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A Study to Identify the Problems Related To Income and Expenditures of Selected Municipal Councils of Haryana State

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Abstract: *The current study was conducted with an aim to identify the kind of problems these municipal councils were facing. Researcher has collected the data from employees working in the four selected municipal councils of Haryana state, in order to study the problems of municipal councils related to their income and expenditures. The data was collected from total 200 employees, in equal proportion from each of the four selected municipal councils of Haryana state, namely; Bhiwani, Bahadurgarh, Sirsa, and Jind. The sample of 200 employees consist of male employees, working in administration department, on the post of administrative officers, with working experience of more than ten years. As far as the problems are concerned, municipal councils are facing mainly six major types of problems related to the income and expenditures. These problems are mainly; human resources, financial, operational, government control or restrictions, transfer of funds, and administrative barriers. The employees of selected municipal councils have found problems related to the transfer of funds, and related to human resource as major problems which affects the efficient operations of the municipal councils. While, the least problematic area is “Lack of cooperation between revenue department and other authorities”.*

Keywords: *Municipal Councils, Income, Expenditures, Human Resources, Financial, Operational, Government Control or Restrictions, Transfer of Funds, And Administrative Barriers.*

I. INTRODUCTION

It has been observed that ‘among local government units, municipalities carry out important functions as regards to local needs and also play a major role in local governance’ (Bojang and Bwando, 2018). In this light, municipalities have been defined as urban institutions that provide essential services to residents living in their respective urban neighbourhoods and their activities are determined by such regulations as decided through urban planning, infrastructure, mapping and other factors (Geyman et al., 2018). These have also been termed as local self-governing bodies which aim to solve the problems of citizens in their area of jurisdiction, owing to the fact that a limited spatial administration can understand the needs and problems of the people better in that locality.

Municipalities fall under the ambit of urban local governance. For larger cities, ‘municipal corporations’ are pertinent while the term ‘municipal councils’ are used to refer to local governing bodies in smaller towns. By definition, urban local governance refers to ‘the formulation and execution of collective actions at the local level which includes the roles and responsibilities of the institutions’ (Shah, 2006). In order to be able to do so, ‘decentralization’ of powers and functions needs to take place and subsequent delegation of authority to the municipal councils are imperative. Sharma (2020) has identified the three forms of decentralization- ‘deconcentration’ as formation of units of the centralized governing body locally, ‘devolution’ as creating local governments with autonomous powers, and ‘delegation’ as contracting governance functions to a third-party organization or body. Based on these three types, the essential functions of a municipal council can be traced.

Planning of urban infrastructure has been one of the main functions of municipal councils alongside the functions already mentioned in the previous section. Owing to administrative and financial constraints, many municipal councils across the world are shifting to a corporate model of organizational management and decision-making (Seasons, 2002: 46).

In relation to such financial and fiscal functions, globalization has had a significant role to play in the distribution and management of public resources. Serageldin et al. (2008: 6) have noted two major issues emerging out of globalization for local bodies like municipal councils. Firstly, the increase in fiscal responsibility has increased the burden on these ULBs worldwide. Secondly, the rapidly evolving relationship between the local and the regional fiscal authorities in developing countries like India has implications in the sense that an increasing control of the central authorities on the ULBs has been noted, thus denting their autonomy to a significant extent in fiscal matters. Thus, municipal councils are having to navigate these hindrances in their administrative lifespans. However, regardless of these issues, ULBs like Municipal Councils continue to play a major role in the fiscal, administrative and planning of urban areas, which are imperative to the proper governance and welfare of the same.

II. REVIEW LITERATURE

Municipal planners have been noted to provide ‘policy and regulatory context necessary to direct the use of land’ which has a direct impact on the quality of life that the community residing in these areas experience. Municipalities globally have also developed sophisticated monitoring and evaluation systems over the past several decades which are linked to the ‘evaluation of growth management policies, sustainability and the regular review of comprehensive municipal plans’ (p. 48). Another major function of Municipal includes financing services like solid waste management, power generation plants, electricity and telecommunications, sewage systems, public transport, roads etc. (CARE report on ULBs in India, 2012). Expenditure responsibilities are bore by ULBs like municipal councils which also receive financing for the same. Such decentralization measures are also based on ideas of federalism which propound that local interests and tastes can be best administered and catered to by local governmental bodies. Such expenditures also include ‘planning, financing, operating and maintaining capital projects relevant to the areas assigned to them’ (p.2). Regulation of land use and construction of buildings- as has been mentioned in the Twelfth schedule of the Indian constitution, the municipal councils are endowed with the authority to cease, tax, rearrange or maintain any land within its jurisdiction to the benefit of the local population. They can also sell or buy land to and from private entities in public interest. They can construct buildings which are of public relevance and serve public administration within the jurisdictional authority, and can demolish such buildings as dilapidated and considered ‘dangerous’. The municipal councils are also responsible for carrying out health drives, maintain public hospitals and healthcare units in the jurisdictional area, maintain water supply, ensure proper vaccination camps for the local population under the state guidelines, make the necessary provisions to contain diseases by implementing measures like proper cleaning of sewage and bleaching of drainage systems, maintenance of sewers, and disposal of rubbish. Municipal councils are also responsible for the maintenance and construction of public educational institutions in their administrative areas. Even though the Twelfth Schedule makes no explicit mention of the municipal bodies endowing educational facilities to the local population, it does mention vaguely the “Promotion of Cultural, Educational and Aesthetic Aspects” (Entry 13, Schedule XII) and it is under this provision that municipal councils have taken the responsibility to promote education (Sharma, 2007). Municipal councils are responsible for the construction and maintenance of markets, shopping centres, drinking water stand posts, parks, gardens, wells, and making plans for the development and growth of the respective areas. The disposal of solid waste and its management has been entrusted to the local municipal councils. Due to increasing urbanization, a humungous amount of waste is being generated in the urban areas which need to be disposed, including their recycling and collection. Usually, the municipal council is entrusted with the incineration or storage of such waste in selected areas within their jurisdiction. About 80 per cent of the total finances of municipal councils in India is accounted for the salaries of people who are somehow associated with Municipal Solid Waste (MSW) disposal (Kumar et al., 2014). Municipal councils are also responsible for ameliorating the conditions of the marginalized and disadvantaged groups in their areas, through the implementation of various government schemes such as

Sasthyasathi and Kanyashree in West Bengal, and also carry out periodical campaigns such as food and clothes distribution programmes, local awareness campaigns and educational drives for underprivileged children. It can also construct homes for the elderly and provide special public facilities for such individuals as identified under 'differently abled'.

III. OBJECTIVE

The objective of the study was to find the problems of income and expenditure of selected Municipal Councils of Haryana state.

IV. RESEARCH METHODOLOGY

Current research is descriptive as well, based on the primary data the problems faced by the municipal councils related to their income and expenditures have been described and even the suggested solutions to these problems have also been described. Therefore, the research is found to be descriptive. In the current study, for comparison purpose it was required to have equal number of respondents from each of the selected municipal council, hence 50 employees were taken from each of the selected four municipal councils. Total sample of 200 respondents were taken for primary study, which is large enough keeping in mind the total number of employees working in these councils. In current study, the objective was achieved using the primary data, which was collected through survey method, for which a well-structured questionnaire was developed, and used for final data collection after testing for reliability and validity. Exploratory factor analysis using Principal component along with varimax rotation method was used to identify the type of problems faced by the municipal councils. Total six factors were derived from the factor analysis, which reflects the major problems faced by the municipal councils related to their income and expenditures. These problems were mainly; human resources, financial, operational, government control or restrictions, transfer of funds, and administrative barriers.

Hypothesis in the study have been tested using primary data.

Null Hypothesis: *There is no significant difference in the problems faced by the selected municipal councils of Haryana state, related to the income and expenditures.*

Problems Related to Income and Expenditures of Municipal Councils: It includes total 44 variables which create hurdles, or problems in the working of municipal councils, and due to which the municipal councils (MC) are not able to manage revenue and expenses. These problems were framed based on the review of literature, and discussions with the staff members of the municipal councils. Employees were asked to rate the variables using a five-point Likert scale, where one is very less and five is very high, three is moderate, two is low and four is high.

V. RESULTS AND FINDINGS

Researcher has collected the data from employees working in the four selected municipal councils of Haryana state, in order to study the problems of municipal councils related to their income and expenditures. The data was collected from total 200 employees, in equal proportion from each of the four selected municipal councils of Haryana state, namely; Bhiwani, Bahadurgarh, Sirsa, and Jind. Data was analysed using SPSS software version 25.0 and results are given in this chapter in detail along with their interpretation.

Factor analysis was used to extract the type of the problems faced by the municipal councils related to the income and expenditures. Factor analysis is a data reduction technique, and it was used in the current study, to categorize the 44 statements into major factors, which will be heterogenous in nature, but the statements under each factor will be homogenous.

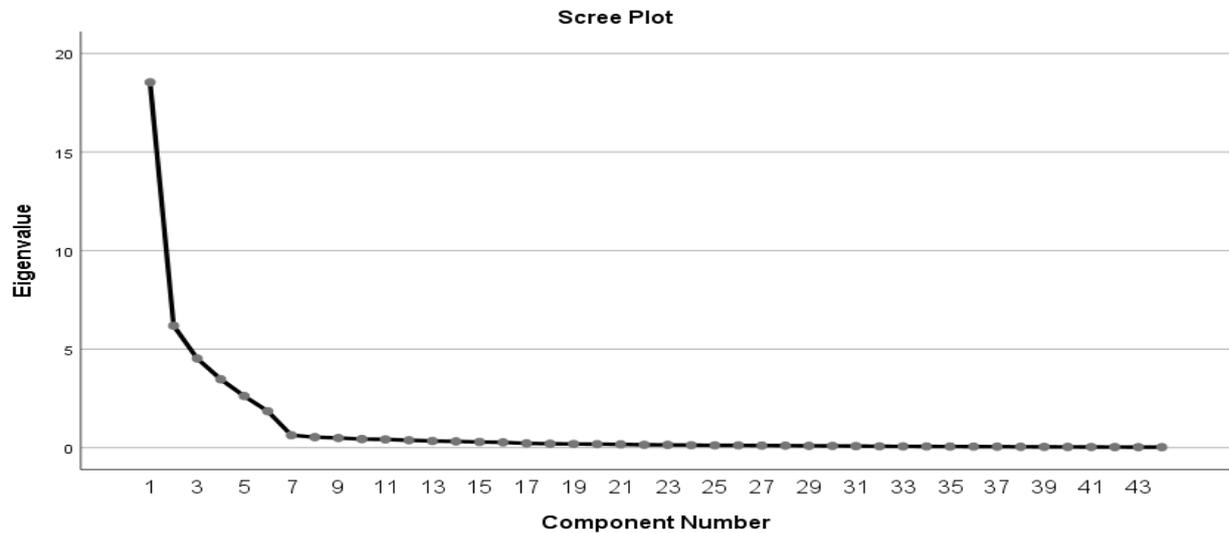
KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.922
Bartlett's Test of Sphericity	Approx. Chi-Square	13008.149
	df	946
	Sig.	.000

The initial test results for applying the factor analysis, confirms that the data is suitable for the factor analysis. The value of KMO was found closer to one, and the chi-square value also found to be significant. This shows that data is suitable for the factor analysis.

Total Variance Explained									
Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	18.537	42.129	42.129	18.537	42.129	42.129	7.748	17.609	17.609
2	6.187	14.061	56.189	6.187	14.061	56.189	7.012	15.936	33.545
3	4.526	10.287	66.476	4.526	10.287	66.476	6.643	15.097	48.642
4	3.472	7.891	74.367	3.472	7.891	74.367	6.340	14.409	63.052
5	2.618	5.951	80.318	2.618	5.951	80.318	6.005	13.649	76.700
6	1.850	4.206	84.523	1.850	4.206	84.523	3.442	7.823	84.523
7	.634	1.440	85.963						
8	.535	1.216	87.179						
9	.492	1.118	88.298						
10	.438	.996	89.294						
11	.420	.955	90.249						
12	.379	.861	91.110						
13	.340	.772	91.881						
14	.318	.722	92.603						
15	.290	.659	93.262						
16	.270	.614	93.876						
17	.219	.497	94.373						
18	.199	.453	94.826						
19	.190	.432	95.257						
20	.179	.407	95.664						
21	.170	.386	96.051						
22	.148	.337	96.387						
23	.142	.324	96.711						
24	.128	.290	97.001						
25	.119	.271	97.272						
26	.116	.265	97.537						
27	.107	.243	97.780						
28	.102	.232	98.012						
29	.094	.214	98.227						
30	.092	.210	98.436						
31	.080	.181	98.617						
32	.070	.159	98.776						
33	.065	.149	98.925						
34	.062	.141	99.066						
35	.059	.135	99.201						
36	.055	.124	99.325						
37	.051	.116	99.442						
38	.046	.104	99.546						
39	.042	.096	99.641						
40	.039	.088	99.729						
41	.036	.081	99.811						
42	.031	.070	99.881						
43	.027	.062	99.943						
44	.025	.057	100.000						

Extraction Method: Principal Component Analysis.

The extraction method used in the study was Principal Component Analysis, along with the varimax rotation, which shows that there are six statements whose eigen values were found to be above one, and taken as factor. The total variation was 84 percent explained by these six factors while the remaining 16 percent is unexplained in nature. Highest percentage of variation was 17 percent and least was 7 percent.



Scree plot confirms the extraction of the six factors, from visualization technique, one can come to know about the number of factors by looking at the scree plot. This scree plot shows that the elbow of the graph starts at 7th component, which shows that six factors to be taken in the solution for factor analysis, which is one minus from the point where elbow starts.

Rotated Component Matrix ^a						
	Component					
	F1	F2	F3	F4	F5	F6
Alpha values	0.975	0.975	0.975	0.960	0.965	0.946
Lack of technical experts in the MCs	.915	.055	.095	.081	-.005	.095
Lack of training facilities for the employees	.899	.055	.165	.092	.062	.086
Lack of career growth opportunities makes the employees less interested in doing work	.898	.029	.139	.080	.019	.065
Lack of knowledge about the prevailing rules or laws among the staff members	.892	.065	.130	.160	.078	.041
Unfilled or vacant positions for Key personnel in MCs	.888	.081	.180	.165	.073	.003
Lack of cooperation between Municipal commissioner and the senior staff members appointed by the state government	.885	.052	.173	.132	.119	.013
Lethargic nature of the employees working in MCs	.882	.022	.204	.102	.061	.082
Lack of sufficient staff members with the MCs	.858	.069	.139	.145	.082	.093
Lack of skilled staff in the MCs	.850	.105	.200	.159	.107	.023
No dedicated ministry for the ULBs	.042	.900	.123	.148	.129	.129
Political biasness towards rural voters, leads to rural development at the cost of urban development	.064	.888	.149	.205	.184	.068
Lack of power with the urban local bodies	.056	.882	.139	.162	.137	.081
Major town planning and development work handled by HUDA which reduces the income sources of the MCs	.083	.880	.137	.200	.198	.090
Involvement and empowerment of HUDA in urban planning matters	.078	.854	.161	.241	.174	.108
No time line for implementation of SFCs recommendations by government	.078	.843	.092	.253	.081	.199
Huge litigation cost in getting vacated the properties from old tenants	.069	.838	.195	.260	.149	.084
Old tenants paying rent or lease amount at old rates and reluctant to pay any increased rate of rent	.059	.811	.162	.244	.131	.191
Outdated records or delay in updating the property related records reduces the tax revenue of MCs	.231	.162	.845	.236	.135	.107

Lack of interest among officials in collecting arrears or revenue	.222	.160	.838	.216	.162	.097
Expenses incurred by MCs on providing services to unauthorized buildings but do not recover any tax from these buildings	.241	.149	.832	.257	.182	.151
Poor tax collection policies of MCs	.223	.198	.819	.215	.209	.108
Lack of interest among the officials in increasing the taxes or charges	.157	.129	.814	.281	.141	.131
Lack of updated records related to the collection or arrears	.216	.136	.814	.270	.162	.135
Limited access of MCs over its own revenue	.205	.127	.814	.281	.192	.132
In competitive taxes or revenues collection rules	.199	.242	.798	.213	.210	.123
Excess control by central government	.128	.248	.239	.857	.165	.032
Reluctance of state government in paying property taxes	.155	.291	.253	.856	.017	.073
Exempted property tax on Central government buildings, over which MCs spend funds in providing services to these buildings	.191	.274	.256	.832	.062	.045
Lack of financial freedom with the MCs	.145	.258	.238	.828	.129	.045
Exemptions by the state government in paying property taxes by certain type of properties, over which MCs spend funds in providing services	.186	.224	.271	.821	.049	.118
Excess control by the state government bodies over revenue collection by MCs	.154	.266	.267	.820	.139	.028
Limitations over municipal corporations budget approvals	.140	.257	.299	.799	.107	.060
Lack of functional autonomy with the MCs	.150	.078	.102	.617	.282	-.104
Lengthy process of getting approvals from state or central government for increasing taxes, charges or for executing projects related to urban planning	.109	.160	.116	.120	.894	.170
Inclination of regular staff members towards the political functionaries causes inefficiency in the functions of MCs	.044	.146	.140	.092	.885	.068
Dual control of Municipal commissioner and senior staff members of State government over functions of the MCs cause delay in the execution of the urban planning projects	.076	.135	.227	.132	.874	.122
Poor urban planning by MCs	.110	.185	.132	.090	.868	.181
Lack of coordination among municipal commissioner, senior staff members and regular employees of the MCs cause inefficient functioning of the MCs	.031	.172	.102	.063	.860	.116
Dual control of Municipal commissioner and senior staff members of State government over functions of the MCs cause delay in the revenue collection	.057	.123	.264	.171	.814	.170
Lack of cooperation between revenue department and other authorities	.123	.152	.178	.153	.775	.316
Lack of time bound usage of funds received from central or state government	.085	.176	.177	.041	.209	.907
Unpredictable transfers of funds from central and state government	.097	.203	.193	.054	.233	.867
Lengthy process to procure funds from state or central government for urban planning	.104	.203	.211	.024	.243	.838
Over dependence of MCs over the central and state government funds	.125	.192	.121	.043	.319	.782
Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.						

Varimax matrix solution depicts total six factors, which reflects the major problems faced by the municipal councils related to their income and expenditures. These problems were mainly; human resources, financial, operational, government control or restrictions, transfer of funds, and administrative barriers.

Human Resource related barriers: This type of barriers occurs due to insufficient staff, unskilled or incompetent staff with the municipal councils. Human resource related barriers lead to hurdles in revenue collection, and delay in execution of the municipal works. This factor includes total nine variables namely; Lack of sufficient staff members with the MCs, Lack of skilled staff in the MCs, Unfilled or vacant positions for Key personnel in MCs, Lack of knowledge about the prevailing rules or laws among the staff members, Lack of training facilities for the employees, Lack of career growth opportunities makes the employees less interested in doing work, Lack of technical experts in the MCs, Lethargic nature of the employees working in MCs, and Lack of cooperation between Municipal commissioner and the senior staff members appointed by the state government.

Financial Barriers: Financial barriers as the name suggest directly related to the financial sources, lack of funds, problem in availing the funds, or inadequacy of the funds, or the tax or revenue collection related problems. This factor consists of total eight statements namely; Limited access of MCs over its own revenue, Lack of interest among the officials in increasing the taxes or charges, Lack of interest among officials in collecting arrears or revenue, Poor tax collection policies of MCs, In competitive taxes or revenues collection rules, Lack of updated records related to the collection or arrears, Outdated records or delay in updating the property related records reduces the tax revenue of MCs, and Expenses incurred by MCs on providing services to unauthorized buildings but do not recover any tax from these buildings.

Operational barriers: Operational barriers are related to the operations of municipal councils, such as; problem related to rent collection from municipal properties, litigation cost, or due to other conditions for getting revenue from municipal properties, working of other bodies in same judicial area, and political decisions etc. This factor consists of total eight statements mainly; Old tenants paying rent or lease amount at old rates and reluctant to pay any increased rate of rent, Huge litigation cost in getting vacated the properties from old tenants, Involvement and empowerment of HUDA in urban planning matters, Major town planning and development work handled by HUDA which reduces the income sources of the MCs, Political biasness towards rural voters, leads to rural development at the cost of urban development, Lack of power with the urban local bodies, No dedicated ministry for the ULBs, No time line for implementation of SFCs recommendations by government.

Government control or restrictions: This category of problems consist total eight statements which reflects that how government control and restrictions creates hurdle in the efficient working of the municipal councils. The variables which are covered under this type of problems were mainly; Lack of functional autonomy with the MCs, Lack of financial freedom with the MCs, Excess control by central government, Excess control by the state government bodies over revenue collection by MCs, Limitations over municipal corporations budget approvals, Exemptions by the state government in paying property taxes by certain type of properties, over which MCs spend funds in providing services, Exempted property tax on Central government buildings, over which MCs spend funds in providing services to these buildings, and Reluctance of state government in paying property taxes.

Administrative Barriers: Administrative barriers are those barriers which is hampers the day to day working of the municipal councils, because of power clashes, lack of cooperation among department, dual control, delay in plans etc. This factor consist of total seven variables mainly; Lack of cooperation between revenue department and other authorities, Dual control of Municipal commissioner and senior staff members of State government over functions of the MCs cause delay in the revenue collection, Dual control of Municipal commissioner and senior staff members of State government over functions of the MCs cause delay in the execution of the urban planning projects, Inclination of regular staff members towards the political functionaries causes inefficiency in the functions of MCs, Lack of coordination among municipal commissioner, senior staff members and regular employees of the MCs cause inefficient functioning of the MCs, Poor urban planning by MCs, and Lengthy process of getting approvals from state or central government for increasing taxes, charges or for executing projects related to urban planning.

Transfer of funds: Transfer of funds includes the problems which are faced by the municipal councils related to the inadequacy of funds, delay in transfer of funds, or untimely transfer of funds, etc. All this creates the hurdle in the effective operations of the municipal councils, and leads to poor financial performance of the municipal councils. It includes the variables mainly; Over dependence of MCs over the central and state government funds, Unpredictable transfers of funds from central and state government, Lack of time bound usage of funds received from central or state government, and Lengthy process to procure funds from state or central government for urban planning.

VI. CONCLUSION

The major problems faced by the municipal councils related to their income and expenditures were mainly; human resources, financial, operational, government control or restrictions, transfer of funds, and administrative barriers. Human Resource related barriers occurs due to insufficient staff, unskilled or incompetent staff with the municipal councils. Human resource related barriers lead to hurdles in revenue collection, and delay in execution of the municipal works. Financial barriers as the name suggest directly related to the financial sources, lack of funds, problem in availing the funds, or inadequacy of the funds, or the tax or revenue collection related problems. Operational barriers are related to the operations of municipal councils, such as; problem related to rent collection from municipal properties, litigation cost, or due to other conditions for getting revenue from municipal properties, working of other bodies in same judicial area, and political decisions etc. Government control or restrictions consist total eight statements which reflects that how government control and restrictions creates hurdle in the efficient working of the municipal councils. Administrative barriers are those barriers which is hampers the day to day working of the municipal councils, because of power clashes, lack of cooperation among department, dual control, delay in plans etc. Transfer of funds includes the problems which are faced by the municipal councils related to the inadequacy of funds, delay in transfer of funds, or untimely transfer of funds, etc. All this creates the hurdle in the effective operations of the municipal councils, and leads to poor financial performance of the municipal councils.

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