CHAPTER – 6

FINDINGS AND CONCLUSION

The findings of growth of revenue and expenditure under revenue account indicate the following facts. The growth of receipts under revenue account shows 70.49 per cent growth and expenditure under revenue account 68.44 per cent growth during the period 2003-2004 to 2013-2014. The financial performance of Chennai Municipal Corporation is quite remarkable as it has shown 98.84 per cent surplus revenue receipts under revenue account during the period 2003-2004 to 2013-2014. The ratio of revenue receipts to revenue expenditure is quite remarkable in 2005-2006 to 2009-2010, 2011-2012 and 2013-2014 and these years have shown surplus revenue receipts under revenue account in the period of analysis. It clearly indicates that the Chennai Municipal Corporation has a lot of sources to generate income and about proves its efficiency in tax collection as well as mobilization of income from the non tax sources.

The findings of growth of revenue and expenditure under capital account indicate the following facts. The growth of capital receipts under capital account shows 84.95 per cent growth and growth of expenditure under capital account 88.40 per cent growth during the period 2003-2004 to 2013-2014. The capital account financial performance of Chennai Municipal Corporation is quite discouraging as it has shown 99.88 per cent deficit in capital receipts under capital account during the period 2003-2004 to 2013-2014. The ratio of capital receipts to capital expenditure is quite remarkable
in 2005-2006 and 2011-2012 and these years have shown surplus capital receipts under capital account in the period of analysis.

The findings of revenue recovery and revenue outgoing under revenue account indicate the following facts. The revenue account recoveries have shown 27.32 per cent growth during the period 2003-2004 to 2013-2014 and the performance of revenue account recoveries to the revenue account outgoing is quite remarkable in 2003-2004, 2003-2004, 2005-2006, 2006-2007, 2007-2008, 2009-2010 and 2010-2011, as these years have shown better performance in terms of surplus amount. The revenue account outgoing under revenue account has shown 52.25 per cent shortfall during the period 2003-2004 to 2013-2014.

The findings of revenue recovery and revenue outgoing under capital account indicate the following facts. The capital account recoveries has shown 78.70 per cent growth during the period 2003-2004 to 2013-2014 and the performance of capital account recoveries to the capital account outgoing is quite remarkable in 2003-04, 2004-05, 2005-06, 2006-2007, 2011-2012, and 2013-2014, as these years have shown better performance in terms of surplus amount. The capital outgoing under capital account has shown 88.00 per cent enhancement during the period 2003-2004 to 2013-2014 showing inefficient funds management practices in Chennai Municipal Corporation.

The findings of revenue recovery and revenue outgoing under deposit account indicate the following facts. The capital deposit
recoveries have shown 6.48 per cent shortfall during the period 2003-2004 to 2013-2014 and the performance of capital deposit recoveries to the capital deposit outgoing is quite remarkable in 2003-04, 2004-05, 2006-2007 to 2013-2014, as these years have shown better performance in terms of surplus amount.

The findings of growth of length of road works undertaken by the Chennai Municipal Corporation indicate the following facts. The length of bus route road works shows 39.10 per cent growth and interior road works 34.80 per cent growth and expenditure on road works 65.64 per cent growth during the period 2003-2004 to 2013-2014. The expenditure on number of road works per 100 km is quite remarkable during the period 2003-2004 to 2005-2006. The growth of road works in Chennai city is urgent need of the hour. The city population increases rapidly and also population settlements in different parts of the city. The geographical area of the city is expanded from 174 sq km to 476 sq km in the form of Chennai metropolitan region. As a result there is a growing need for road maintenance and road renovation in different parts of the city.

The findings of growth of storm water and drain works undertaken by the Chennai Municipal Corporation indicate the following facts. The Chennai Municipal Corporation has undertaken 2204 storm water and drain works and spent Rs.48252 lakhs towards completion of these works during the period 2003-2004 to 2013-2014. The growth of storm water and drain works shows 49.24 per cent growth and expenditure on completion of storm water and
drain works is estimated at 97.13 per cent growth during the period 2003-2004 to 2013-2014. It is clear that the undertaking storm water and drain works is urgent need in Chennai city. This is due to growing trend in release of garbage and sewage water from the households and government institutions. There is a growing trend towards drain the surplus rain water in different localities in Chennai region during rainy seasons and pressing need to store the surplus rain water through rain water harvesting programmes.

The findings of growth of solid waste management works undertaken by the Chennai Municipal Corporation indicate the following facts. The Chennai Municipal Corporation has undertaken 374 solid waste management works and spent Rs.15387 lakhs towards completion of these works during the period 2003-2004 to 2013-2014. The growth of solid waste management works shows 60.71 per cent growth and expenditure on completion of solid waste management works is estimated at 91.62 per cent growth during the period 2003-2004 to 2013-2014. It is clear that the undertaking Solid waste management works is urgent need in Chennai city. This is due to generation of large quantity of solid waste from the households, shops, hotels, restaurants, government offices and hospitals.

The findings of growth of building department works undertaken by the Chennai Municipal Corporation indicate the following facts. The Chennai Municipal Corporation has undertaken 168 buildings department works and spent Rs.22027 lakhs towards completion of these works during the period 2003-2004 to 2013-
2014. The growth of buildings department works shows 72.41 per cent growth and expenditure on completion of buildings department works is estimated at 84.79 per cent growth during the period 2003-2004 to 2013-2014. It is clear that the undertaking buildings department works is urgent need in Chennai city. The growth of building works is needed on the following grounds. There is a need to provide public facilities and amenities to the citizen. The buildings are constructed under various schemes to provide accommodation to the office complex, shopping complex and housing quarters.

The findings of growth of electrical department works undertaken by the Chennai Municipal Corporation indicate the following facts. The Chennai Municipal Corporation has undertaken 1250 electrical department works and spent Rs.650 lakhs towards completion of these works during the period 2003-2004 to 2013-2014. The growth of electrical department works shows 89.66 per cent growth and expenditure on completion of electrical department works is estimated at 84.36 per cent growth during the period 2003-2004 to 2013-2014. It is clear that the undertaking electrical department works is urgent need in Chennai city.

The findings of respondents’ views on physical working conditions in Chennai Municipal Corporation indicate the following facts. The respondents rate the adequate availability of drinking water in their working place in the first order, availability of lighting facility the second, adequate access to the Floor space in the working place the third, adequate access to the toilet facility the fourth,
adequate access to the first aid facility the fifth, adequate access to
the Ventilation facility in the working space the sixth, adequate
access to the bathroom facility the seventh, adequate availability of
canteen facility in their working place the eighth, adequate
availability of fire protection facility the ninth, and adequate
availability of rest room facility the last. It could be noted that
majority of the respondents are not satisfied with availability of fire
protection facility. In general majority of the engineer respondents are
satisfied with the adequate availability of all the physical working
condition in Chennai Municipal Corporation. In general majority of
the office assistant respondents are not satisfied with the adequate
availability of all the physical working condition in Chennai
Municipal Corporation. It could be noted that the satisfaction of
physical working condition depends on hierarchy of the occupation of
the employees of Chennai Municipal Corporation.

The result of respondents’ length of service wise analysis
reveals that the employees with short length of service rank the first
order in their overall assessment on availability of physical working
condition in Chennai Municipal Corporation. The employees with
medium length of service the second, long length of service the third,
and very long length of service the last in their overall assessment of
physical working conditions in Chennai Municipal Corporation.

The result of respondents’ education wise analysis reveals that
the post graduate level educated respondents rank the first position
in their overall assessment on adequate availability of physical
working conditions in Chennai Municipal Corporation, under
graduate level educated respondents the second, higher secondary
level educated respondents the third, and secondary level educated
respondents the last. In general, the secondary level educated
respondents rank the first position in their overall assessment on
inadequate availability of physical working conditions in Chennai
Municipal Corporation.

The result of respondents’ income wise analysis reveals that the
respondents in the highest income rank the first position in their
views on overall adequate physical facilities available in the Chennai
Municipal Corporation. In general, the lowest income group
respondents mainly report about the inadequate physical facilities
available in the Chennai Municipal Corporation. It could be noted
that high income group employees have better access to the physical
facilities available in the Chennai Municipal Corporation in contrast
to the respondents of low income groups.

The result of respondents’ sex wise analysis reveals that the
male employees rate about the adequate availability of most of the
physical working conditions in Chennai Municipal Corporation.
Contrastingly majority of the female respondents fell deprived of most
of the available physical working conditions in Chennai Municipal
Corporation. It shows that in gender discrimination with respect to
access to the physical working conditions in Chennai Municipal
Corporation.
The findings of respondents rating on Organizational performance standard indicate the following facts. The respondents rate the high level performance indicators adopted in Chennai Municipal Corporation with respect to prediction of future performance based on past performance, committed employees towards organizational goals, interconnectedness of all parts of the organization, understanding all activities within the organization, knowledge of organizational basic valuation, communication of performance information, and effective decision to improve the performance as they secured mean score above 3.5 on a 5 point rating scale. The respondents rate the moderate level performance indicators followed in Chennai Municipal Corporation with reference to well planned procedures for collecting performance data, sufficient resource allocation for performance review process, employees good suggestions are taken towards improving the organizational performance, timely basis of collection of performance data and feelings of employees as a part of the organization as they secured mean score in the range of 2.5 - 3.5 on a 5 point rating scale. The respondents rate the low level performance indicators adopted in Chennai Municipal Corporation by citing rate in launching new services, success rate preparation of action plan for future improvement, adoption to the changing condition of the employment, incentives for good performance on the part of the employees, employees identify solutions to the problems, employees participation in evaluation of organizational performance and praise and credit for
the effective work performance as they secured mean score below 2.5 on a 5 point rating scale.

The result of respondents’ length of service wise analysis reveals that the respondents with very long length of service rank the first position in their overall rating on organizational performance standard, respondents with long length of service the second, respondents’ with medium length of service the third and respondents’ with low length of service the last. It is observed from the result of education wise analysis that post graduate level educated respondents occupy the first position in their overall ratings on performance standard adopted in Chennai Municipal Corporation, under graduate level educated respondents the second, higher secondary level educated respondents the third and secondary level educated respondents the last. The result of income wise analysis reveals that the highest income group respondents rank the first position in their overall rating on organizational performance standard, respondents in the income group Rs.40,000-50,000 the second, respondents in the income group Rs.30,000-40,000 the third, respondents in the income group Rs.20,000-30,000 the fourth, respondents in the income group Rs.10,000-20,000 the fifth and lowest income group respondents the last. The result of respondents’ sex wise analysis reveals that female respondents lag behind male respondents in their overall rating on organizational performance standard adopted in Chennai Municipal Corporation.
The findings of respondents rating on organizational information exchange procedure reveal the following facts. The respondents have high level rating on organizational information exchange pattern in Chennai Municipal Corporation with reference to employees are extremely important source of information, searching of external information, information exchange through team meetings, rewarding quality of information, utilization of clipping services, importance of service expertise, information exchange through personal contacts and seeking information from sources outside the organizations as they secured mean score above 3.5 on a 5 point rating scale. The respondents have moderate level rating on organizational information exchange pattern in Chennai Municipal Corporation with reference to information exchange through special experts reports, information exchange through E-mail, usefulness of new business methods and services, utility of previous decision in current decision making, all the members aware of goal of the organization and importance of external sources of information as they secured mean score in the range of 2.5 - 3.5 on a 5 point rating scale. The respondents have low level realization on organizational information exchange pattern in Chennai Municipal Corporation with respect to information exchange through telephone contacts, information exchange through seminar, conferences and workshops, effective and efficient exchange of information within the organization, information exchange through written memos, notes
and letters and importance of external reports as they secured mean score below 2.5 on a 5 point rating scale.

The result of respondents’ length of service wise analysis reveals that the respondents with very long length of service rank the first position in their overall rating on organizational information exchange pattern in Chennai Municipal Corporation, respondents with long length of service the second, respondents’ medium length of service the third and respondents’ low length of service the last. It is observed from the result of education wise analysis that post graduate level educated respondents rank the first position in overall realization on organizational information exchange pattern in Chennai Municipal Corporation, under graduate level educated respondents the second, higher secondary level educated respondents the third and secondary level educated respondents the last. The result of income wise analysis reveals that the highest income group respondents rank the first position in their overall rating on organizational information exchange pattern, respondents in the income group Rs.40,000-50,000 the second, respondents in the income group Rs.30,000-40,000 the third, respondents in the income group Rs.20,000-30,000 the fourth, respondents in the income group Rs.10,000-20,000 the fifth and lowest income group respondents the last. The result of respondents’ sex wise analysis reveals that female respondents lag behind male respondents in their overall rating on organizational information exchange pattern.
The findings of respondents rating on employer – employee relationship examine the following facts. The respondents have high level employer – employee relationship with respect to manager sharing information influencing career plans, co-workers help to develop the skills that learned in training and development, meeting the needs and demands of their supervisors, manager supporting the participation in training and development programmes, participating in training programmes enables the personal development, informing manager about the training needs and manager provides the coaching and guidance towards work objectives as they secured mean score above 3.5 on a 5 point rating scale. The respondents have moderate level employer – employee relationship with respect to manager provides with specific feedback on the job performance, manager helps to develop the skills that learned in training and development, manager supports the efforts to acquire new skills and knowledge, manager willing to discuss problems using new skills and knowledge, and manager advising and training about major job responsibilities as they secured mean score in the range of 2.5 to 3.5 on a 5 point rating scale. The respondents have low level employer – employee relationship with respect to manager assigns projects using skills and knowledge from training and development, manager assures the need of training and development required job effectiveness, and carrying out the duties, staying within policies and procedures related to the jobs as they secured mean score below 2.5 on a 5 point rating scale.
The result of respondents’ length of service wise analysis reveals that the respondents with very long length of service rank the first position in their overall realization on employer – employee relationship, respondents with long length of service the second, respondents’ medium length of service the third and respondents’ low length of service the last. It is observed from the result of education wise analysis that post graduate level educated respondents occupy the first position towards overall ratings on employer – employee relationship in Chennai Municipal Corporation, under graduate level educated respondents the second, higher secondary level educated respondents the third and secondary level educated respondents the last.

The result of respondents’ income wise analysis reveals that the highest income group respondents rank the first position in their overall rating on employer – employee relationship, respondents in the income group Rs.40,000-50,000 the second, respondents in the income group Rs.30,000-40,000 the third, respondents in the income group Rs.20,000-30,000 the fourth, respondents in the income group Rs.10,000-20,000 the fifth and lowest income group respondents the last. The result of respondents’ sex wise analysis reveals that female respondents lag behind male respondents in their overall realization on employer – employee relationship.

The findings of respondents’ extent of job involvement indicate the following facts. The respondents have high level job involvement with reference to full concentration towards completion of work, little
early to get things done, perfection about doing job, work is a part of activity, very much personal involvement in the job, staying overtime to finish a job, always thinking about job related activities and taking food after completion of assigned duty. The respondents have moderate level job involvement with reference to major satisfaction in doing the job, most importance of job performance, feeling of depression about something connected with job, doing job equals to eat and breathe, staying away from home for work and overtime working to complete the job in a day. The respondents have low level job involvement with reference to measured the good way of doing job, mornings at work really busy, not giving importance to other activities, doing work even without additional need of the money, thinking about ahead to the next day’s work and advance planning of work.

The result of respondents’ length of service wise analysis reveals that the respondents with very long length of service rank the first position in their overall job involvement, respondents with long length of service the second, respondents’ medium length of service the third and respondents’ low length of service the last. The result of respondents’ education wise analysis reveals that the post graduate level educated respondents rank the first position in their overall job involvement, under graduate level educated respondents the second, higher secondary level educated respondents the third and secondary level educated respondents the last. The result of respondents’ income wise analysis reveals that the highest income group
respondents rank the first position in their overall job involvement, respondents in the income group Rs.40,000-50,000 the second, respondents in the income group Rs.30,000-40,000 the third, respondents in the income group Rs.20,000-30,000 the fourth, respondents in the income group Rs.10,000-20,000 the fifth and lowest income group respondents the last. The result of respondents’ sex wise analysis reveals that female respondents lag behind male respondents in their job involvement level.

The findings of respondents’ extent of job satisfaction reveal the following facts. The respondents have high level job satisfaction with reference to provision of adequate salary, having enough authority to make needed decisions, supervisors care deeply for the employees, interesting and motivating nature of job, flexibility of working hours, provision of bonus, adequate leave facility, stimulating job tasks, availability of required tea time and lunch break, opportunities for promotion and conducive workload as they secured mean score above 3.5 on a 5 point rating scale. The respondents have moderate level job satisfaction with reference to presence of spirit of cooperation in the corporation, access to health insurance facility, provision of incentives, access to corporation-sponsored training and seminars, presence of job security, availability of canteen facility, enjoyment of relationships with the colleagues and access to opportunities in different areas within the organization as they secured mean score in the range of 2.5 - 3.5 on a 5 point rating scale. The respondents have low level job satisfaction with reference to festival advance,
opportunity to learn new skills, supervisor’s active involvement in the
career development of employees, availability of first aid facility, good
use and application of employees’ skills, experience and qualifications
and opportunities for advancement in the current organization as they secured mean score below 2.5 on a 5 point rating scale.

The result of respondents’ length of service wise analysis reveals that the respondents with very long length of service rank the
first position in their overall job satisfaction, respondents with long
length of service the second, respondents’ medium length of service the third and respondents’ low length of service the last.

The result of respondents’ education wise analysis reveals that the post graduate level educated respondents rank the first position in their overall job satisfaction, under graduate level educated respondents the second, higher secondary level educated respondents the third and second level educated respondents the last.

The result of respondents’ income wise analysis reveals that the highest income group respondents rank the first position in their overall job satisfaction, respondents in the income group Rs.40,000-50,000 the second, respondents in the income group Rs.30,000-40,000 the third, respondents in the income group Rs.20,000-30,000 the fourth, respondents in the income group Rs.10,000-20,000 the fifth and lowest income group respondents the last. The result of respondents’ sex wise analysis reveals that female respondents lag behind male respondents in their job satisfaction level.
Conclusion

It is observed from the result of the study that Chennai Corporation has shown a better performance in financial performance with respect to revenue and expenditure over a period of time. It shows effective fund management practices of the organization. The Chennai Corporation has generated an increasing trend in tax revenue and non tax revenue. The physical performance of Chennai Corporation is quite remarkable as it has undertaken a lot of urban infrastructural development works during the period 2003-2004 to 2013-2014. It is evident that the physical and financial achievement of Chennai Corporation is evident from its effective management of human resources. It could be noted that this corporation has maintained a better performance standard indicators, effective organizational information exchange process, employer - employees relationship, job involvement level and job satisfaction level during the period of assessment. It is evident that the success of any organization depends on effective human resource management and it is clear that the Chennai Corporation has maintained a better performance in human resource management.
### Results of Hypothesis Testing

<table>
<thead>
<tr>
<th>S.No</th>
<th>Hypothesis</th>
<th>Tools of testing</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>The performance of Chennai Municipal Corporation in terms of growth of revenue and expenditure with respect to financial targets and achievements is quite significant during the period 2003-2004 to 2013-2014</td>
<td>Growth rate analysis and co-efficient of variation analysis.</td>
<td>valid</td>
</tr>
<tr>
<td>2.</td>
<td>The physical achievements of Chennai Municipal Corporation in terms of urban infrastructure development are quite significant during the period 2003-2004 to 2013-2014</td>
<td>Growth rate analysis and co-efficient of variation analysis.</td>
<td>valid</td>
</tr>
<tr>
<td>3.</td>
<td>There is a significant occupational and educational variation towards respondents’ realization on organizational performance procedure</td>
<td>Anova two way analyses</td>
<td>valid</td>
</tr>
<tr>
<td>4.</td>
<td>There is a significant occupational and educational variation towards respondents’ realization on the information exchange process in Chennai Municipal Corporation and its effectiveness on organizational performance</td>
<td>Anova two way analyses</td>
<td>valid</td>
</tr>
<tr>
<td>5.</td>
<td>The occupational and education status have significant influence on respondents’ realization on employer-employee relationship in Chennai Municipal Corporation</td>
<td>Anova two way analyses</td>
<td>valid</td>
</tr>
<tr>
<td>6.</td>
<td>The realization of employee job involvement depends on the socio economic status of the Chennai Municipal Corporation</td>
<td>Multiple regression</td>
<td>valid</td>
</tr>
</tbody>
</table>

**Suggestions**

The findings of the present study lead to the following suggestive remarks.

In Chennai Municipal Corporation majority of the employees feel that the fire protection facility is inadequate in their working
places. Hence, the Chennai Municipal Corporation authorities should increase the fire protection equipments in various work divisions.

In Chennai Municipal Corporation majority of the female employees feel inadequate toilet facility. Hence efforts should be made to construct more sanitary latrines for female employees in Chennai Municipal Corporation.

The available canteen facility is inadequate as per the views of the last grade employees. Hence the corporation authorities should increase the quality of the canteen facility for the benefit of the employees.

In Chennai Municipal Corporation majority of the female employees feel inadequate rest room facility. Hence efforts should be made to construct more rest rooms for female employees.

Some of the employees in Chennai Municipal Corporation feel inadequate first aid facility. Hence, the Chennai Municipal Corporation authorities should increase the first aid equipments in various work divisions.

Chennai Municipal Corporation should avoid the deficit in capital expenditure in relation to capital receipts through restricting the unwanted expenditure.

Efforts should be made to reduce the outgoing expenditure of the Chennai Municipal Corporation by the way of avoiding unnecessary provisions.

The solid waste management work should be more effective in terms of low cost of collection and low cost of treatment.
Efforts should be made to cover more area under public lighting system.

Chennai Municipal Corporation should encourage the slum households towards constructions of sanitary latrines by the way of providing subsidy.

Road patch work to be done periodically with periodic maintenance tender in Chennai Municipal Corporation

Solid waste removal to be done with periodical tender process, division wise in Chennai Municipal Corporation

The advertising agency to be called for, for maintaining corporation building with their own cost in different parts of the Chennai municipal Corporation

**Scope of further Research**

The following suggestions are given for scope of further research. There is a need to conduct a similar research in other municipal corporations in Tamil Nadu. Efforts should be made to conduct the organizational performance of selection grade municipality, a grade municipality, B grade municipality, and C grade municipality in different parts of Tamil Nadu. There is a need to conduct a study on effectiveness of municipal local area planning and impact of urban agglomeration on local livelihood in different urban areas in Tamil Nadu.