**Key Reforms**

1. Implement an effective system to monitor, report and penalise Spatial Development Plan (SDP) violations (UPD).
2. Sharply focus on improving collection efficiencies, explore technology and outsourcing solutions to enable the same (UCR).
3. Create a medium-term workforce plan and an annual workforce plan, aligned to medium-term fiscal plan and annual budgets (UCR).
4. Adopt open data standards, usher in radical transparency in finances and operations, systematically provide actionable data at a neighborhood level (TAP).
5. Overhaul cadre and recruitment rules to bring them up to modern, contemporary standards of HR management (ELPR).
6. Enact community participation law and public disclosure law. Notify rules and implement them in spirit (TAP).

**State Governments**

1. Overhaul planning acts, mandate creation of three levels of SDPs with defined objectives and metrics and covering the planning Preparation, Implementation & Enforcement (PIE) (UPD).
2. Enact Fiscal Responsibility and Budget Management (FRBM) Act legislation, mandate audit of annual accounts by CAs by 31 July each year (UCR).
3. Overhaul cadre and recruitment rules to bring them up to modern, contemporary standards of HR management.
4. Overhaul municipal corporation acts to empower the mayor and ensure critical functions are meaningfully devolved, and mayors and councils have full powers over staffing and finances (ELPR).
5. Enact community participation law and public disclosure law. Notify rules and implement them in spirit (TAP).

**Government of India**

1. Lead the effort on a metropolitan governance paradigm, evolve consensus with state governments (ELPR).

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**Key Findings**

- Improvement in per-capita capital expenditure, on average in the last three years.
- Adherence to budget timelines as mandated by law. Only 9/23 cities truly adhere to such mandates.
- Live e-procurement system made available on Kolkata Municipal Corporation website. Only 15/23 cities have made it available in the ULB website.
- Audited annual financial statements made available online. Only 12/23 cities have made it available online.

**Own revenue proportion to total expenditure % and capex per capita – Kolkata v/s Mumbai**

In practice, the municipal body in Kolkata handles only 10 functions as opposed to the 18 listed in the 74th Constitution Amendment Act (CAA).

The mayor of Kolkata is indirectly elected by its citizens and has a 5 year term.

Voter turnout in last municipal elections is 68.60% compared to 68.50% in state elections.

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**Mumbai has been chosen as the benchmark city since it has the highest capex per capita.**