

Streamlining Urban Governance in Haryana

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ABSTRACT

Urban local bodies can substantiate their relevance in the decentralised structure of governance by measuring up to competitive environment in which they have to function. The mandate of being institutions of participative democracy is to be vindicated with a changed paradigm of accountable service delivery. To this end, restructuring aimed at a financial and functional autonomy, is the key to institutional reforms in the modern day urban governance. This paper highlights structural and functional dimensions of urban governance system in Haryana as well as the best practices being followed in the other states. The state has challenges peculiar to its geopolitical realities and the prevalent system of urban governance in Haryana needs to be streamlined for coping with the increasing pressure owing to the rapid pace of urbanisation in the State which is likely to be accelerated in the years ahead. Adaptive structures of local governance are needed to maintain social capital and address economic interests that are engines of growth in the emerging cities.

Keywords: *Urbanisation, landfills, ICT initiatives social audit, professional tax, single window.*

INTRODUCTION

India has about 8,000 urban centres having a population of 31.2 per cent. These local bodies have been facing challenges pertaining to pollution, infrastructure, water supply, ground water depletion and sanitation. However, there are inter-State variations in this context. The situation is all the more grave in Haryana. Presently, more than half of its population lives in urban areas. It had increased from 17.66 per cent in 1971 to 34.90 per cent in 2011 and has been increasing at a faster pace since then.

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In line with the mandate of 74th Constitutional Amendment Act (1993) Haryana has 10 Municipal Corporations, 19 Municipal Councils and 58 Municipal Committees. However, the functional and financial devolution to these bodies has so far not been as per the spirit of 74th Amendment Act. As a result ULBs (Urban Local Bodies) have imbalance in functions, functionaries and funds.

Consequently, the ULBs of Haryana do not fulfill their mandate on safe water supply and waste disposal which pose a serious health hazard. The landfills have become potential hotbeds of diseases due to the leakage of poisonous gases from them into their surroundings. Unplanned urbanisation is another disconnect adversely affecting the peripheral rural areas. Unauthorised constructions in complete disregard of the building byelaws and safety standards is quite common. The builders have been able to influence a sizeable segment of the enforcement agencies in their quest for high profits. The disguised involvement of political leaders and other powerful sections in this realm has made it more complex.

The above context affects property tax revenue which is one of the lowest in Haryana among all other states in India. It has been estimated by various studies that only 38 per cent of the taxable properties have been covered so far and even only 63 per cent of the revenue has been collected from these. The real problem, in fact, lies in the lack of enumeration of taxable properties on the one hand and persistence of a large number of exempted properties on the other.

Key Issues for Consideration

The following issues, need to be addressed urgently for ensuring effective management by the ULBs of Haryana:

1. **Capacity Building of the Elected Representatives:** Despite the fact, the Government of Haryana had laid down in minimum educational qualifications and also prescribed essential disqualifications for ensuring that only educated and responsible persons are elected as the representatives in ULBs, there has only been a mild change in the quality of urban leadership.

There is an urgent need for their capacity building in the same manner as is being done by the Government of Haryana for the representatives of the PRIs through the training programmes that are being organised by the Haryana Institute of Rural Development (Nilokheri) and Rajiv Gandhi Community Development and Panchayati Raj (Nilokheri).

This task may either be assigned to Haryana Institute of Public

Administration (HIPA), Gurugram or an urban development institute be set up in the State for the capacity building of the elected representatives of the ULBs.

It shall also be worthwhile to organise exposure visits of the representatives of ULBs from Haryana to those states where the best practices are being followed. But the capacity building programmes should be need based, regular and should be conducted by professional Master Trainers.

It could also be useful if the Public Administration Departments of various Universities of Haryana and HIPA start a Diploma Course in Urban Local Governance for this purpose.

2. **Capacity Building of the Officials of the ULBs:** The capacity building of the elected representatives and office bearers of the ULBs alone is also not sufficient. Their officials too need it. Regular training in various dimensions of their respective job profiles is also required. Besides, programmes are also needed to inculcate the culture of transparency in them. Far more important than all these is their training in Information Technology in this age of e-governance.
3. **Promoting Healthy Relationship between the Elected Representatives and the Officials of ULBs:** A major conflict is lack of trust and respect for each other among the elected representatives and the officials. While the former tend to ignore them, the latter feel that the former make impermissible demands. In other words, there prevails a trust deficit among them. This can be minimised by organising special training programmes.
4. **Streamlining the Administration Structure:** Most of the functionaries of ULBs are either of outsourced category or they are deputed from various departments of the State. This coordination within ULBs is rather difficult. Outsourced employees do not feel a sense of belonging to these. Hence there is a need for creating a Municipal cadre of services. They should not undergo pre-service training but in-service training programmes from time-to-time. Above all, there should be downsizing and rightsizing of their administrative structures. Besides, all their records should not only be computerised but also put into public domain.
5. **Optimum Resource Mobilisation:** The ULBs should also ensure that full potential of the Property Tax is utilised. There should be accurate updating of the mapping of the taxable properties. The assessments for imposing the property tax should also be

efficient, fair and updated. This task may be outsourced using GIS techniques. The Property Tax Rates should also be periodically revised. Water and Sewage charges should also be revised to meet the increasing costs.

The unauthorised colonies may also be regularised after imposing due penalties. Collection work may also be decentralised for the convenience of the citizens/residents of the ULBs. This may also be outsourced to private agencies.

6. **Proper Land Management:** All the Municipal Corporations, Municipal Councils and Municipal Committees own large chunks of land. But these remain unutilised or underutilised. A sizeable part of these lands has been encroached upon by undesirable elements. The ULBs can setup parking places, public parks, herbal parks and gardens on these lands. They could also lease it out to the private players for increasing their income.
7. **Efficient Financial Management:** ULBs also suffer from poor accounting standard and inefficient tax collection mechanism. Tax collection demands are issued on the basis of prior surveys and outdated records. Consequently, the amount collected from both residential and commercial properties is often lower than what it should be. Enforcement of collection is another problem, as the zonal tax bodies often lack the manpower to review and collect taxes from property owners. Income generation also gets stalled in the recently added villages to ULBs, as these are neither properly surveyed nor adequately mapped. As a result, a large amount of accruable taxes remains uncollected.

All the accounts should be in one bank. e-Payment should also be encouraged. A software on the pattern of PRIA being used by the PRIs may be developed for the ULBs for this purpose.

Double Entry System to be utilised for the proper upkeep of the record of the accounts. All out efforts should also be made to reduce the financial costs. Outsourcing services delivery of works could also be done to save the huge amount that is spent on the salaries. Public Private Partnership Model too could be used by the ULBs.

8. **Enhancement of Accountability:** Clear cut role identifications and role differentiation are needed for this purpose. No official should be allowed to pass on the buck. A system of rewards and punishments or incentives and disincentives may also be introduced. There should be individual liability for the performance of well specified roles.

9. **Tackling corruption:** The urban local governance allegedly suffers from large scale corruption. An internal mechanism needs to be set up to check this menace. There should be transparency in the acceptance of tenders and proper checking of material before supply needs to be ensured. The Corporators/Councillors will also have to play a proactive role. The technical staff too will have to do the needed surveillance. Some in-house system of vigilance needs to be set up.

Basically, it is a problem of the mindsets which need to be changed through the inculcation of value of honesty. As a matter of fact, culture of honesty needs to be inculcated among the elected representatives as well as the officials through training and handholding.

10. **ICT Initiatives:** e-governance can be very useful for streamlining the functioning of the ULBs. The computerisation of records, their easy accessibility to the people, RTI activists and other proactive members of the civil society as well as the public representatives and the availability of information in public domain can go a long way in ensuring good governance in the ULBs. This can also be very helpful in checking red tape, favouritism, bungling and misappropriation. Setting up an efficient Grievance Redressal Mechanism on the pattern of CM window and other ICT initiatives of Haryana Government too needs emulation in this context.
11. **Strengthening of the Committee System:** As in the Local Government in England, the Committee System enables all the elected representatives are made to feel that they are stakeholders in local governance. Therefore, every member of the Municipal Corporation, and Members of the Municipal Council and Municipal Committee may also be associated with one of such committee here. The representatives of the Resident Welfare Association and Civil Society as well as the experts from the universities, engineering colleges and other technical and professional institutions may also be associated with these committees.
12. **Streamlining Social Audit Mechanism:** It is equally important to put in place an effective social audit mechanism for the Social Audit of the expenditure of the ULBs for different works. For this purpose, Social Audit Committees comprising of experts, social activists from different NGOs and Media as well as the educational institutions be created in all the ULBs at the levels of the Sectors and Wards. The office bearers of the Resident Welfare Associations should also be involved in these. The Social Audit may be conducted after every six months and the agenda for these may be carefully prepared.

The Way Forward

In the light of the above issues, a range of suggestions and actions need due consideration from Government of Haryana.

1. **Structural Reforms for Personnel Management:** There is an urgent need for the creation of a cadre of municipal service – for the performance of both administrative and technical functions. A skill gap analysis is also needed, to identify the number of vacancies, to define job positions, to explore the qualifications, experience and competencies required for these and to suggest pay scales for these. A transparent selection process is also required for the process of performance management. The personnel management too needs to be streamlined and rationalised by recruiting qualified manpower particularly in the areas of finance, accounting, urban planning, public health, etc. The career paths for cadre officers too need to be specified, transfers and promotions also need specifications. Provisions are also needed for their intensive pre-service and in-service training. Above all, a sound system for cadre management needs to be introduced.

The emphasis in their capacity building should be on:

- the sensitisation of the elected councillors;
- the practical, hands-on training of the selected officials of the ULBs in accounting systems, financial management practices, internal controls, audits and an efficient management of information system;
- the preparation of environmental status reports and infrastructure priority studies;
- the formulation of environment management plans and
- the documentation of best practices.

Besides, there is an urgent need for developing a Vision for the mandated activities of ULBs. The supply side constraints need to be addressed. Learning through exposure visits for seeing good initiatives too needs to be stressed. The short-term focus, however, should be on gathering information from the already available training materials, identification of the master trainers and selection of reputed institutions for conducting Training of Trainers (TOTs). However, the focus of training needs to be made demand driven. The capacity building efforts should cover officials at all the levels. Enhancing capacity periodically will not only help in inculcating a sense of responsibility but also culture of accountability in them for the delivery of functions devolved on the ULBs.

2. **Revamping Tax Administration:** Economic transformation in urban infrastructural investment and alternative sources of investment in areas such as water and in identification of enhancement of the charges for sanitation facilities, affordable urban transport and urban land development also need attention. Moreover, apart from improving the collection of non-tax revenues such as user charges for various public services/utilities, a focus should also be on existing and potential revenue enhancement.

In this context, it is pertinent to bring to sharp focus the fact that the collection of the Property Tax has so far been abysmally low. It has fallen short of stipulated target by about 50 per cent. Some of the organisations have been able to collect only around 40 per cent of their targets due to pandemic. It is merely 0.2 per cent of India's GDP. The improvements, therefore, are necessary in the coverage as well as collection of taxes. Besides, there is a need to identify the unassessed properties for enhancing the tax potential of taxation. The self-assessment of property tax has, as a matter of fact, become the *de facto* practice for facilitating the ease of compliance for the taxpayers in Haryana. In case of differences between the self-assessed property tax and the assessment by the ULBs, the Municipal Act provides for the imposition of a stiff penalty as a deterrent but this has not been practiced in the State. A reassessment needs to be done in this context. Billing and payment procedures need to be made easier through web portals of the ULBs and the grievance redressal also needs to be done through the anomaly committees.

- (i) **Revenue Performance Issues and Needed Reforms:** A big challenge for the property tax administration has been the non-availability of accurate property tax rolls in the ULBs. The following steps may be undertaken in the above context:
- proper mapping of properties by using GIS;
 - streamlining of the property tax as a self-assessment system; and
 - collection of at least 85 per cent of the property tax demand.

The properties should also be assigned unique IDs. Their preliminary digital assessment needs to be done to identify for under-assessed ones. Their digital database also needs to be created for preventing manual errors and for making the process of data management simpler and transparent. Follow-up visits by the officials too are necessary to identify the property owners.

- (ii) **Property Tax Rates and Classification:** The property tax rates ought to have an objective relationship with revenue needs and these must follow some benchmarks in this context. They should be determined in conjunction with the valuation bases. Moreover these need be kept sufficiently flexible for ensuring a reasonable tax burden.
- (iii) **Property Tax Exemptions:** A clear cut criteria is needed for keeping these as minimum as possible. Property owners of all categories must be made to pay an affordable amount on their properties. It may also be ensured that all non-domestic properties attached to brick kilns, rice shellers, stone crushers, petrol pumps, stud farms and small and large scale industries too are brought under the tax net.
- (iv) **Profession Tax:** Profession tax may also be revived. It should be imposed by the ULBs on commercial entities such as the private schools that have high fee structures as compared to the government schools, which are charging only nominal amounts for it. It should, however, be left to the local bodies to decide whether to levy or not to levy the tax on such institutions on the basis of assessment of their financial position.
- (v) **Fire Tax:** The ULBs must impose Fire Tax on all the properties in urban areas – residential and non-residential, institutional and commercial irrespective of their type. It is essential because higher density of population in residential areas – especially in the old inner city areas where various types of economic activities are being pursued, are prone to fire hazards.
- (vi) **Vacant Land Tax:** It should be levied by ULBs on the basis of the capital value of a property. Besides, the vacant land including open land and un-built plots should be clearly demarcated. Such lands are being frequently used during the marriages, receptions for entertainment and parking, etc.
- (vii) **Vehicle Tax:** The motor tax should also be doubled on all kinds of vehicles to improve resources of the ULBs.
- (viii) **Non-Tax Sources:** The rates of fees/charges must be updated periodically to boost their revenues. This would also inculcate in the citizens a habit of payment for the services being availed by them.

Some non-tax fees or levies may also be charged in lieu of improved level of services in the form of valorisation fee for increase in capital value, impact fee and betterment levy which may not be resisted to by the general public.

(ix) **Other Measures**

- The option of development beyond the current restrictions of Floor Area Ratio (FAR) needs to be provided, and the additional FAR, however, needs to be provided selectively. The ULB must levy the charges on it and on land-use conversions. These, however, must be determined professionally and be at least 50 per cent of the area rate.
- In order to effectively cover Operational and Management (O&M) costs, appropriate level of user charges must be levied on all the measurable services from the beneficiaries. Ideally, a tiered structure linked with level of consumption exist be put in place.

(x) **Institutional Model for Property Tax Reform:** The Thirteenth Finance Commission has suggested the establishment of Municipal Revenue Boards (MRBs).

- These have been envisaged as operational bodies.
- They ought to have a working IT platform for building databases.
- MRBs shall themselves conduct Property Tax Surveys and develop the database as well as the management information system. It would be especially useful for the small municipalities that do not have the resources to turn the investment to such an exercise. Modern technology ought to be used by them to implement the 'back office' functions of a typical property tax administration.

3. **Land Management and Resource Mobilisation and Financial Management:** Fiscal decentralisation has to be at the top of the agenda for the mobilisation of financial resources of the ULBs. Their income from the tax sources, non-tax sources, fiscal transfers and borrowings needs to be enhanced.

After the abolition of octroi and the loss of buoyancy and elasticity in Annual Rental Value (ARV) based Property Tax, fiscal stress on the ULBs has considerably magnified. Therefore, new sources of

revenue need to be created from them. The following measures can be undertaken in this context.

- (i) **Enhancing Revenue from Existing Taxes:** There exists a substantial scope for the enhancement of revenue from existing local taxes. Tax administration remains constrained by: (i) not-so-effective tax administration and (ii) difficulties encountered in the administration of its major tax – the Property Tax. Tax collector and generation of additional revenue could also be ensured through the following steps:

A scheme of incentives and penalties be introduced for the municipal staff and the taxpayers. ABC Analysis, which is usually applied in material management of inventory also known as the inventory categorisation technique in an organisation or a project, be also adopted.

Land be used as resource for revenue enhancement. The ULBs ought to devise innovative ways for this purpose. Land based non-property taxes may be used to generate financial resources by regulating the use of land. Vacant Land Tax, Tax on Land Value Increment and Betterment Levy may also be levied in this context.

It may be pointed out in this context that a number of countries have taken recourse to Vacant Land Tax. The rate of tax is doubled by them every year till the vacant land is developed. The share of the ULB may also be increased in the Stamp Duty, which is imposed and administered by the state governments.

- (ii) **Non-Tax Sources:** As a matter of fact, the generation of additional financial resources calls for innovative approaches. Traditional sources of revenue of the ULBs have a limit up to which they could be stretched. Non-tax sources, therefore, constitute promising areas for resource mobilisation. These include fees, charges, price, remunerative municipal projects and enterprises and land based mechanisms of revenue generation. These also comprise, *inter alia*, development charges, user charge and cost recovery.
- (iii) **Asset Management :** The ULBs mostly have their own assets like the land, plants and equipment. Many of these, however, do not, have their inventory. Hence they are not in a position to make optimum use of these. They are also not able to leverage these for raising funds from the market. Asset management could help the ULBs in making use of their passive assets for

remunerative uses like giving on outsource basis to private people for sports and recreation purposes.

(iv) **Tapping of New Revenue Sources:** The following strategies could be used for augmenting the financial resources of ULBs.

Land and Property: The rates of conversion charges and license fee levied for Change of Land Use (CLU) could be increased in proportion to market potential value and 50 per cent of their proceeds be devolved to the concerned ULB. The owners charge huge vehicle parking fees. These too could also develop their parking areas near the malls and the bazaars for raising their own resources. The ULBs should also be given a fixed share in the Labour Cess as these provide basic civic amenities to the labour colonies. Like-wise, they should also be given a share in the Toll Tax.

Municipal Assets: Municipal Assets like the land, buildings and other commercial properties should be identified and listed. Suitable guidelines be prepared for their proper valuation in order to mobilise optimum revenue. There should be an effective management system for this purpose. A Municipal Valuation Committee could be set up in each of them to expedite this process.

Civic Services: Suitable measures should also be initiated by the ULBs for the conservation of energy and water in the public places and meters be installed by these at suitable places. Sewerage connections in unauthorised colonies too should be regularised by levying appropriate charges. Licensing policy for the municipal areas too needs to be liberalised for reducing the pressure of the unauthorised colonies in the controlled areas.

New Taxation Avenues: These too need to be explored, identified and brought under tax net. Revenue generated from local economic base such as the fuel tax, entertainment tax should be shared by ULBs for efficient delivery of local service. Existing rates of electricity tax, liquor tax, mobile cess, cable tax, advertisement tax, etc. too should be suitably revised.

Professional Accounting Process: ULBs should also initiate steps to introduce the Double Entry Accounting System for promoting transparency and accountability in their financial management and decision making process.

Incentives and Special Drives: Taxes and user charges should be

collected through effective drives such as e-collection, collection at doorsteps, mutual resolution of disputes, *lok adalats* and attractive incentives and penalties.

4. **Steps for Manpower Management and enhancing Accountability in Civic Services:** The effective Personnel Management System will assist the ULBs in managing their human resources by using Information Technology. It will also help in centralising, standardising and governing its human resource functions in a more effective and efficient manner. It aims at evolving an employee-centric portal for streamlining the complex processes, providing a 'single window' services to employees and ensuring the timely and reliable management of information relating to human resources for effective decision-making.

5. **Steps for Tackling Corruption**

- (i) ***Single Window Clearance for Various Approvals and Procedures:*** It is an innovation that is growing in popularity among the ULBs and the development authorities. All agencies involved in the process need to be physically located in a single facility and are often connected by a shared computer system. Efforts have to be made to constitute teams comprising of experts from various agencies under the overall supervision of a Town Planner from ULB, designated to assist developers/builders complex projects operationally by cutting down delays through an improvement in the sanction process.

ULBs have to take the following steps for the implementation of this reform:

- To do stakeholder consultations for the modifications in the building bye-laws and for streamlining approval process and for making provisions for disaster mitigation as a part of bye-laws;
- Amend the existing legislation for framing new building bye-laws and its dissemination through website;
- Implementation of Common Building Rules;
- To do MIS linking of all the offices connected with building permissions;
- To put into place a Citizen Enquiry System for disclosing status of approvals;
- To set up timelines for reducing the period for granting approvals; and

- To organise city level workshops for addressing general queries of public.
- (ii) **Building Approvals:** The functions of the ULBs pertaining to Building Approvals Section are both regulatory and development oriented. On the regulatory front, these include formulation of building by-laws and rules, preparation of master plan, enactment of rules and zonal regulations, processing and disposal of court cases and petitions, etc. On the developmental front, these cover implementation of master plans, issuing permission for buildings and layouts, removing encroachment, calculating and collecting various fees and maintaining accurate and updated records. The ULBs standardise the building fee and other charges by linking the property with GIS for the automation of the plan scrutiny and auto generation of approval.
- (iii) **Single Window Grievances Redressal:** Grievances redressal is one of the most critical tasks of an ULB. It is, therefore, imperative for them to strengthen the machinery for public grievances redressal and to establish a “Single Window System” for all departments for facilitating disposal of grievances, for increasing transparency, and for encouraging citizen participation and for ensuring performance accountability. On lodging of a grievance, a Registration Number is to be given to the citizen for further reference and for tracking status of the grievance. On receiving the grievance, the departmental officials are to respond by disposing the grievance in a fixed time limit stipulated for public grievances and staff grievances. They should also ensure that time limits are strictly adhered.
- (iv) **Personnel Management System:** This module will assist the ULBs in managing their human resources by using Information Technology. It will also help in centralising, standardising and governing its human resource functions in a more effective and efficient manner. It aims at evolving an employee-centric portal for streamlining the complex processes, providing a ‘single window’ services to employees and ensuring the timely and reliable management of information relating to human resources for effective decision-making.
6. **ICT Initiatives:** Besides the following ICT initiatives need to be emulated as these will go a long way in strengthening urban governance in a sufficient manner.

E-MaaS (E-Municipality as a Service): eMaaS is a cloud based

system for providing a uniform e-governance platform that enables the municipalities to serve the citizens online. Starting with the creation of a city portal, Andhra Pradesh and Madhya Pradesh have already taken a lead in rolling out eMaaS. It aims at enabling the municipalities to offer citizen services online/via mobile. It also promises transparency and accountability in services to the citizens. It also makes these services to them available in a cost effective way. In the new eMaaS project, the Ministry of Urban Development has procured Managed Service Provider to develop End-to-end mobile/web application, Data Centre on Public Cloud which is also available for use by ULBs for providing customised services. The ULBs, should digitise and upload data for, procuring local hardware. They can train their manpower for using e-MaaS.

7. **Privatisation of Municipal Services:** The ULBs should develop mechanism for service enhancements so that citizens are able to get maximum benefit. These must also become sensitive to the needs and aspirations of households and businesses. Only that can give the cities their much needed identities as worth living places.

The services like street lighting, water supply, solid waste management, construction/ maintenance of toilets, garbage collection and disposal, street cleaning, maintenance of roads/gardens/parks/playgrounds should be privatised in all the major municipalities. Model bye-laws be enacted and guidelines be issued for this purpose.

A strong regulatory mechanism and oversight system, and a appropriate institutional and legal framework too needs to be put into place for keeping a strict watch on private service providers for obtaining quality service from them at a minimal cost. Community participation too should be encouraged as well for developing a cost effective system for maintaining and operating civic services.

8. **Regulatory Mechanism:** Cities should plan keeping in mind the regional context as the nearby towns and rural areas are dependent on these. A closer relook is needed at the regulatory issues relating to urban administration. For example, municipal bye-laws under the ULBs have a crucial impact on the way a city grows, expands and develops. These regulations also have a big impact on ULBs resources and economy. Long standing demand of rationalisation and standardisation of Floor Area Ratio (FAR), has been accepted by state government. This is a welcome step. Steps are, therefore, needed to augment the supply of developed urban land for preventing proliferation of illegal or semi-legal habitations. Hence

a proper urban land policy needs to be framed by keeping in view the realities and dynamics of urban growth.

CONCLUSION

The above discussion of structural and functional dimensions of urban governance system in Haryana as well as the best practices being followed in the other states leads to the conclusion that system of urban governance in Haryana needs to be streamlined for coping with the increasing pressure on it on account of the rapid pace of urbanisation in the State which is likely to be accelerated in the years ahead.

This is a challenging task. Yet, Haryana has political leadership committed to decentralised urban governance as well as the required bureaucracy and technocracy for helping the ULBs in performing their role in a competent manner. Moreover, the State has got the requisite potential to achieve the goal of providing a responsible, responsive, cost effective and efficient governance to its people. Last but not the least, people of Haryana in general and its urban population in particular are vigilant enough to get their entitlement and above all, the political dispensation in power has the political will to ensure good governance through ULBs.

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