
The Impact of Merging Municipalities in Jordan on Their Financial and Administrative Performance the Municipality of Umm Al-Rasas as a Model

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Abstract

This study aimed to identify the impact of merging municipalities in Jordan on the effectiveness of their financial and administrative performance from the point of view of the members of Umm al-Rasas municipality. In order to achieve the objective of the study, the descriptive analytical approach was followed, and the questionnaire was used as a tool for collecting data from the study sample represented by the mayor and members of the Umm al-Rasas Municipal Council, who are (7) members, in addition to conducting an interview with the director of the Directorate of Municipal and Local Councils Affairs at the Ministry of Local Administration. The study concluded that there is an impact of merging municipalities on its financial and administrative performance to a moderate degree from the point of view of the study sample. The study recommended the formation of a specialized committee to evaluate the municipal merger project and determining the feasibility of the merger in improving the financial and administrative performance of all municipalities. Also, it recommended to cancel the merger of any municipality that proves that it did not achieve the required results from the merger process, especially in the field of providing services and in areas that witness a rise in population density and commercial and investment projects.

Keywords: Merging Municipalities; Financial Performance; Administrative Performance; Umm al-Rasas Municipality.

1. Introduction

The municipalities or municipal councils are one of the local administration units that play an important and essential role in providing services to the local community. In order for these municipalities to carry out the tasks assigned to them and provide the best level of services, they must have appropriate financial capabilities and revenues equal to or exceeding their expenses, which they get from fees for the services it provides to citizens, or the financial return it gets for its investment projects or even government support for it. However, because of the size of the expenses of some municipalities and the administrative weakness that they suffer due to the large numbers of their employees, and because of mismanagement in many cases, this has led to major financial crises which occurred in some municipalities and caused poor service performance.

These difficult financial conditions of a large number of municipalities in Jordan, the resulting weakness in their service performance, and their inability to implement infrastructure projects and investment projects, even exceeded that to the inability of some of them to pay the salaries of their employees, prompted the Jordanian government to adopt a project of merging the municipalities in 2001. This resulted in reducing their number from (328) to (99) municipalities; the main purpose of the merger was to raise the level of financial and service performance of the municipalities.

The idea of merging municipalities is based on merging small municipalities that are insufficient and unable to perform the tasks entrusted to them with some other closer municipalities to form municipalities that are more capable and efficient in performing services. This will create large municipalities that are able to manage municipal work with high efficiency and effectiveness.

Based on the foregoing, this research is done to show the effect of merging municipalities in Jordan on their financial and administrative performance by taking the municipality of Umm al-Rasas as a model.

2. The Study Problem

Even after more than twenty years since the implementation of the municipal merger project, a number of municipalities are still suffering from a difficult financial situation and weakness in the level of their service performance to the local community (Al-Shamayleh, 2022). This leads to questions about the feasibility and effectiveness of the municipal merger project, and the extent of achieving the desired goals of improving the level of financial and administrative performance of municipalities, especially with some studies confirming (Al-Shara'a, 2010; Al-Sarayrah, 2007) that the municipal merger project was not achieving its purpose in enhancing the financial and administrative performance of municipalities as required because it was implemented randomly without taking the opinion of the municipalities on it.

Hence, the problem of the study is represented in investigating the role of merging the municipalities in Jordan on the efficiency of their financial and service performance, and based on the above, the problem of the study can be summarized in answering the following main question:

What is the impact of merging municipalities in Jordan on their financial and administrative performance from the point of view of members of the Umm al-Rasas municipality?

3. Study Questions

This study seeks to answer the following questions:

1. What are the attitudes of the members of Umm al-Rasas Municipal Council towards the effectiveness of the financial performance of the municipality after the merger?
2. What are the attitudes of the mayor and members of the Umm Al-Rasas Municipal Council towards the effectiveness of the administrative performance of the municipality after the merger?
3. What is the evaluation of the experience of merging municipalities in Jordan, the most prominent obstacles facing municipalities after the merger, and future plans to enhance the performance of municipalities from the point of view of officials in the Ministry of Local Administration?

4. The Study Importance

The importance of the study lies in two aspects: the scientific importance, and the practical importance, as follows:

- The scientific aspect: The importance of this study lies in the scientific aspect in that it deals with a vital topic represented in examining the role of merging municipalities in the effectiveness of their financial and administrative performance, especially with the scarcity of recent studies in this aspect, as far as the researcher is aware.
- Practical aspect: The importance of the practical aspect is represented in evaluating the experience of merging municipalities in Jordan, and drawing the attention of decision-makers in the Ministry of Local Administration to the role of merging in enhancing the financial, administrative, and service performance of municipalities, especially since municipalities have a developmental role in the local community according to the new local administration law, which is different from the traditional role that was previously entrusted to the municipalities. Therefore, it is necessary to investigate their financial and administrative performance to enhance this role.

5. Study Objectives

This study aims to achieve the following:

1. Examining the attitudes of the members of the Umm al-Rasas Municipal Council towards the effectiveness of the financial performance of the municipality after the merger.
2. Examining the attitudes of the members of the Umm al-Rasas Municipal Council towards the effectiveness of the administrative performance of the municipality after the merger.
3. Evaluating the experience of merging municipalities in Jordan, the most prominent obstacles facing municipalities after merging, and future plans to enhance the performance of municipalities from the point of view of officials in the Ministry of Local Administration.

6. The First Topic

6.1 Theoretical Framework and Previous Studies

Through this topic, the theoretical literature that dealt with the concepts of the study will be addressed, as well as a number of relevant previous studies will be reviewed, as follows:

6.2 Definition of the Concept of Municipalities and Their Origin in Jordan:

The municipality is considered a civil institution with financial autonomy that updates, cancels, and defines: the boundaries of its area, its functions, and its powers in accordance with the provisions of the law (Al-Duwaikat, 1998).

From the point of view of Ayesha and others (2008), the municipality is a national institution with a legal personality that bears responsibility for implementing government policies related to providing services to citizens. Moreover, it is a form of administrative decentralization that undertakes the management of all local facilities that it is competent to manage in accordance with the law.

The municipalities undertake tasks that are originally functions of the central government, and the government has found that there are interests and services that are predominantly local in nature. Also, it has found that it is better and more appropriate to leave the responsibility of managing these interests and services to the citizens who live in the municipality's area, as they are the ones who are appointed by the affairs of those interests and services, and citizens manage affairs through a council that they elect and authorize to administer that administration on their behalf (Dweikat, 1998).

As for the origin of municipalities, most of the municipalities appeared in Jordan more than a hundred years ago, meaning: since the establishment of the modern Jordanian state in 1921. Irbid Municipal Council was the first and oldest of these local councils in Jordan, and it was established in 1980. The Municipal Council was established Al-Karak in 1884, followed by the Municipal Council of Al-Salt, which was established in 1893, and the Municipal Council of Ma'an, which was established in 1905. As for the city of Amman, its Municipal Council was established in 1909 (Abu Dayyah, 1984).

Then, the municipalities began to establish successively due to the increase in population and urban expansion witnessed by the state.

Decision makers in Jordan have given most of their attention to the local administration system since the establishment of the country with the aim of providing various public services and utilities. This is because of their belief that the citizen is the basic element in the state that entails providing all the desires and needs of the citizens, and all that is imposed by the civilized life. Thus, the first law related to municipalities was issued in 1925, and the first municipal elections were held according to it. It was followed by Law No. (9) of the year 1955, which remained in force until the issuance of Law No. (13) of 2011 according to the Law of 1982, followed also by Law No. (41) of 2015, and the latest amendments in the year 2021. It should be noted that these laws were amended to keep pace with all developments prevailing in the country, the most important of which is: granting Jordanian women participation in the process of electing municipal councils. It is worth mentioning that municipalities are divided into four categories as follows:

1. The first category: includes municipalities of governorate centers and any other municipality with a population of more than one hundred thousand.
2. The second category: includes the municipalities of the centers of the brigades and municipalities whose population exceeds fifteen thousand people and does not exceed one hundred thousand people.
3. The third category: includes the municipalities of district centers and municipalities whose population exceeds five thousand people and does not exceed fifteen thousand.
4. The fourth category: includes other municipalities not included in the first, second, and third categories.

6.3 Justifications for Merging Municipalities in Jordan:

The idea of merging municipalities in Jordan was based on combining municipalities and adjacent and homogenous population centers into one municipality that is capable of providing better services, and has a

highly qualified administrative, financial, and technical staff capable of facing various financial, administrative, and service challenges (Abu Faris and Al-Maani, 2006).

During the last ten years of the last century, most of the municipalities in Jordan began to suffer: administrative weakness, a difficult financial situation, and a high level of indebtedness, which limited their ability to provide services to local communities and even their ability to pay the salaries of their workers. As such, they were considered as departments concerned only with cleanliness (Batarsa, 2008).

This prompted the Ministry of Municipalities (formerly) and the Ministry of Local Administration (currently) to conduct a study on the financial conditions of municipalities, and it classified the municipalities in Jordan, which were (328) at the time, into three main categories as follows (Al-Awamleh, 2020):

- Municipalities with good or medium financial conditions that are able to cover the salaries of their workers and provide the minimum level of services; those are (162) municipalities.
- Municipalities with troubled financial conditions whose revenues are only sufficient to pay part of the salaries of their workers; those are (104) municipalities.
- Municipalities with very poor or difficult financial conditions whose budget is not sufficient to fully cover the salaries of their workers, nor cover the expenses of providing services to local communities; those are (62) municipalities.

Consequently, with the aim of developing and empowering municipalities financially and administratively, the Jordanian government has adopted a policy of adopting a reform program for local administration that mainly focuses on merging neighboring municipalities into one municipality to be more capable of: providing services, and investing its capabilities and available resources in an efficient and effective manner.

In 1999, the Jordanian legislator adopted the one-level system of local administrations and retreated from the two-level system that had been in force for forty-five years. The existing village councils were abolished, and the convergent ones were merged into municipal councils to achieve considerations of efficiency and effectiveness at the local level, which assumes the division of the state's territory into large local units that achieve homogeneity and integration between the local areas represented by the unit.

This was followed by the adoption by the Jordanian government in 2001 of a project to merge the adjacent, homogenous municipalities into a major municipality, thus reducing the number of municipalities from (328) to (99) municipalities only, with a rate of (69.8%) (Ministry of Municipalities, 2001).

The following table (1) shows the number of municipalities before and after the merger distributed among the governorates of the Kingdom:

Governorate	The number of municipalities before the merger	The number of municipalities after the merger	The percentage of decline in the number of municipalities
Capital	42	8	81%
Irbid	80	18	77.5%
Al-Zarqa	15	7	53.3%
Al-Balqa	34	9	73.5%
Al-Karak	36	10	72.2%
Madaba	12	4	66.6%
Al-Mafraq	44	18	59.1%
Ajloun	16	5	68.7%
Jerash	15	5	66.7%
Al-Tafilah	9	4	55.5%

Ma'an	18	7	61.2%
Al-Aqabah	6	4	33.3%
Total	328	99	69.8%

6.4 Municipal Financial and Administrative Performance:

The financial performance of any institution is represented by its ability to achieve its financial goals, which is the main pillar in supporting the various businesses that this institution carries out (Al-Khatib, 2010).

Financial performance is also the final summary of the organization's work and activity, and a reflection of the method it adopts in benefiting from its material and human resources and capabilities to achieve its long-term goals; it is also a means to achieve integration between the administrative and operational activities of the organization to achieve its vision and strategic goals for which it was found (Wheelen & Hunger, 2006). An organization's financial performance is usually measured by two basic indicators:

Efficient financial performance, which is represented by the institution's ability to invest and manage its assets to generate the highest level of returns at the lowest costs (Al-Labadi, 2015).

The effectiveness of financial performance, which represents the value that the institution can generate from the available resources and capabilities, and reflects its ability to meet the needs of customers and service recipients of products and services (Al-Mutairi, 2011).

Since municipalities are considered among the most prominent service institutions that play a vital and important role in the local community and provide services to citizens, it is obvious that their work and the level of their performance in providing services are affected by the situation and their financial performance. This is due to the good financial performance of municipalities, in terms of the ability to efficiently allocate resources, excel in providing public services to citizens in the local community, and develop and implement appropriate development plans to improve the work of municipalities and respond to developments, changes, and challenges of municipal work (Abu Hatab, 2021).

On the other hand, the services provided by the municipalities in their various forms are among the important basic things that citizens need and affect their daily lives (Hadi, 2017).

Municipalities' level of performance and distinction is usually linked to the quality of the services they provide and the satisfaction of the service recipients.

The quality of services provided is one of the organizational goals of all organizations, specifically service organizations, since their formation is a key factor for their success by providing services that live up to the expectations of service recipients (Vamstad, 2012).

Since service performance and the quality of services provided are of great importance to service providers and recipients alike, service institutions and municipalities have increased their awareness of them and of the role they play in raising the level of customer satisfaction and loyalty. This was done by adopting modern methods and approaches, advanced technological means, and training workers, including providing quality services for customers (Hadi, 2017).

It must be noted that improving the financial and administrative performance of municipalities is one of the most prominent reasons that prompted the Jordanian government to adopt the municipal merging project in 2001 by enabling municipalities to use mechanisms and technical equipment in a way that guarantees their investment at the lowest costs, in addition to increasing the municipalities' financial capacity, providing the best services, and establishing development projects and infrastructure projects necessary to serve the local community (Abu Fares and Al-Maani, 2006).

6.5 Previous Studies:

A study of (Al-Sarayrah, 2007) aimed to identify the reasons for amending the Jordanian Municipal Law under Temporary Law No. (70) for the year 2002, and the impact of these amendments on improving the level of performance of municipalities and the services performed by municipal councils. It concluded that the main reason behind these amendments is the low level of services performed by municipalities for lack of the efficiency of its administrative and technical systems, as well as its poor financial management. It also

showed that the municipal merger project was not successful because it was implemented randomly without taking the opinion of the municipalities on it. On the other hand, the study of (Al Shara'a, 2010) confirmed that the municipal merger project was not successful in achieving its goal. On the contrary, the merger negatively affected the functioning of local government institutions, contributed to reducing the powers of these institutions, and marginalized their role in achieving local development. It also represented an attempt to solve the dilemma of some bankrupt municipalities at the expense of other municipalities in better conditions, which burdened the latter and led to a lower level of services in them. Nonetheless, the study of (Abu Fares and Al-Maani, 2006) showed a positive effect of merging municipalities in Jordan on the effectiveness of their financial and service performance, and emphasized the need to follow sound scientific foundations in employing workers in municipalities, and educating the residents of the local area and inviting them to contribute to local development work. Also, Pogrebnjakov (2008) conducted a study which aimed to demonstrate the impact of merging municipalities on the reality of the services provided in the Russian municipality of Kaliningrad, and its impact on the political development of the residents of this region. The results of the study showed that there is a role for the merger of municipalities on the efficiency of the services they provide; therefore, it is necessary for the municipalities to adopt a successful strategic planning that leads to coping with the decisions of the merger, which allows these municipalities greater flexibility in dealing with the new requirements, and creates a high competitiveness among these municipalities. What distinguishes this study from previous studies is that it is considered one of the most recent studies that took place in this field. There is no recent study in this field in the Jordanian environment and in the municipality of Umm Al-Rasas in particular, as far as the researcher is aware, despite the fact that there were many regulatory amendments to municipal laws in the previous period and the new role that the Local Administration Law granted them in the development field. As a result, it was necessary to highlight the role of integration in enhancing the financial and administrative performance of municipalities after this period of time.

6.6 Study Methodology:

Based on the problem of the study presented, and in order to answer the questions of the study emanating from its problem, the analytical descriptive approach was used. In the theoretical part, some basic concepts related to the subject of the study were identified and the scientific material was collected from its various sources, then classified and categorized. As for the practical part, it is done through conducting a field study on members of the Umm al-Rasas municipality using the questionnaire as a tool for data collection, and then statistically processing the data using the computer through the Statistical Data Analysis Package in Social Sciences (SPSS) program in order to achieve the desired objectives of the study.

6.7 Study Tools:

For the purposes of data collection and analysis to answer the study questions, the researcher relied on two types of tools, namely:

- The questionnaire: which included a number of items in the form of questions to identify each of: the attitudes of the study sample about the impact of merging municipalities on the effectiveness of their financial performance and the attitudes of the study sample about the impact of merging municipalities on the effectiveness of their administrative performance. (Five) alternatives were developed for each question, according to the five-point Likert scale. These alternatives are graded so that an answer is given: (strongly agree) gets (5) degrees, (agree) gets (4) degrees, (neutral) gets (3) degrees, (disagree) gets (2) degrees, and (strongly disagree) gets (1) degree. After preparing the tool (questionnaire) in its initial form, it was presented to a number of experts and academics in this field to determine the level of apparent validity of the questionnaire items. Based on their opinions, the appropriate amendments were made, and it was shown in its final form. The interview: which was conducted with the Director of Municipal and Local Councils Affairs at the Ministry of Local Administration, and a number of questions were asked to evaluate the experience of merging municipalities, the most prominent obstacles facing municipalities after merging, and future plans to enhance the performance of municipalities from the point of view of officials in the Ministry of Local Administration.

6.8 Study Population and Sample:

The researcher conducted an applied field study on the members of Umm al-Rasas municipal council, including the mayor. Due to the limited number of members of the municipal council, which is (7) members including the mayor, the researcher chose all members to represent the study sample.

6.9 Description of the Characteristics of the Study Sample:

This part of the study aims to show the frequencies and percentages of the personal characteristics of the study sample members related to the first part of the questionnaire. The following is an explanation of the study sample answers:

Table (1): Frequencies and percentages of the characteristics of the study sample

Categories	Frequency	Percentage
Gender	7	100%
Male	5	71.4%
Female	2	28.6%
Age	7	100%
Less than 25 years old	0	0%
25 and less than 35 years old	3	42.9%
35 years and over	4	57.1%
Qualification	7	100%
High school or less	1	14.3%
Intermediate Diploma	1	14.3%
Bachelor's Degree	5	71.4%
Postgraduate	0	0%

The results shown in Table No. (1) Show that most of the study sample are males, with a percentage of (71.4%) of the study sample, while the percentage of females is (28.6%). The results also show that most of the study sample, or 56.7%, hold academic qualifications as a bachelor's degree, with a rate of (71.4%). As for the age variable, the results showed that the category (35 years and over) came first with a rate of (57.1%). This is an indication that the respondents have good academic qualifications and experiences that allow them to answer the items of the questionnaire objectively and accurately.

7. The Second Topic

7.1 Presenting and Analyzing the Study Results

This part of the study presents a description and analysis of the study data, leading to an answer to its questions.

The first question: What are the attitudes of the members of Umm al-Rasas Municipal Council towards the effectiveness of the financial performance of the municipality after the merger?

In order to answer this question, the arithmetic mean and standard deviation of the study sample's responses to the items designated for measuring this question were relied upon, and the Likert scale was processed according to the following equation (Sekaran & Bougie, 2012):

$$\text{Category length} = \frac{\text{The upper limit of the alternative} - \text{the lower limit of the alternative}}{\text{No. of Levels}} = \frac{(5-1)}{3} = 1.33$$

Based on the processing, the degree of approval was determined according to the following:

- High degree of approval: It includes the items that obtained arithmetic means greater than (3.66).
- Average degree of approval: It includes a group of items whose arithmetic means ranged between (2.34-3.66).
- Low degree of approval: It includes the group of items that obtained arithmetic means less than (2.34).

Table (2): The arithmetic mean and standard deviation of the answers of the study sample about the role of merging municipalities in their financial performance

#	Item	Arithmetic Mean	Standard Deviation	Degree of Approval	Relative Importance/Rank
1	The merger contributed to an increase in the municipality's revenues	2.57	1.71	Average	4
2	The merger reduced the municipality's expenditures	2.27	1.70	Low	6
3	The merger contributed to reducing the municipality's indebtedness	2.71	1.60	Average	3
4	The merger increased the municipality's ability to collect the money owed to it	3.14	1.57	Average	1
5	The merger helped provide new sources of income to supplement the municipality's budget	2.85	1.77	Average	2
6	The merger increased the amount of financial support provided to the municipality by the central authority.	2.57	1.71	Average	4
7	The merger increased the municipality's ability to provide modern mechanisms and equipment that enabled the municipality to provide better services	2.28	1.60	Low	5
8	The merger contributed to supporting the financial independence of the municipality	2.85	1.77	Average	2
9	In general, it can be said: The financial performance of the municipality has become more effective after the merger	3.14	1.46		1
Total		2.71	1.51	Average	

It appears from the results presented in Table (2) that the attitudes of the members of the Umm al-Rasas Municipal Council towards the effectiveness of the financial performance of the municipality after the merger came at an average level, as the total arithmetic mean of the answers of the study sample about the impact of the merger of municipalities on its financial performance was (2.71) with a standard deviation of (1.51). Furthermore, it was found from the results in table (2) that item (4) which states that "The merger increased the municipality's ability to collect the money owed to it" and item (9) which states that "the financial

performance of the municipality In general, it has become more effective after the merger” came in the first place with an arithmetic average of (3.14). On the other hand, item (2), which states: “The merger process has led to a reduction in the municipality’s expenditures,” obtained the lowest arithmetic mean of (2.27).

The second question: What are the attitudes of the members of Umm al-Rasas Municipal Council towards the effectiveness of the administrative performance of the municipality after the merger?

In order to answer this question, the arithmetic mean and standard deviation of the responses of the study sample were relied on for the items designated to measure this question.

Table (3): The arithmetic mean and standard deviation of the answers of the study sample about the role of merging municipalities in their administrative performance

#	Item	Arith metic Mean	Standa rd Deviat ion	Degre e of Appro val	Relativ e Import ance/R ank
1	The merger process reflected positively on the ability of the municipality to plan and formulate general policy related to local administration matters	2.43	1.81	Averag e	5
2	The merger contributed to increasing the efficiency and effectiveness of the municipality's administrative system and the performance of its employees	2.43	1.81	Averag e	5
3	The merger contributed to increasing the municipality's ability to use modern technology in the field of work in order to speed up the completion of transactions.	2.85	1.77	Averag e	3
4	The merger process contributed to increasing the municipality's ability to communicate with the local community and increase popular participation	2.57	1.71	Averag e	4
5	The merger improved the quality of services provided by the municipality to citizens	3.14	1.57	Averag e	1
6	I find that there is fairness in providing services to the different areas of the municipality after the merger	3.14	1.34	Averag e	1
7	The merger contributed to strengthening the administrative independence of the municipality	2.85	1.46	Averag e	3
8	In general, it can be said: The administrative performance in the municipality has become more effective after the merger	3.00	1.52	Averag e	2
	Total	2.80	1.48	Avera ge	

It is clear from the results presented in Table (3) that the attitudes of the mayor and members of the Umm al-Rasas Municipal Council towards the effectiveness of the administrative performance of the municipality after the merger process came at an average level, as the total arithmetic mean of the answers of the study sample about the impact of the merger of municipalities on its administrative performance was (2.80), with a standard deviation of (1.48). Also, it was found from the results in Table (3) that item (5) which states: “The merger process has led to an improvement in the quality of services provided by the municipality to citizens” and item (6) which states “ There is fairness in the provision of services to the different areas of the municipality after the merger” came in the first place with an arithmetic mean of (3.14). On the other hand, item (1), which states: “The merger process has reflected positively on the ability of the municipality to plan and draw general policy related to local administration matters,” and item (2), which states: “The merger process has contributed to increasing the efficiency and effectiveness of the administrative system of the municipality and the performance of its employees” obtained the lowest arithmetic mean of (2.43).

The third question: What is the evaluation the experience of merging municipalities in Jordan, the most prominent obstacles facing municipalities after merging, and future plans to enhance the performance of municipalities from the point of view of officials in the Ministry of Local Administration?

To answer this question, the researcher used the interview as a data collection tool, where she conducted an interview with the director of the Municipal and Local Councils Affairs Directorate in the Ministry of Local Administration. A number of questions were asked to assess the experience of merging municipalities, the most prominent obstacles facing municipalities after merging, and future plans to enhance the performance of municipalities from the point of view of officials in the Ministry of Local Administration (interview with the Director of the Directorate of Municipal and Local Councils Affairs in the Ministry of Local Administration, date: 5/11/2022).

With regard to evaluating the experience of merging municipalities in Jordan, the Director of the Directorate of Municipal and Local Councils Affairs stated that it is a good experience, and it has achieved the required goal in a good percentage, but it needs to be re-evaluated to reach the required results more by reconsidering the cancellation of the merger of some municipalities which cover each administrative unit at the level of: governorate, district, and jurisdiction, so that services are better provided. This is a popular demand by the people in some areas.

As for the most prominent obstacles facing the work of municipalities after the merger, the director of the Directorate of Municipal and Local Councils Affairs identified them as follows:

- 1- Not distributing services to the municipality's areas fairly and equitably.
- 2- Centralization of services in the center of the municipality at the expense of its affiliated regions.

Regarding future plans to increase the effectiveness of the financial and administrative performance of the municipalities, the Director of the Directorate identified the most prominent of them by increasing financial collection by providing financial incentives to encourage citizens to pay the financial dues incurred by them to the municipalities, by issuing a decision to that effect by the Council of Ministers.

With regard to future plans to merge new municipalities, or canceling the merging some of them, the Director of the Directorate confirmed that there is a committee formed by His Excellency the Minister of Local Administration with the aim of providing a study on the possibility of canceling the merger of some municipalities in line with the demands of the people of the local community within the jurisdiction of these municipalities.

7. Discussing the Results

The statistical analysis of the data of this study with regard to determining the impact of the municipal merger process on the effectiveness of its financial and administrative performance from the point of view of the members of the municipality of Umm al-Rasas showed a number of results that will be discussed as follows:

1. The study concluded that the attitudes of the members of the Umm al-Rasas Municipal Council towards the effectiveness of the financial performance of the municipality after the merger were at an average level. Perhaps this is due to the fact that the merger process has increased the municipality's ability to collect the funds owed to it, and the merger process has also contributed to supporting the financial independence of the municipality and providing new sources of income and revenues that supplement the municipality's budget, and contributed to reducing the municipality's indebtedness, which is confirmed by the joint financial report for municipalities issued by the Ministry of Municipalities (formerly) and the Ministry of Local Administration (currently) for the two years (2017-2018). It shows the increase in Umm al-Rasas municipality's revenues from (1.13) million dinars in the year 2017 to (1.47) million dinars in the year 2018, which is a small increase in revenues, yet it represents a good financial performance for the municipality. Nevertheless, members of the municipality believe that the merger process did not lead to a reduction in the municipality's expenditures as intended, as the municipality's expenditures on services, project construction, and current expenditures are still below the required level. This result is consistent with the results of the study of (Abu Fares and Al-Maani, 2006), which indicated that the merger process contributed to increasing the effectiveness of the financial performance of the study sample of municipalities, since the percentage was high and reached (77.9%). However, these results differed from the findings of the study of (Al-Sarayrah, 2007), which indicated

that the municipal merger project was not successful in achieving its goal of improving the financial and administrative performance of municipalities because it was implemented randomly without taking the opinion of the municipalities on it.

2. The study concluded that the attitudes of the members of the Umm al-Rasas Municipal Council towards the effectiveness of the administrative performance of the municipality after the merger were at a average level. Perhaps this is due to the fact that the merger process has strengthened the municipality's independence from the administrative side, which has contributed to improving the quality of services provided by the municipality to citizens and fairly in all areas of the municipality, and this has contributed in reducing the municipality's indebtedness. The merger also contributed to strengthening the municipality's administrative, human, and technical capabilities, and enabling it to use modern technology in the field of work in order to speed up the completion of transactions and accuracy. This finding of the study is consistent with the results of the study of (Abu Fares and Al-Maani, 2006), which indicated that the merger process contributed to increasing the effectiveness of the administrative performance of the study sample of municipalities, while these results differed with the findings of the study of (Al-Sharaa, 2010), which indicated that the municipal merger project was not successful in achieving its goal, but rather negatively affected the functioning of local government institutions, contributed to reducing the powers of these institutions, and marginalized their role in achieving local development.

According to the researcher, the results of the municipal merger process have a prominent role in the aspects of financial, administrative, and service performance, although they did not meet the aspirations of some municipalities to improve them, and this role differs from one municipality to another based on: the geographical location of the municipality, the size of the municipality's investments, population density, and the volume of demand for municipal services. It is necessary for the municipal council to examine all aspects related to financial matters in the municipality and try to address the weaknesses in this aspect, as well as focus on the development and investment aspects, and invest in the competitive advantage of each municipality in establishing investment projects that generate more revenue for the municipality, and improving its financial, administrative, and service performance.

8. Recommendations

1. Ensuring that the distribution of services to the areas of the same municipality is carried out fairly and equitably, especially with regard to infrastructure projects within the limits and powers of the municipality.
2. Emphasizing the need to reduce the municipality's expenditures, achieve the required financial sufficiency, and direct their revenues to establish pioneering investment projects capable of assisting municipalities in managing their affairs efficiently and effectively through an official circular issued by the Ministry of Local Administration.
3. The need to educate mayors and members of municipalities about their new development role approved by the Local Administration Law of 2022 by holding the necessary training workshops and courses for them to enable them in this field, leading to the actual implementation of successful local administration.
4. Recommending the formation of a specialized committee to evaluate the municipal merger project and determine the feasibility of the merger in improving the financial and administrative performance of all municipalities, with the recommendation to cancel the merger of any municipality that proves that it did not achieve the required results from the merger process, especially in the field of providing services and in areas that witness a rise in population density, as well as commercial and investment projects.

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