supposed to get basic services from the municipality. It is the statutory responsibility of the municipality for provision and maintenance of basic infrastructure and services to the locality as per guidelines municipal act. The development of the municipal area mostly depends on the generation of revenue from own sources as the upper tier government and other developmental agencies are providing funds to the ULBs to create capital assets under specific head. It is also observed that the majority of the municipalities spend a large amount of money for distributing salary for the unsanctioned staff from their own sources of income. The expectations of the local people are also increasing day by day in the present competitive world. In these circumstances, it is required to analysis the performance of the municipalities regarding the generation of resources and the utilization of the same in all respect in a comparative manner.

### **1. Objectives of the study**

The primary objectives of the present study is to examine how far the selected municipalities are managing their resources so generated from their own sources through operating municipal assets and the efficiency level of the municipalities to utilize the resources. Although the specific objectives of the study are prescribed below:

- To give a brief idea about the sources of fund of the municipalities.
- To analyses the performance of the municipalities how efficiently the municipalities are managing the municipal resources for the sustainable development in the competitive scenario.
- To make a comparative analysis between the municipalities of effective utilization of municipal resources.
- To find out the ranking of the municipalities based on their performance.

## 1. Methodology

### 4.1. Sample selection

In this study the KMA municipalities (Municipalities under Kolkata Municipal Area) of South 24 Parganas, Howrah and Nadia have been chosen for the study. In Nadia district, there are only two KMA municipalities and in Howrah district, there are only two KMA municipalities. All these KMA municipalities have been taken into consideration for the study. Again, in the district of South 24 Parganas, there are five KMA municipalities namely, Baruipur, Budge Budge, Maheshtala, Pujali and Rajpur-Sonerpur municipality. Two municipalities Baruipur and Rajpur-Sonarpur have been selected under simple random sampling methods.

### 4.2. Data Collection

The entire study is based on the secondary data. The secondary sources of the study are the West Bengal Municipal act, 1993, Rules (e.g. West Bengal Municipal Accounts Rule, Audit Rule, Administrative Rule), Laws relevant for the study, research publications (including books and journals), Reports and documents (e.g. municipal wise Annual Budget, Annual Report and Balance sheet of six years from 2008-2009 to 2012-2013) and Websites.

### 4.3. Statistical tools used

Different ratios have been used to analyze the performance of the municipalities. Ratios have been selected based on the resource generation and resource utilization of the municipalities. Indexing methods have been used to determine whether three or more means differ significantly in the analysis of variance. These indexes have been used for extracting the principal ratios which is subjected to factor analysis following the Principal Component Analysis Method (PCA) of extraction.

## 5. Results/ Findings

### 5.1. Critical Analysis

At this stage, all the ratios have been critically discussed. Nine ratios which have been identified for analysis the efficiency of the municipalities calculated from the data and information available in the annual budgeted estimates of the municipalities have been analysed in the following tables and diagrams.

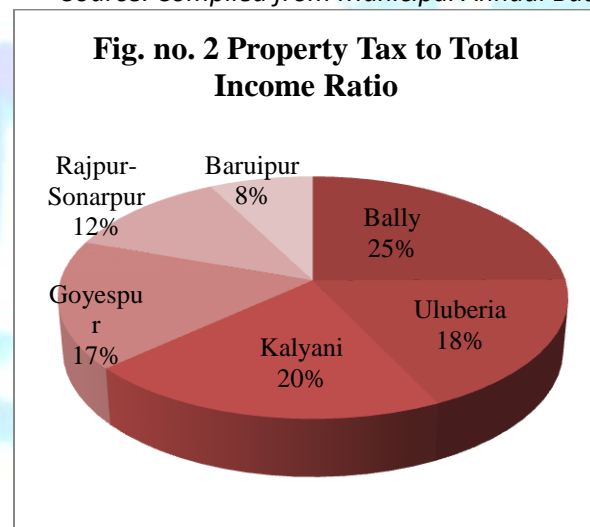
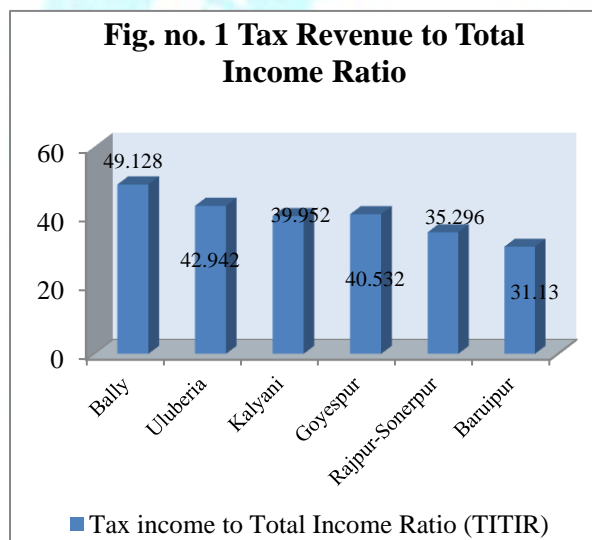
#### 5.1.1 Property Tax to Total Income Ratio (PTTIR) and Tax Income to Total Income Ratio (TITIR)

Table no. 1 shows that Bally municipality is the better performer of collecting property tax. Out of total tax revenue the proportion of property tax is very high for both Bally and Kalyani municipality. These municipalities are dependent on property tax collection only, which is shown in figure: 1. These municipalities are collecting larger property tax in comparison to other municipality. On the other hand, Baruipur municipality is the worst performer.

On regard the collection of tax income it is observed that Bally municipalities is the better performer (table 1). Out of total tax revenue the proportion of property tax is very high for both Bally and Kalyani municipality. These municipalities are dependent on property tax collection only, which is shown in figure: 2. These municipalities are collecting larger property tax in comparison to other municipality. On the other hand Baruipur municipality is the worst performer.

Name of the Municipality	2008-09		2009-10		2010-11		2011-12		2012-13	
	Ratio		Ratio		Ratio		Ratio		Ratio	
	PTTR	TITR	PTTR	TITR	PTTR	TITR	PTTR	TITR	PTTR	TITR
Bally	49.50	49.92	49.09	48.69	47.85	49.05	49.58	48.38	49.83	49.60
Uluberia	35.21	40.45	34.80	41.36	34.23	42.43	35.02	45.76	38.68	44.71
Kalyani	38.23	38.23	40.20	41.03	39.61	39.32	41.84	40.55	41.66	40.63
Goyespur	42.65	48.67	31.78	38.45	32.77	36.49	31.58	36.08	30.54	42.97
Rajpur-Sonarapur	23.73	34.07	23.39	37.28	23.53	34.39	24.41	35.45	23.89	35.29
Baruipur	16.67	32.85	16.47	30.88	13.67	29.13	14.53	28.28	13.30	34.51

Source: Compiled from Municipal Annual Budget



Source: Compiled from Municipal Annual Budget

On regards tax income to total income ratio Bally municipality is performing well followed by Uluberia municipality. Baruipur municipality is the ill performer and unable to collect tax revenue from the locality. Both Baruipur and Rajpur-Sonarapur municipalities are unable to collect tax revenue from their locality. These municipalities are dependents on the non-tax revenue collection. Figure: 2 show the details of this ratio.

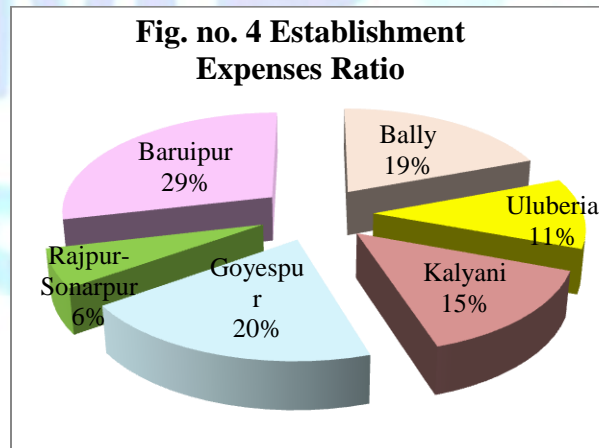
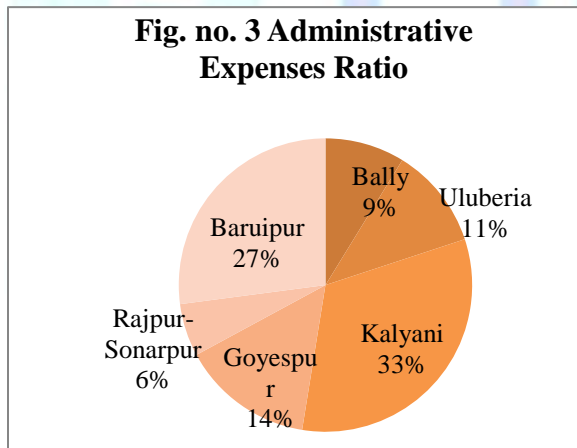
**5.1.2. Establishment Expenses to Total Income Ratio (EETIR) and Administrative Expenses to total Income Ratio (AETR)**

Table 2 shows the establishment expenses of the municipalities. Baruipur municipality is spending much amount from their own fund for meet up the establishment expenses which includes mostly the remuneration of the causal, part time and contractual employees followed by Bally municipality. These two municipalities are the worst performer from establishment expenses point of view. Rajpur-Sonarapur municipality is the best performer in this respect. This municipality is trying to minimize the

establishment cost which is a good sign in respect of the development of the municipality, which is shown in figure: 3.

Name of the Municipality	2008-09		2009-10		2010-11		2011-12		2012-13	
	Ratio		Ratio		Ratio		Ratio		Ratio	
	EETR	AETR	EETR	AETR	EETR	AETR	EETR	AETR	EETR	AETR
Bally	105.06	6.57	110.44	6.81	120.34	11.18	130.69	18.09	140.79	8.81
Uluberia	40.45	13.96	55.21	8.56	73.11	17.51	87.13	13.62	98.85	11.82
Kalyani	72.60	34.19	83.63	32.59	91.47	40.17	98.66	35.69	109.15	48.51
Goyespur	123.81	17.26	106.43	13.20	123.65	20.60	135.01	19.92	143.23	14.38
Rajpur-Sonarpur	34.07	6.00	34.99	5.43	38.40	8.36	41.73	7.80	43.51	6.53
Baruipur	171.40	36.10	154.51	34.23	179.91	28.12	213.33	32.65	181.27	28.26

Source: Compiled from Municipal Annual Budget



Source: Compiled from Municipal Annual Budget

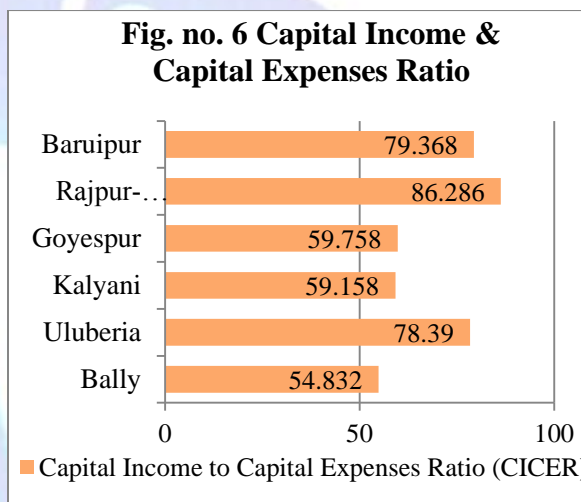
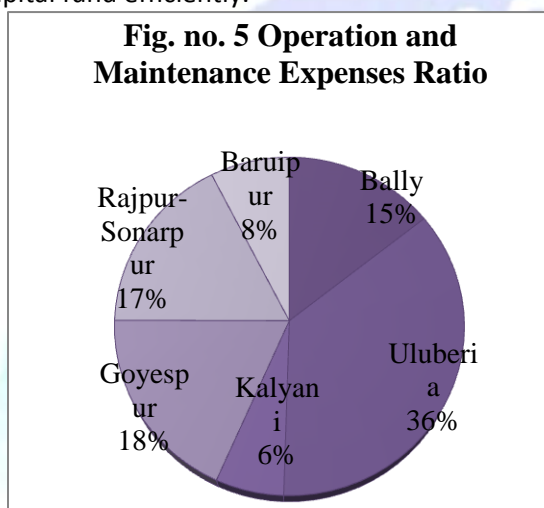
The administrative expense ratio of Rajpur-Sonarpur municipality and Bally municipality are very low. Therefore they are the better performer. On the other hand Kalyani and Baruipur municipality is the worst performer as the personal cost of the municipal authority is very high (Table- 2). Figure: 4 depict that Uluberia and Goyespur municipalities are also spending not much in comparison with the Bally and Rajpur-Sonarpur municipality. The office expenses of the later two municipalities are very high which indicates that the municipalities are not properly utilizing own sources of revenue.

**5.1.3. Operation and Maintenance Expenses to Total Income Ratio (OETIR) and Capital Income to Capital Expenses Ratio (CICER)**

Almost all the municipalities are utilizing their own sources of revenue for operating and maintenance purposes. From table- 3, it is seen that Uluberia municipality is spending much more amount for operation and maintenance purpose which means Uluberia municipality is not supervising the job of

creating fixed assets of its locality. Comparing with the other municipalities Kalyani municipality is performing well followed by Baruipur municipality. Rajpur-Sonarpur municipality is moderately performing. The details of the ratios of the municipalities area shown in figure no. 5.

All the municipalities are not efficiently performing. They are not capable to utilize the capital fund received from the upper tier government or from the various development authorities in time (Figure: 6). Again, from the table no.3 it is clear that Rajpur-Sonarpur municipality is performing well compare with others. Bally and Kalyani municipality are not satisfactorily performing as they are unable to utilize capital fund efficiently.



Source: Compiled from Municipal Annual Budget

Name of the Municipality	2008-09		2009-10		2010-11		2011-12		2012-13	
	Ratio		Ratio		Ratio		Ratio		Ratio	
	OETR	CICR	OETR	CICR	OETR	CICR	OETR	CICR	OETR	CICR
Bally	41.43	49.79	44.24	47.00	46.52	60.06	52.43	61.48	52.83	55.83
Uluberia	162.99	52.27	97.81	78.49	93.52	55.69	136.82	113.34	102.96	92.16
Kalyani	20.60	50.52	23.11	46.77	17.59	62.77	19.10	79.25	20.61	56.48
Goyespur	63.11	50.01	54.29	72.15	81.55	65.56	48.67	42.79	55.61	68.28
Rajpur-Sonarpur	54.55	118.19	54.36	89.16	55.56	100.05	59.94	81.27	61.92	42.76
Baruipur	29.19	91.21	24.96	91.35	22.96	87.34	23.96	79.94	23.55	47.00

Source: Compiled from Municipal Annual Budget

**5.1.4. Revenue Income to Revenue Expenses Ratio (RIRER) and Tax Income Receivable Ratio (TIRR)**

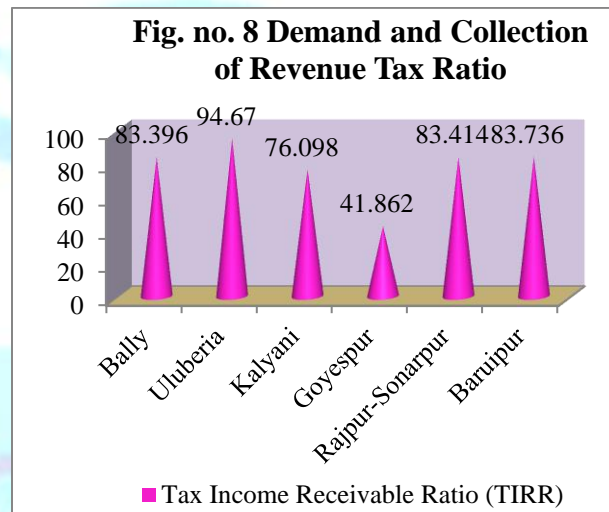
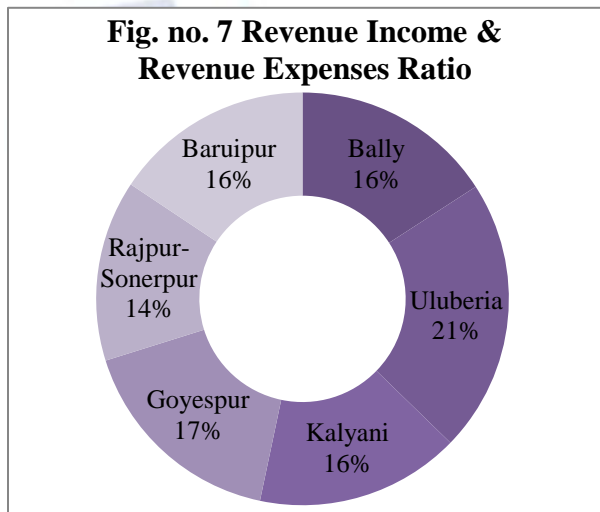
Revenue income to revenue expenses ratio of Uluberia and Goyespur municipalities are higher than that of other municipalities. So these municipalities are performing better than others. On the other hand Rajpur- Sonarpur and Baruipur municipalities are not able to perform up to the mark, which is shown in table- 4. In figure 7, it is observed that maximum numbers on municipalities are able to utilize more than 80% of their revenue fund.

Table-4: Revenue Income to Revenue Expenses & Tax Income Receivable

Name of the Municipality	2008-09		2009-10		2010-11		2011-12		2012-13	
	Ratio		Ratio		Ratio		Ratio		Ratio	
	RIRE	TIRR	RIRE	TIRR	RIRE	TIRR	RIRE	TIRR	RIRE	TIRR
Bally	81.28	97.57	82.27	88.29	89.57	82.40	89.72	75.22	89.19	73.50
Uluberia	92.17	137.09	102.62	95.31	97.40	86.40	93.62	76.70	97.90	77.85
Kalyani	84.20	85.43	89.40	76.77	77.56	75.70	89.13	74.01	96.43	68.58
Goyespur	90.34	35.37	96.42	35.40	98.51	38.30	83.13	43.03	90.20	57.21
Rajpur-Sonarapur	62.29	82.99	69.97	82.55	79.89	76.30	88.98	75.10	85.61	100.13
Baruipur	84.83	93.39	86.47	102.37	84.13	78.60	97.45	70.33	73.43	73.99

Source: Compiled from Municipal Annual Budget

Almost all the municipalities are not able to collect revenue taxes from their own area irrespective of holding taxes, property taxes or other revenue taxes satisfactorily (table- 4). Goyespur municipality is worst performer. This municipality is not collecting at least 50% of its demand, although the target of collection is recorded in the annual budget estimate. Rajpur-Sonarapur and Baruipur municipalities are comparatively better performers as they have collected more than 80% of its demand on an average, which is shown in figure no. 8.



Source: Compiled from Municipal Annual Budget

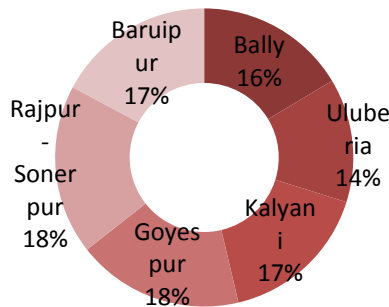
**5.1.5. Non-Tax Income Receivable Ratio (NTIRR)**

Again, in case of non-tax ratio most of the municipalities are not able to collect its revenue from own sources directly from local area. Non-tax revenue includes various fees and user charges; rental income like rent from market, shop, commercial complex: sales and higher charges like sale of scrape, wastage goods, hire charges from car, road roller and interest and financial charges. Only Rajpur-Sonarapur

municipality is trying to collect more non-tax revenue from its own area. Uluberia municipality is the worst performer among them (table: 5, figure: 9).

Name of the Municipality	2008-09	2009-10	2010-11	2011-12	2012-13
	NTRR	NTRR	NTRR	NTRR	NTRR
Bally	77.09	83.65	79.30	78.88	88.56
Uluberia	59.43	73.29	69.68	90.23	41.21
Kalyani	100.48	93.68	70.12	72.30	72.55
Goyespur	94.60	94.65	90.92	89.00	80.15
Rajpur-Sonarapur	100.37	91.69	89.21	92.94	83.20
Baruipur	84.74	85.69	79.41	90.07	87.27

**Fig. no. 9**  
**Demand and Collection of Non-Taxes**



Source: Compiled from Municipal Annual Budget

**5.1.6. Factor Analysis**

All these variables are now considered for factor analysis under linear Indexing methods for finding out the actual effective variables. These variables may be regarded as principal components of the municipalities. These principal components form a data set have used for ranking the municipalities. At this stage efforts have been given to compare the municipalities on the basis of the generating of income and utilization of both capital and revenue fund. These above mentioned linear indexing has been used to find out the efficiency level of the municipalities. The rank of the municipalities based on the ratios is shown in figure no. 10. Following tables shows the linear indexing values of the variables:

**Table: 10 Linear Indexing-I**

Name of the Municipality	PTTR3	TITR1	TITR3	EETR3	AETR2	OETR2	CICER2	CICER3	CICER4	CICER5
Bally	1.00	1.00	1.00	0.32	0.80	0.52	0.51	0.60	0.54	0.61
Uluberia	0.72	0.81	0.87	0.53	0.64	0.24	0.86	0.56	1.00	1.00
Kalyani	0.83	0.77	0.80	0.42	0.17	1.00	0.51	0.63	0.70	0.61
Goyespur	0.68	0.97	0.74	0.31	0.41	0.43	0.79	0.66	0.38	0.74
Rajpur-Sonarapur	0.49	0.68	0.70	1.00	1.00	0.43	0.98	1.00	0.72	0.46
Baruipur	0.29	0.66	0.59	0.21	0.16	0.93	1.00	0.87	0.71	0.51

Source: Computed by the Authors



**Table: 11 Linear Indexing-II**

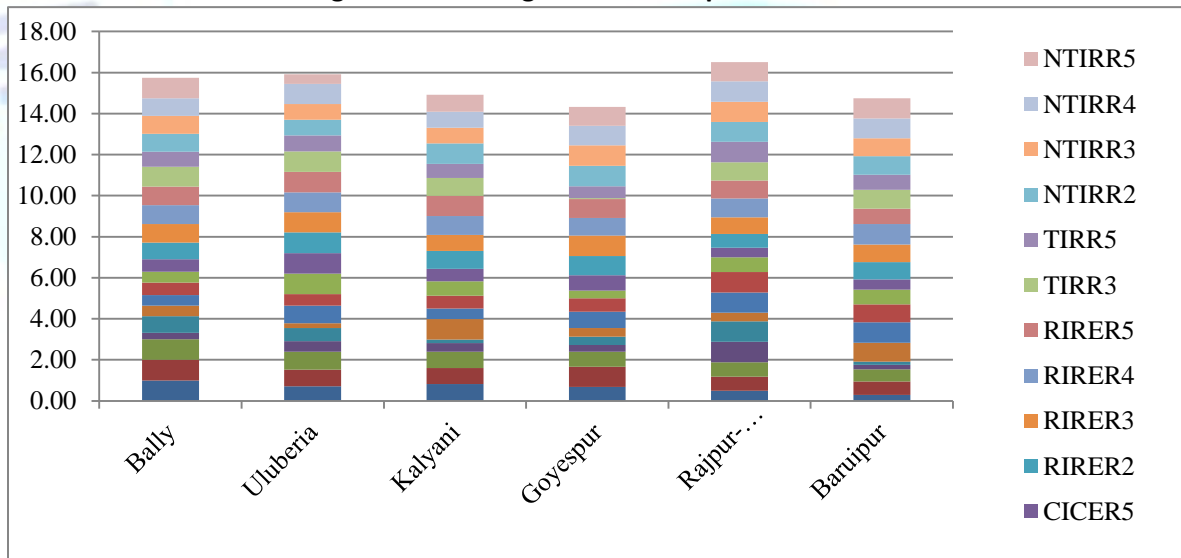
Name of the Municipality	RIRR2	RIRR3	RIRR4	RIRR5	TIRR3	TIRR5	NTRR2	NTIRR3	NTRR4	NTRR5
Bally	0.80	0.91	0.92	0.91	0.95	0.73	0.88	0.87	0.85	1.00
Uluberia	1.00	0.99	0.96	1.00	1.00	0.78	0.77	0.77	0.97	0.47
Kalyani	0.87	0.79	0.91	0.98	0.88	0.68	0.99	0.77	0.78	0.82
Goyespur	0.94	1.00	0.86	0.92	0.04	0.57	1.00	1.00	0.96	0.91
Rajpur-Sonarpur	0.68	0.81	0.91	0.87	0.88	1.00	0.97	0.98	1.00	0.94
Baruipur	0.84	0.85	1.00	0.75	0.91	0.74	0.91	0.87	0.97	0.99

Source: Computed by the Authors

**5.1.7. Ranking of the Municipalities**

All these variables have been used for ranking the municipalities at this stage based on the generation of income and utilization of funds. The above index numbers have been used for ranking, which is shown in figure no. 10.

**Fig.no-10: Ranking of the Municipalities**



Source: Computed by the Authors

From the figure no. 10, it is observed that Rajpur-Sonarpur municipality stands 1<sup>st</sup> rank and may be considered as the best performer on regards income, expenses and efficiency point of view followed by Uluberia, Bally and Baruipur. Considering the selected ratios from the same point of view, it is seen that Goyespur municipality is the worst performer. On the basis of this analysis ranking of the municipalities

are given in the following table no. 6:

**Table-6: Ranking of the Municipalities**

Sl. No	Name of the Municipality	Rank
1	Rajpur-Sonarapur	1
2	Uluberia	2
3	Bally	3
4	Kalyani	4
5	Baruipur	5
6	Gayespur	6

*Source: Computed by the Authors*

## 6. Conclusion

Resource generation is a significant task from the part of municipal activities. The development activities of the municipal organization can only run smooth if it generates municipal revenue. The performance regarding the generation of municipal finance of a municipal organisation ordinarily depends on the efficiency of its performer mainly, the local representatives, officials, employees and local people. Mostly, it is observed that there is a lack of positive attitude of enhancing the municipal taxes in its locality due to some political compulsion. It is also detected that there is an absence of number of good performers in all level of the municipality of West Bengal. Some important observations are noted below:

- i. *Assessment procedure:* The procedures of the assessment of the municipal holdings are not regular. Almost all the municipalities start the procedure of assessment in eight to ten years interval instead of five years gap. Holding register must be computerized and updated so that unpaid holdings can be identified easily.
- ii. *Creation of Municipal Assets:* Municipalities are very much reluctant about creation of municipal assets. Proper planning of spending capital grants are not found. This capital expenditure were incurred to solve the temporary problems and to submit the utilization certificate to the appropriate authority. It has no long term objectives. If the municipalities can create fixed assets like auditorium, market, leasehold property, housing, commercial properties, residential buildings, multistoried buildings etc. from their own funds, it can generate revenue from which municipality can improve its service to the society.
- iii. *Control of revenue expenditure:* The expenses relating to the office and administration of the board of councilors, chairman and vice-chairman are very high. It is observed a large amount of own source of revenue are spending to meet up some common expenditure like, electricity charges, security services, telephone charges, postage, stationeries, travelling charges, hire charges, advertisement charges, insurance, law charges etc. are increasing day by day.
- iv. *Monitoring the revenue fund:* No monitoring, review and evaluation system of measuring the performance of the generating revenue and expenditure thereof found in the municipal level. These should be monitored in terms of revenue income in comparison with the revenue income and expenditure of the previous year.
- v. *Continuous training support:* Training and ongoing support will need to be provided for administrators in order to fulfill their roles in planning, monitoring, reviewing and improving efficiency. This can be integrated into other forms of management training that your municipality provides, such as a management development programme.

- vi. *Performance Measurement system*: No performance measurement system of the municipalities has been implemented either from the government side or from the municipal authority in any case. Therefore the level of performance cannot be judged. Again, it is impossible to compare to compare the performance of one municipality with the other.

Revenue earning is an important factor for every municipality not only to run day to day activities but also to create fixed assets to earn revenue. Municipalities should try to increase the income for strengthen the financial stability. A careful handling of the outflow from the own sources of Income and properly operation of the municipal revenue fund may help to strengthen the fund of the ULB. It is important to regularly evaluate an efficiency of all its users. At least once a year, preferably after the annual review process it may be useful, together with a sample group that is representative of all stakeholders, and key decision-makers in of a municipality, to evaluate the efficiency.

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