It has been promised in the Introduction that a fairly detailed analysis of the city government of Calcutta will be incorporated, acknowledging its obvious preeminence as the premier local institution in the CMD. Of all the municipal authorities engaged in the governance of the Calcutta Metropolitan District, the Corporation of Calcutta is the largest, oldest and the most important institution. It governs a city which dominates the entire Calcutta Metropolitan District and the areas far beyond. With its port, commerce and manufacture supported by a huge network of transportation and communications spreading out in different directions, the city is the dominant urban centre of the whole of eastern India. It commands a vast hinterland rich in agricultural base, mineral resources and developed industries. Politically, culturally and economically, its range of influence is extensive, and there is truth in the former Registrar-General’s statement that “Calcutta is India’s city”. It holds an irresistible attraction for people from all over India. According to the 1961 census, the life-time out-of-State immigrants to Calcutta constitute nearly 42 per cent of its total population. It is a polyglot city well-known for its social heterogeneity, anonymity of inter-personal relations,

and excessive preponderance of the male element, which is supposed to be an important factor, contributing to the notorious instability of the city's civic peace. Situated on the low-lying banks of the River Hooghly about a hundred miles from the open sea, Calcutta grew up haphazardly in spite of the constraining nature of the topography. Due to low-lying lands, the city has almost got used to the annual flooding of its streets and localities during the monsoon. There are serious physical drawbacks in its further expansion because of perennial marsh and swamp and low lying areas in the immediate proximity. To make things worse, the River Hooghly, which has for decades been the "sacred nurse" of the city's growth, development and prosperity, is showing alarming signs of deterioration and decline. The salinity of the Hooghly has increased so much in recent times that it is threatening the future water supplies of the city, while the gradual silting of the navigation channel is causing grave concern for the port which is so vital for the prosperity and development of the city and its vast hinterland.

The deterioration of the Hooghly seems to be symbolic of the stagnation of the city government of Calcutta, which has failed to keep pace with the rising demands for civic services and amenities, and almost slumped into a state of "inertia". Calcutta is a world unto itself and its governmental problems are

so involved and of such scale and variety that it will be pretentious to try to cover all the facets within the short compass of this chapter. A full-scale study of the city's governmental problems in all its varieties has already been done very ably by Ali Ashraf in 'The City Government of Calcutta: A study of inertia', which obviates the necessity for detailed discussion here. Our main purpose is to present a sketch of the city's municipal government, which is the doyen of urban local bodies in the Calcutta Metropolitan District. Within its area of 36.92 square miles resides a population of slightly more than 2.9 million as recorded in the last census (1961), which accounts for about half of the CMD population total. This explains the tremendous importance of the city government in the entire governmental map of the CMD.

Brief History

The municipal government of the city has a chequered history a thumb-nail sketch of which is provided here. The first Corporation consisting of a mayor and nine aldermen came into being in 1727, which was replaced by justices of the peace in 1794. For the first time electoral system was introduced in 1847 when a board was constituted with seven paid members, four of whom were elected by the ratepayers. The board was empowered to purchase and hold property for the improvement of the town to make surveys and to maintain roads and drains in proper repair. The principle of representation was given prominence in 1876 when a new Corporation was created with 72 commissioners, forty-eight of whom were elected by the ratepayers. The next important
legislation is the "Mackenzie" Act of 1899 named after the retiring Lieutenant-Governor, Sir Alexander Mackenzie. It parcelled out governmental powers among three coordinate authorities - the Corporation, the General Committee and the Chairman. As the powers of the elected representatives were greatly reduced by this measure, twenty-eight commissioners resigned in a body as a mark of protest against it. One of the angry twenty-eight was Surendranath Banerjea who later became the Minister for Local Self-Government under the system of Diarchy and introduced the Calcutta Municipal Act, 1923 under which the city government functioned for nearly a quarter of a century. The new legislation replaced the old system of three coordinate authorities by vesting almost all the powers in the Corporation which was to elect the Mayor every year. Subject to the approval of the Provincial Government the Chief Executive Officer was appointed by the Corporation to which he was accountable for his performance. After Independence, the Corporation was discovered to be in serious financial crisis, and there were allegations of gross mismanagement of the city's administration. Thus followed a period of supersession of the Corporation by the State Government between 1948 and 1951. During this period, a Commission of Investigation made a thorough enquiry into the administration and finances of the Corporation. The Commission made important recommendations about the desirable shape of the

city government following which the Calcutta Municipal Act, 1951 was enacted. It is this Act of 1951 that governs the operations of the Corporation of Calcutta today. The Act was amended in 1953, 1962 and 1964, and the amendments of 1964 are of special importance for a number of important organisational changes that were introduced.

**Organisation**

The Municipal authorities charged with carrying out the provisions of the present Act are the Corporation, the Standing Committees, and the Commissioner. These are coordinate authorities, each deriving its powers and responsibilities directly from the statute. This tripartite arrangement is reminiscent of the provisions of the old "Mackenzie" Act of 1899. After the amendment of 1964, the Corporation or the Council now consists of one hundred and one councillors of whom one i.e., the Chairman of the Calcutta Improvement Trust, is an *ex-officio* councillor. One hundred councillors are elected on the basis of adult franchise from as many wards or electoral constituencies into which the city is now divided. Previously, franchise was limited only to those persons who had passed the high school examination, or held a technical diploma, or had paid a rate, rent, tax, or fee. The first election on the basis of adult franchise took place in March, 1965 as a result of which the present Corporation came into existence. The councillors elect five aldermen after the municipal general election. The amendment of 1964 has for the first time provided for the payment of honoraria and allowances to the councillors and the aldermen. At its first meeting each
year, a mayor and a deputy mayor are elected by the Corporation from among its members. The mayor, or in his absence the Deputy Mayor, presides over the meetings of the Corporation which are required to be held at least once a month. Apart from being the ceremonial head, the Mayor has limited powers. In case of refusal by the Commissioner to give a councillor or an alderman access to official records and documents, an appeal lies to the Mayor whose decision is final. Also, an appeal lies to him in all establishment cases where an officer or any other employee has been punished for specific offences.

The municipal government of Calcutta vests in the Corporation, but it is not entitled to exercise or discharge any powers, duties or functions expressly assigned under the Act to a Standing Committee or to the Commissioner. Unless its resolutions are annulled by the State Government, or relate to matters in which the decision of a Standing Committee or the Commissioner is final under the Act or any other law, the Standing Committee and the Commissioner are bound to give effect to them. Being a body of councillors, the Corporation's primary function is to formulate policies for the city government. It has the power to approve the budget and to take decisions on large financial commitments. Appointments which are not within the powers of the Standing Committee and the Commissioner are approved by the Corporation. Although, its meetings are notorious for acrimonious debates, table-thumping and, occasionally, disorderly scenes, these constitute a forum for the ventilation of popular grievances against the municipal administration. If
one could separate the chaff from the grain, one would see the
demands of the citizens reflected in the debates and discussions.
These regular rituals of interminable discussions also serve
the purpose of exercising rather crudely general surveillance
over municipal administration. For this purpose, the members
have also the right to interrogate the mayor on administrative
questions and to require the Commissioner to produce records
and reports. No doubt the Corporation possesses some important
powers which enable it at least to create commotions, if not to
contribute positively to good administration. As Ashraf puts it,
"the calm, deliberate formulation of policy is a rare occurrence,
and one must, in fact, seek the making of policy in the Standing
Committees, not the Corporation itself."

The Committee System

The Committee system in the Calcutta Corporation is
unique in many respects. Prior to the amendment of 1964,
there were nine Standing Committees respectively for education,
accounts, taxation and finance, health, town planning and
improvement, works, buildings, public utilities and markets,
and water supply. Each Standing Committee consisted of not more
than ten councillors or alderman and three non-elected persons.
Certain powers and functions of the Accounts Committee and the
Taxation and Finance Committee were given to them by the Act
itself. Otherwise, the Corporation was required to specify the
powers and functions of every Standing Committee and it might delegate to a Committee the power to take final decisions in specified matters. The decisions of a Committee were subject to confirmation by the Corporation in all other cases. The amendment of 1964 has made the following changes.

The number of Standing Committees has been reduced from nine to five. These committees are respectively for finance and establishment, education, health and bustee improvement, water supply, drainage and sewage disposal, and works and town planning. Each Committee is now to consist of not more than twelve members who are to be elected annually. The State Government may associate with any Committee not more than two members not being councillors or aldermen. The associate members do not have the right to vote. Some Standing Committees have been given certain powers under the statute itself, but other duties and functions are definable by rules to be made by the State Government. Such rules have since been framed under the title - "The Calcutta Corporation Standing Committee (Determination of Powers, Duties and Functions) Rules, 1965.

Two other committees have been created by the amendment of 1964, viz., an Accounts Committee and an Estimate Committee. These committees are to consist of not more than twelve councillors or aldermen to be elected in accordance with the system of proportional representation by means of the single transferable vote. Anybody elected as a member of the Accounts Committee can

the purpose of constituting these two Committees in this way is to ensure broad-based committees even with opposition participation, which could not happen when the Standing Committees were previously found to be invariably packed by majority party members. It was stated as an "object" of the Act (amendment) that democratic control over municipal affairs is sought to be greatly strengthened by the constitution of the Accounts and Estimate Committees, which will perform the analogous functions of the Public Accounts Committee as well as the Estimate Committee in Parliamentary democracy.

The original Act provided for the constitution of Borough Committees, which have been left undisturbed in the amendment of 1964. Each borough consists of from four to five wards or constituencies, and each borough committee consists of all the councillors representing the wards in the borough and not more than three persons elected by such councillors from among the registered voters of these wards. The borough committees have some referred and delegated powers concerning local area works such as refuse collection, laying out and maintenance of squares, gardens, and playgrounds, general supervision over conservancy and lighting and the like. In a very limited way, these committees assume the role of second-tier authorities in the government. Aside from these statutory committees, the Corporation may constitute special committees, if necessary, for specific purposes.
The statutory distribution of powers among the Committees has been done in such a way that these Committees wield real powers in the Calcutta municipal government. A purist would like to classify these Committees into 'staff' and 'line' agencies. The Finance and Establishment Standing Committee is a staff agency, and the remaining four Standing Committees are 'line' agencies working on functional lines. The newly constituted Accounts and Estimate Committees are more in the nature of supervisory and watchdog Committees. Committee system everywhere has the tendency to diffuse authority and fragment governmental powers. Especially when the functional committees seek to champion the cause of specific functional departments they oversee, the conception of city government as a whole tends to give place to narrow functional administration.

The amendment of 1964 has reduced the number of Standing Committees from nine to five; but it did nothing to solve the problem of statutory fragmentation of authority which stands in the way of a coordinated and single-minded approach to the city's governance and development. So far, the opposition group has consistently been kept out of the Standing Committees as a result of which these committees have not had the advantage of getting the broad spectrum of political opinion, and they have antagonised important elements in the city's politics. The newly constituted Accounts and Estimate Committees might remedy this situation to some extent.

The Commissioner

The focal point of the city's executive administration
is the Commissioner who is one of the three coordinate authorities set up by the Act of 1951. Under Section 19 of the Act, the Commissioner is appointed by the State Government on the recommendation of the State Public Service Commission. An amendment of 1959 gave the State Government the power to appoint as Commissioner a person who is or who has been an officer in the service of government. The amendment of 1964 makes a substitution of new section for Section 19 and makes it obligatory on the part of the State Government to appoint as Commissioner either a person who is or has been an officer in the service of Government, or any other person in consultation with the State Public Service Commission. Such appointment shall not be for more than five years in the first instance, but the State Government may, in consultation with the Corporation, extend the period from time to time so that the total period of extension does not exceed five years. If the State Government appoints a person as Commissioner who is or has been officer in the service of government, it can terminate his appointment at any time; and in any other case it can remove the Commissioner from office, which it will be bound to do if at a special meeting of the Corporation, a resolution for termination of the appointment or removal of the Commissioner is carried by a vote of not less than three-fifths of the total number of members of the Corporation. If, however, the Commissioner is or has been a government servant, no such special meeting can be called nor can such resolution be moved except after giving one month's notice to the State Government.
The Commissioned is the executive head and all officers and servants are subordinate to him. The amendment of 1964 leaves no doubt about his power to supervise and control the municipal staff. He has also been given limited powers of making appointments to minor posts. He is in charge of all records and documents and is responsible for the preparation of annual budget estimates. For the safety or service of the people and for the prevention of extensive damage to municipal property, he has been given power to act in emergencies. He has the power to revise assessment in every case of under-assessment. The 1964 amendment authorises him to sanction any estimate the amount of which does not exceed twenty five thousand rupees, with the proviso that where the estimate exceeds five thousand rupees he must consult the Finance Officer and Chief Accountant. The decisions of the Corporation and its Standing Committees are enforced by him. Before the amendment of 1964, the Commissioner was required to act in accordance with rules framed by the Corporation. By this amendment, the rule-making power of the Corporation has been taken over by the State Government. By an amendment in 1962, the State Government was given the power to depute one or more officers to serve as Special Deputy Commissioners and to assist the Commissioner. Two such officers were assisting the Commissioner in 1966.6

The extensive powers which the Commissioner wields coupled with his statutory independence have led to frequent conflicts.

between him and the Corporation or the deliberative wing. The amendment of 1964 has strengthened his position further and taken away some of the important powers of the Corporation.

Separation of powers between the deliberative and the executive wings of municipal government was the keynote of the recommendations of Biswas Commission and subsequent amendments to the 1951 Act have followed this principle quite consistently. In the process, the chasm between the two wings, which are complimentary rather than contradictory, has widened, thereby rendering constructive and coherent administration difficult. As Ali Ashraf observes, "such a system of checks and balances entails only too clearly that the Calcutta Corporation works under serious handicaps, and it is of questionable value as an instrument of positive action". 7

Personnel

Various authorities are involved in the appointments to different posts in the Calcutta Corporation. After the amendment of 1964, the present position in this regard is as follows:

(i) The Finance Officer and Chief Accountant is appointed by the State Government (previously he was appointed by the Corporation).

(ii) The Chief Engineer, the Health Officer and the Secretary and one or more Deputy Commissioners are appointed by the Corporation.

(iii) Officers and servants other than those mentioned in (i) and (ii) above constitute the Corporation establishment.

appointments to which are made by the Corporation if the maximum salary of the office exceeds five hundred rupees per month, and by the Commissioner in all other cases.

The position is further complicated by the involvement of other authorities in the appointing process. Thus, appointments to posts mentioned in (ii) above are subject to the approval of the State Government. Even with regard to Corporation establishment, the sanction of the Corporation is subject to the State Government's approval if such sanction relates to the creation of a post carrying a maximum salary not below Rs. 1,500/- per month, or to the enhancement of salary to Rs. 1,500/- per month (previously the State approval was not necessary).

Appointments to posts mentioned in (i) and (ii) above and to posts carrying a maximum salary not below Rs. 1,500/- per month are made on the recommendation of the State Public Service Commission. Again, appointments to posts carrying a maximum salary above Rs. 300/- but below Rs. 1,500/- per month are made on the recommendation of the Municipal Service Commission, which consists of a chairman who is a member of the State Public Service Commission, and two other members appointed one each by the State Government and the Corporation. Lastly, appointments to posts the maximum salary of which does not exceed Rs. 300/- (previously Rs. 250/-) per month are made by the Commissioner, subject to regulations framed by the Municipal Service Commission and approved by the Corporation.
An analysis of the finances of the Calcutta Corporation is a whole subject by itself. Here an attempt is made to indicate the broad features only to complete the account of the city government. Statutorily the Corporation's resources have been restricted to a few taxes and some non-tax sources. Of the taxes, property tax is most important as it constitutes the main source of income of the city government. Unlike other municipalities in the CMD, a graduated consolidated rate combining the holding tax and service taxes is levied by Calcutta (and Howrah). Other taxes include tax on profession, trade and callings, tax on animals and carts, a scavenging tax payable by certain trades and a tax (licence fee) on advertisements. Calcutta has important non-tax revenue sources which are negligible in the case of other municipalities in the CMD. Such sources are receipts from Corporation markets, real estate, slaughter-houses and dhobikhanas or washing places, and income from sale of water.

The next important source is the State grants-in-aid to the Corporation. The composition of the city's revenue structure is shown in Table 26. It can be seen that rates and taxes accounted for more than 60 per cent of the total municipal revenue during 1950-51 and 1960-61. This explains the importance of this source in the revenue structure of the city.

### Table 26

Calcutta Metropolitan District: Calcutta Corporation Revenue Sources as Percentages of Total Municipal Fund, 1950-51 and 1960-61

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Year</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1950-51</td>
<td>1960-61</td>
<td></td>
</tr>
<tr>
<td>1. Rates and Taxes</td>
<td>67.66</td>
<td>62.36</td>
<td></td>
</tr>
<tr>
<td>2. Revenue from municipal property and powers</td>
<td>15.71</td>
<td>23.85</td>
<td></td>
</tr>
<tr>
<td>Total Municipal Fund</td>
<td>100.00</td>
<td>100.00</td>
<td></td>
</tr>
</tbody>
</table>

Sources: Abhijit Datta and David C. Ranney, op. cit., pp. 19 and 118.

The consolidated rate alone accounted for slightly more than 60% in 1950-51 and nearly 58% in 1960-61. It may be recalled that also in the case of other municipalities in the CMD the holding tax and service taxes taken together constitute the main source of their income. State grants-in-aid to Calcutta during the two years mentioned above constituted more than 16% and 13% respectively. Unlike other municipalities in the CMD, the

10. See Chapter \[\text{XX}\].
Corporation has some important non-tax revenue sources such as markets and slaughter-houses, real estate, dhobikhana and others, revenue yields from which accounted for nearly 14 per cent and 24 per cent respectively during the two years under review. There has not been any significant change in the revenue structure of the Corporation in recent times. For instance, in 1965-66 rates and taxes accounted for 65 per cent of total revenue; State grants constituted about 20 per cent, and other non-tax revenue receipts about 15 per cent.\(^1\)

The consolidated rate is the mainstay of Corporation finance, and the city has no such lucrative source as octroi from which Bombay, Hyderabad and a few other municipal corporations in India get considerable revenue. Again, the consolidated rate itself, as pointed out by some committees,\(^2\) has not been fully exploited. A recent study made by the Calcutta Metropolitan Planning Organisation reveals that faulty assessment system is the main cause of low productivity of this tax base. Vested interests and incompetence of assessment staff together led to gross under-assessment and discrimination of rateable values. This leaves a considerable potential of property tax untapped.\(^3\)

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11. *Crisis in Calcutta Corporation*, op. cit., p. 22


Regarding State grants-in-aid, the general purpose subventions which are given to meet the additional expenditure on the basic salaries of Corporation staff constituted more than 80 per cent of total State grants in 1951-52 and 90 per cent in 1960-61. Thus, tax administration and State grants mainly to meet the salary bill of staff explain the financial position of the Corporation, which leaves very little for development purposes.

In making expenditure analysis, Calcutta Corporation should be treated differently from the other municipalities in the CMB; as unlike the latter, the Corporation maintains both a capital and a current budget. From the standpoint of development activities, capital expenditure is of crucial importance. Before we pass on to it, a brief reference is made here to the salient features of the Corporation's revenue expenditure. Broadly speaking, revenue expenditure of the Corporation is divisible into three types: (i) expenditure on establishment consisting mainly of wages and salaries of staff, (ii) expenditure on maintenance of services, and (iii) expenditure on debt servicing. It has been estimated that the Corporation spends nearly 42 per cent on establishment, about 13 per cent on debt charges and balance 45 per cent on maintenance. For example, these three heads accounted for about 44 per cent, 11 per cent and 45 per cent...


respectively of the budgeted expenditure during 1965-66. Perhaps, the share of establishment charges would be higher than this, as a substantial part of establishment comes under "maintenance" items. An important point that emerges out of this analysis is that the establishment charges constitute more or less a fixed liability, and in meeting the statutory obligation of balancing the budget, the Corporation has invariably to cut down on vital services. The increasing share of establishment reduces the flexibility of Corporation budget, and tends to starve and postpone maintenance services. Tied down with heavy establishment expenditure, the Corporation has found it difficult to show a revenue surplus, which has been affecting adversely its borrowings, and hence, capital expenditure.

The pattern of capital expenditure is expected to throw some light on the development activities of the Corporation and on the creation of its new capital assets. Table 57 shows the magnitude of capital expenditure during the three plan periods. The expenditure during each plan period has been lumped to show the variations, if any, over the plan periods. Also, percentage distribution of capital expenditure on different functions has been indicated alongside the absolute figures. It can be seen that aggregate capital expenditure increased by about 197 per cent during the period from the first plan period to the third. As regards relative expenditure on different functions,
A trend toward increased expenditure is noticeable only under three heads: viz., 'water supply,' 'health,' and 'miscellaneous.' The last 'head' includes markets, slaughter houses, municipal museums, chabutroas, and a few other minor items; and curiously enough, about one fourth of total capital expenditure has been incurred on these. So far as municipal services are concerned, sizeable expenditure has been incurred on only three items viz., water supply, drainage, and roads. Apart from water supply and health, the shares of all other services have been decreasing over the years.

Table 27
Calcutta Metropolitan District: Calcutta Corporation Capital Expenditure during three Plan Periods

<table>
<thead>
<tr>
<th>Function</th>
<th>Plan Periods</th>
</tr>
</thead>
<tbody>
<tr>
<td>----------------</td>
<td>---------------</td>
</tr>
<tr>
<td>1. General Adm.</td>
<td>5 (2)</td>
</tr>
<tr>
<td>2. Water Supply</td>
<td>67 (28)</td>
</tr>
<tr>
<td>3. Drainage</td>
<td>45 (20)</td>
</tr>
<tr>
<td>4. Conservancy</td>
<td>10 (4)</td>
</tr>
<tr>
<td>5. Health</td>
<td>2 (1)</td>
</tr>
<tr>
<td>6. Roads</td>
<td>42 (19)</td>
</tr>
<tr>
<td>7. Lighting</td>
<td>11 (5)</td>
</tr>
<tr>
<td>8. Education</td>
<td>1 (1)</td>
</tr>
<tr>
<td>9. Miscellaneous</td>
<td>50 (24)</td>
</tr>
</tbody>
</table>

Total 223 433 577

N= Negligible
(Figures within brackets are percentage of total expenditure.)
Source: Crisis in Calcutta Corporation, p. 15.
Important services such as conservancy and lighting have been apportioned meagre shares of total capital expenditure, and education has almost been neglected over the years. It is small wonder, therefore, that the city's conservancy services are woefully poor, and since 1960-61 the corporation has not been able to add a single primary school to its total of 245 schools.\textsuperscript{16} The Corporation's borrowing potential which enables it to incur capital expenditure, is a function of its revenue surplus over revenue expenditure. But, it is rather alarming that "the corporation could not raise any fresh loans in the past four years. This indicates that it does not have any borrowing potentiality comparable with its capital requirements for running the services satisfactorily."\textsuperscript{17}

We have tried to highlight the salient features of the city government of Calcutta - its constitution, administration and finances. It is the tale of a metropolis in crisis. Statutorily, the city remains bottled up within its limited jurisdiction oblivious of the urban flood that has inundated the entire stretch of territory on both banks of the Hooghly. The tripartite division of powers among three coordinate authorities has rendered the emergence of a strong and resolute

\begin{itemize}
  \item[16.] Crisis in Calcutta Corporation, op. cit., p. 17
  \item[17.] Ibid., p. 6
\end{itemize}
city government well-nigh impossible, although the Biswas Commission thought it otherwise. The State Government has considerable control powers over the Corporation which include inspection, default powers, powers to annual proceedings and to make rules and sanction bye-laws and even to supersede the Corporation. Apart from tightening further its control powers (as evidenced in the amendment of 1964), the State Government has, by and large, refrained from taking any positive attitude of help and assistance to the Corporation. Strong and progressive political leadership deriving force and sustenance from the citizens in general has failed to emerge to pull the city government out of the morass of stagnation. How far such leadership is compatible with the theory of separation of powers inherent in the present Corporation law is, of course, an open question. In any event, it is clear that efforts are needed on many fronts to rehabilitate Calcutta's city government to enable it to undertake the complex administrative responsibilities in the context of urbanisation and urban growth in the Calcutta Metropolitan District.

18. This aspect has been ably dealt with in Ali Ashraf, 'The City Government of Calcutta: A Study of Inertia', op. cit.
Since the legal framework of the Corporation determines its governmental, administrative and financial structures, at the State level serious thinking is necessary to suitably alter them. A governmental - administrative structure that has a built-in bias toward fragmentation of authority and, consequently, to weaken city government and diffuse responsibility needs to be replaced by a well-designed machinery with a distinct focus of authority. In any future move to reform the municipal law, the statutory jurisdiction of the Corporation has got to be reconsidered in view of continuous urban growth that has taken place over the years in the Metropolitan District, and the government of Calcutta needs to be linked up with the government of the entire District. For augmenting the financial resources of the Corporation, tax-sharing and systematic grants are of paramount importance, and the State Government's role in these respects is crucial. No doubt the corporation will have to set its house in order so that leakages in revenue raising through faulty tax administration are properly plugged. Last but not least, the city government needs the driving force of a virile political leadership without which mere formal reforms would fail to breathe life and vigour into it.