



ଓଡ଼ିଶା ସରକାର  
GOVERNMENT OF ODISHA

**ACTION TAKEN REPORT**  
**ON**  
**THE RECOMMENDATIONS OF**  
**SIXTH STATE FINANCE COMMISSION**  
**ODISHA**

**FINANCE DEPARTMENT**  
**FEBRUARY 2026**



**GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT**

\*\*\*

**EXPLANATORY MEMORANDUM AS TO THE ACTION TAKEN ON  
THE RECOMMENDATIONS MADE BY SIXTH STATE FINANCE  
COMMISSION IN ITS REPORT SUBMITTED TO THE HON'BLE  
GOVERNOR OF ODISHA**

The Sixth State Finance Commission was constituted by the Hon'ble Governor under the provisions of Article-243-I and 243-Y of the Constitution of India, read with Sections 3 and 8 of Odisha Finance Commission (Miscellaneous Provisions) Act, 1993 (Odisha Act 28 of 1993) vide Notification No. 2470- FIN-BUD6-SFC-0001-2024/F dated 22<sup>nd</sup> January, 2025 to recommend on specific aspects of the finances of Local Bodies and the aggregate distribution of State resources among the Local Bodies during the award period from 1<sup>st</sup> April, 2026 to 31<sup>st</sup> March, 2031.

2. The 6<sup>th</sup> State Finance Commission was mandated to recommend –
  - (i) The principles that should govern-
    - (a) the distribution between State and 3-tier Panchayati Raj Institutions and Urban Local Bodies of net proceeds of taxes, duties, tolls and fees leviable by the State which may be divided amongst them under Part-IX and Part-IXA of the Constitution and the allocation between 3-tier Panchayati Raj Institutions and Urban Local Bodies of their respective shares of such proceeds;
    - (b) the determination of taxes, duties, tolls and fees which may be assigned to, or appropriated by 3-tier Panchayati Raj Institutions and Urban Local Bodies; and
    - (c) the Grants-in-aid to 3-tier Panchayati Raj Institutions and Urban Local Bodies from the Consolidated Fund of the State;
  - (ii) the measures needed to improve the financial position of the Gram Panchayats, Panchayat Samities, Zilla Parishads and Municipalities.
  - (iii) any other matter, which the Governor may refer to the Commission in the interest of sound finance of 3-tier Panchayati Raj Institutions and Urban Local Bodies.
3. Besides, the Commission is also mandated under Article 280(3) (bb) & (c) of the Constitution of India to recommend the Central Finance Commission the measures needed to augment the Consolidated Fund of a State to supplement the resources of the Local Bodies (Panchayats and Municipalities) in the State.

4. The Sixth State Finance Commission submitted its Interim Report to the Hon'ble Governor and Hon'ble Chief Minister on 18th August, 2025 for onward transmission to Sixteenth Finance Commission. The Commission submitted its Final Report on 21.01.2026 to Hon'ble Governor of Odisha and Hon'ble Chief Minister on 28.01.2026. The Summary of main recommendations of the Commission as contained in the Chapter-XII of the Report is placed in Annexure.

5. The report of the Commission aims at promoting democratic decentralised governance through fiscal empowerment of the Local Bodies in the State. Important Financial and Non-Financial Recommendations of the Commission include:

#### **A. Financial Recommendations:**

**5.1** The Commission considered to transfer 11 per cent of the divisible pool (projected Net Tax Revenue), for conventional transfer (Devolution, Assignment of Taxes and Grants-in-Aid) for the award period 2026-2031, which amounts to Rs.45,607.00 Crore. (Para-10.5)

#### **Devolution:**

**5.2** The Commission has recommended the devolution amount earmarked for PRIs and ULBs to be untied in nature.

**5.3** For distributing this amount between the PRIs and ULBs, the Commission followed an objective criterion based on the projected size of population, projected density of population, multidimensional poverty index, and the share of SCs and STs in the total population. Using the above four factors and assigning due weights, the Commission recommended distribution of total Devolution between the PRIs and ULBs in the ratio of 70:30.

**5.4** The Commission has recommended *inter-se* distribution amongst three tiers PRIs on the basis of population, category and number of units like GPs, PSs etc. The *inter-se* distribution of devolution among GPs, PSs and ZPs is in the ratio of 65:25:10 respectively.

**5.5** To accord priority to the development needs and to take care of cost disadvantage of the scheduled areas, the Commission has recommended devolution of additional 30% of funds in favour of GPs situated in scheduled areas. Further, additional 20% of funds were devolved to aspirational blocks and 20% to ZPs having aspirational blocks.

**5.6** The Commission has recommended *inter-se* allocation among the ULBs on the basis of population of each ULB.

### **Assignment of Taxes:**

**5.7** The Commission recommended to meet the expenses for Salary & Establishment charges, Sitting Fee, Honorarium etc. for elected representatives in both the PRIs and ULBs during the award period 2026-31 out of SGST in lieu of Entry Tax.

**5.8** The Commission also recommended to meet the expenses for the maintenance and improvement of road infrastructure in both the PRIs and ULBs during the award period 2026-31 out of the net proceeds of Motor Vehicle Tax (M.V. Tax).

### **Grants-in-Aid:**

**5.9** The Commission has recommended Grants-in-aid to meet the requirement of funds for selected sectors for both PRIs and ULBs.

### **Performance Incentive Fund:**

**5.10** Commission recommended setting up the Performance Incentive Fund by allocating 0.5% of NTR. This amounts to Rs. 2,073 Crore for the award period, out of which the shares of PRIs and ULBs are worked out to be Rs. 1,451 Crore and Rs. 622 Crore respectively.

### **Human Resources Development Fund:**

**5.11** Considering the need of Human Resource Strengthening through hiring, upscaling, upskilling, and reskilling, the Commission recommended the setting up of a Human Resources Development Fund for the local bodies. It earmarked one per cent of the budgeted Mining revenue every year for this Fund. The recommended fund for human resources strengthening in local bodies is projected to be Rs. 2,320 Crore for the award period. This HRD Fund of Rs. 2320 Crore for Local Bodies is to be expended to bridge the capacity gaps in Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs).

**5.12** The Commission has assessed total requirements of the Local Bodies to the tune of Rs.1,10,000.00 Crore out of which Rs.50,000.00 Crore is recommended for transfer from State's Consolidated fund. Balance amount is to be met from transfer on the basis of 16th Finance Commission's recommendations.

**5.13** The Commission has recommended for transfer of Rs. 50,000.00 Crore from the State's Consolidated Fund for the Local Bodies during the award period as per the following table:

**Total Resource Transfer to Local Bodies as recommended by 6<sup>th</sup> SFC for the period 2026-27 to 2030-31**

(Rs. in Crore)

HEADS	2026-27	2027-28	2028-29	2029-30	2030-31	2026-31
<b>a) DEVOLUTION</b>						
i) PRIs	2030.00	2030.00	2030.00	2030.00	2030.00	10150.00
ii)ULBs	870.00	870.00	870.00	870.00	870.00	4350.00
<b>Total</b>	<b>2900.00</b>	<b>2900.00</b>	<b>2900.00</b>	<b>2900.00</b>	<b>2900.00</b>	<b>14500.00</b>
<b>b) ASSIGNMENT OF TAXES</b>						
i) PRIs	1939.92	2083.96	2240.68	2549.00	2736.44	11550.00
ii)ULBs	1119.43	1220.69	1331.17	1454.50	1574.21	6700.00
<b>Total</b>	<b>3059.35</b>	<b>3304.65</b>	<b>3571.85</b>	<b>4003.50</b>	<b>4310.65</b>	<b>18250.00</b>
<b>c) GRANTS-IN-AID (SFC Grant)</b>						
i) PRIs	865.00	1622.67	1786.46	1913.16	2002.71	8190.00
ii)ULBs	545.30	907.20	1000.54	1077.10	1136.86	4667.00
<b>Total</b>	<b>1410.30</b>	<b>2529.87</b>	<b>2787.00</b>	<b>2990.26</b>	<b>3139.57</b>	<b>12857.00</b>
<b>d) PERFORMANCE INCENTIVE (PI)</b>						
i) PRIs	0.00	350.00	356.00	367.00	378.00	1451.00
ii)ULBs	0.00	127.99	139.04	162.73	192.24	622.00
<b>Total</b>	<b>0.00</b>	<b>477.99</b>	<b>495.04</b>	<b>529.73</b>	<b>570.24</b>	<b>2073.00</b>
<b>e) HUMAN RESOURCE STRENGTHENING</b>						
i) PRIs	49.00	334.00	354.00	379.00	414.00	1530.00
ii)ULBs	28.00	168.00	178.00	193.00	208.00	775.00
Monitoring (State Level)	3.00	3.00	3.00	3.00	3.00	15.00
<b>Total</b>	<b>80.00</b>	<b>505.00</b>	<b>535.00</b>	<b>575.00</b>	<b>625.00</b>	<b>2320.00</b>
<b>f) SFC TRANSFER OF FUNDS (a+b+c+d+e)</b>						
i) PRIs	4883.92	6420.63	6767.14	7238.16	7561.15	32871.00
ii)ULBs	2562.73	3293.88	3518.75	3757.33	3981.31	17114.00
Monitoring (State Level)	3.00	3.00	3.00	3.00	3.00	15.00
<b>Total SFC Transfer</b>	<b>7449.65</b>	<b>9717.51</b>	<b>10288.89</b>	<b>10998.49</b>	<b>11545.46</b>	<b>50000.00</b>

**5.14** The Commission was of the view that any projection adopting a single method may entail forecast errors. Given the criticality of projected State Own Gross Tax Revenue (SOTR) and Net Tax Revenue (NTR) for setting the overall limit for SFC transfers, minimizing possible forecast errors deserves top priority. In this endeavor, the Commission's approach was to consider various other methods of Gross Tax Revenue (GTR) projection in addition to the method adopted by the previous SFCs. The methods used by the Commission for the projection of GTR are listed below:

- a) Estimating trend TR using the Hodrick-Prescott (HP) filter
- b) Estimating trend through the best curve fitting method – exponential trend

c) Projection based on the estimation of elasticity of SOTR with respect to Net State Domestic Product (NSDP)

d) Projection based on past growth rates of SOTR

**5.15** The average of projections based on the four methods was used as the Commission's consensus SOTR projections. The NTR projections have been obtained by netting out the projected cost of collection from the SOTR projection. The projected costs are fixed at 1.8 per cent of SOTR, with The SOTR for the award period 2026-27 to 2030-31 is projected at Rs. 4,22,109 Crore, and NTR is projected at Rs. 4,14,610 Crore.

The details are listed in the Table below-

### **Projection of Divisible Pool for 2026-27 to 2030-31**

**(Rs. in Crore)**

Year	Based on HP-Trend	Based on Exponential Trend	Based on SOTR Elasticity w.r.t. NSDP	Based on Past Growth Rate	Average SOTR Projection	Projected NTR
2026-27	65291	62064	73843	70882	68020	66799
2027-28	71582	68160	81022	79381	75036	73689
2028-29	78479	74854	92613	88900	83712	82209
2029-30	86040	82206	101618	99560	92356	90698
2030-31	94331	90279	116155	111498	103066	101215
2026-31	395723	377564	465252	450221	422190	414610

### **Recommendation to 16th Finance Commission**

**5.16** As per provision of Article 280(3)(bb)&(c) of the Constitution of India, 6th State Finance Commission has recommended that, the 16th Finance Commission may consider augmenting the State's Consolidated Fund to meet the balance requirement of Rs.60,000.00 Crore in the next five-year period commencing from 2026-27 to supplement the resources of Local Bodies over and above the fund recommended for transfer from the State's Resources.

### **B. Non-Financial Recommendations:**

- The Commission accorded equal importance to non-financial enablers and innovative ways of investment. Some of the important non-financial recommendations of 6<sup>th</sup> SFC are given under following major thematic headings:

### **(a) Decentralized Governance**

- Review implementation of 21 devolved functions and expedite devolution of the remaining 8 functions to PRIs.
- Adopt GIS-based planning, asset mapping, colour-coding, geo-tagging and spatial analytics to improve transparency, prioritisation and avoid duplication of infrastructure.
- Enhance DLFA audit capacity by increasing sanctioned strength and filling vacancies to ensure timely certification of Local Body accounts within one year.
- Improve ULB revenue recovery by publishing defaulter lists, using SMS reminders, and offering incentives for timely payment of taxes and user charges.
- Reform property taxation, introduce new user charges, and use GIS mapping to boost ULB revenue mobilisation.
- Issue clear notifications and activity mapping aligned with the 12th Schedule of the Constitution to define roles between ULBs and parastatals, avoiding overlap and strengthening accountability.

### **(b) Implementation of Recommendations of Fifth SFC**

- OCAC to complete and operationalise the State Data Centre for PRI & ULB data storage within six months (by June 2026); failing which, the amount with interest shall be refunded to the State Government.
- Funds earmarked for civic amenities at Konark NAC to be fully utilised within two years under direct supervision of the Tourism Department.

### **(c) Financial and Accounting Reforms**

- Transition to a unified, fully digital accounting system through real-time transaction entry on SAP and SUJOG platforms, with automated reconciliation and elimination of manual records.
- Timely completion of audits by the DLFA and submission of audit reports to elected bodies to strengthen financial accountability.
- Strengthening compliance, performance, and internal audits through enhanced staffing, training, and capacity building.
- Development of integrated digital dashboards for ULBs and PRIs to provide real-time access to budgets, financial statements, project progress, asset registers, and audit reports.
- For PRIs, ensure real-time availability of grant-in-aid information to support effective planning and budgeting.
- Strict adherence to budgeting guidelines, with penalties for procedural lapses through reduced future devolution and grants.
- Simplification of accounting formats and adoption of IT-based accounting systems, supported by adequate manpower, connectivity, and power supply.
- Strengthening use of the National Asset Directory for effective asset tracking and utilisation.

- Establishment of clear accountability mechanisms to address delays in project execution and underutilisation of funds, promoting transparency and efficient service delivery.

#### **(d) Improving Governance**

- PR&DW & H&UD to publish PRI/ULB-wise, year-wise fund commitments on dashboard within 3 months of the start of the award period.
- Release 1st instalment of SFC Fund in April and 2nd by October annually via iFMS, reflected on SAMIKSHYA with intimation to PRIs/ULBs.
- Develop sector-wise standard DPR templates and fix timelines for DPR preparation, approvals, and sanctions.
- PRIs/ULBs to prepare five-year project shelf (2026–31) with full readiness during 2026–27.
- Publish annual calendar of Gram Sabhas/Ward Committees with proceedings uploaded on dashboard for transparency.
- Promote open tendering and club smaller works into comprehensive DPRs for efficient implementation.
- Adopt centralised tendering for iconic/high-value projects to ensure uniform quality and timelines.
- Complete all project approvals before start of financial year; follow time-bound tendering process.
- Issue work orders as scheduled across years; Finance Dept. to notify approvals by June 2026.
- Include penalty & incentive clauses in agreements; Departments to finalise framework within six months.
- Allow convergence funding only for ancillary components to avoid delays in core SFC/CFC projects.
- Route all SFC & CFC funds and related data exclusively through SAMIKSHYA dashboard for transparency.
- Prepare a People’s Guide explaining key provisions of ATR and SFC reports. Distribute ATR, guidelines & People’s Guide to all PRIs/ULBs. Conduct dissemination workshops at State, Division, District and Block/ULB levels.
- Establish a dedicated Urban Commission to guide urban policy, growth hubs and governance reforms.
- Promote slum redevelopment to unlock land value and strengthen urban planning.

#### **(e) Strengthening Own Source Revenues of Local Bodies**

- PRIs & ULBs to strengthen Own Source Revenue (OSR) through alternative financing such as Municipal Bonds, PPPs and institutional borrowings.
- Undertake comprehensive revenue source mapping and integrate demand, collection and asset registers with dashboard.

- Implement e-Receipts and e-payments for OSR through IT modules, periodic revision of taxes/charges, and maintain public digital asset registers.
- Prepare OSR business plans within six months, strengthen rent recovery, promote eco-tourism, PPPs, land and carbon monetisation; include projected OSR in GPDP/AAP.
- Enable Gram Panchayats to levy tourist user charges for rural nature camps to generate sustainable OSR.
- Adopt technology-enabled systems for end-to-end digitised revenue collection and service delivery at Panchayat level.
- Introduce property/holding tax in Census Towns and peri-urban Gram Panchayats.
- Promote online booking of PRI facilities and pre-allotment of market complexes / haats / pindis to mobilise advance revenue and avoid disputes.
- Intensify GIS-based property mapping, digital payments and periodic reassessment for improved property tax database.
- Link holding tax records with electricity data to identify unregistered properties and improve compliance.
- Generate urban OSR through park user charges, monthly passes and rentals for events/functions.
- Promote rural land-based monetisation of underutilised community and surplus lands for OSR generation.
- Implement “Creation through Monetisation” by leasing land for renewable energy, agribusiness and climate-resilient assets.
- Systematically regulate and monetise outdoor advertisements as a key non-tax revenue source.
- Establish a Municipal Finance Board to strengthen and oversee municipal finances.
- Explore Transferable Development Rights (TDRs) to enhance revenue and reduce land acquisition costs.
- Leverage pooled climate finance for bundled infrastructure projects such as solar lighting and water supply.
- Ensure pre-allotment of market complexes/haats/pindis for advance deposits and improved OSR planning.

#### **(f) Means of Financing in Local Bodies**

- Major Municipal Corporations (e.g., Bhubaneswar, Cuttack) to explore municipal bond financing for PPP projects with long-term revenue potential and short-term viability gaps.
- Establish dedicated PPP Cells in H&UD and PR&DW/RD Departments to provide technical appraisal, capacity building and PMU support to local bodies.
- Eligible ULBs to consider soft loans from the Urban Infrastructure Development Fund (UIDF) for priority infrastructure projects.

### **(g) Technological Innovations**

- H&UD Department to develop a chatbot feature on SUJOG for easy access to bill payments, bookings, certificates and grievance redressal.
- PR&DW and H&UD Departments to introduce AI-powered chatbot services across PRIs and ULBs.
- Develop an iGOT Karmayogi-like online training platform with minimum annual learning requirements for PRI/ULB representatives and officials.
- Strengthen real-time monitoring through integrated dashboards (e.g., SAMIKSHYA) for financial, physical and service-delivery tracking and transparency.

## **6. Action Taken Note**

**6.1** After careful consideration of the financial recommendations of the Commission for transfer of funds to Local Bodies during 2026-2031, the State Government has decided to accept the principles enunciated in Paragraph 5.1, 5.2, 5.3, 5.5, 5.6 and 5.9 and decided to accept Paragraph 5.4 with certain modification as indicated in paragraph 6.2.

**6.2** The Sixth SFC recommended inter-se Devolution of funds for 3-tier PRIs in the ratio 65:25:10 respectively for GPs, PSs and ZPs. It may be mentioned that the Fifth SFC had recommended for inter-se Devolution of funds to GPs, PSs and ZPs in the order of 70:20:10, but the Government had accepted that in the order of 60:30:10 respectively in the Action Taken Report. Accordingly, Government took a conscious decision for distribution of devolution amount among the three tiers of PRIs for GPs, PSs and ZPs in the ratio of 60:30:10. However, the total amount of transfer to PRIs as recommended by the Commission shall remain unchanged.

**6.3** Considering the request of the H & UD Department for additional requirement of funds in initial two years, the Government has accepted the amounts under Salary and Establishment cost and Sitting Fee, Honorarium of ULBs after redistribution of the year-wise amount to clear arrear dues if any, keeping the overall transfer under the Salary & Establishment Cost and Sitting Fee & Honorarium unchanged.

**6.4** Assignment from SGST in lieu of Entry Tax for Panchayati Raj Institutions (towards Salary and Establishment cost, Sitting Fee, Honorarium, TA&DA) and for Urban Local Bodies (towards Salary and Establishment cost, Sitting Fee, Honorarium) are to be on the basis of the normative recommendations of 6th State Finance Commission.

**6.5** In principle approval is given for Performance Incentive Fund with recommended amount of Rs. 2073 Crore. However, budget provision may be made only after detailed examination by the Departments in consultation with High Level Monitoring Committee (HLMC) under the chairpersonship of Chief Secretary.

**6.6** The recommendation of the Commission under Human Resources Development Fund by apportioning 1% of the Mining Revenue is not accepted by Government. However,

in principle approval is given for HRD Fund with recommended amount of Rs. 2320 Crore out of the consolidated fund of the State. Budget provision shall be made only after detailed examination by the Departments in consultation with High Level Monitoring Committee (HLMC).

**6.7** Accordingly, the Government has decided to transfer an amount of Rs.45607 Crore to the Local Bodies under Devolution, Assignment of Taxes and Grants-in-Aid for a period of five years (from 2026-27 to 2030-31) out of the Consolidated Fund of the State.

**6.8** The details of the scheme of transfer of resources to Local Bodies during the period 2026-31 are indicated in the Table below: -

**Scheme of Transfer of Resources to Local Bodies for the period from 2026-31**

(Rs. in Crore)

DISTRIBUTION MECHANISM	2026-27	2027-28	2028-29	2029-30	2030-31	2026-31
<b>(A) DEVOLUTION</b>						
Gram Panchayats	1218.00	1218.00	1218.00	1218.00	1218.00	6090.00
Panchayat Samitis	609.00	609.00	609.00	609.00	609.00	3045.00
Zilla Parishads	203.00	203.00	203.00	203.00	203.00	1015.00
<b>(i) Total PRIs</b>	<b>2030.00</b>	<b>2030.00</b>	<b>2030.00</b>	<b>2030.00</b>	<b>2030.00</b>	<b>10150.00</b>
Municipal Corporations	350.00	350.00	350.00	350.00	350.00	1750.00
Municipalities	370.00	370.00	370.00	370.00	370.00	1850.00
NACs	150.00	150.00	150.00	150.00	150.00	750.00
<b>(ii) Total ULBs</b>	<b>870.00</b>	<b>870.00</b>	<b>870.00</b>	<b>870.00</b>	<b>870.00</b>	<b>4350.00</b>
<b>Total Devolution (i+ii)</b>	<b>2900.00</b>	<b>2900.00</b>	<b>2900.00</b>	<b>2900.00</b>	<b>2900.00</b>	<b>14500.00</b>
<b>(B) ASSIGNMENT OF TAXES</b>						
1. Salary & Establishment cost	1520.63	1657.48	1806.66	1969.26	2146.49	9100.52
2. Sitting fee, Honorarium, TA & DA	275.58	275.58	275.58	413.37	413.37	1653.48
Assignment (1+2) (out of SGST in lieu of Entry Tax)	1796.21	1933.06	2082.24	2382.63	2559.86	10754.00
Maintenance/ Improvement of road infrastructure (out of MV Tax & Petroleum Tax)	143.71	150.90	158.44	166.37	176.58	796.00
<b>(i) Total PRIs</b>	<b>1939.92</b>	<b>2083.96</b>	<b>2240.68</b>	<b>2549.00</b>	<b>2736.44</b>	<b>11550.00</b>
1. Salary & Establishment cost	1076.00	1163.84	1164.83	1263.95	1377.70	6046.32
2. Sitting fee and Honorarium	6.20	6.20	6.50	7.35	7.35	33.60
Assignment (1+2) (out of SGST in lieu of Entry Tax)	1082.20	1170.04	1171.33	1271.30	1385.05	6079.92
Maintenance/ Improvement of road infrastructure (out of MV Tax & Petroleum Tax)	101.57	111.72	122.90	135.19	148.70	620.08

(Rs. in Crore)

DISTRIBUTION MECHANISM	2026-27	2027-28	2028-29	2029-30	2030-31	2026-31
(ii) Total ULBs	1183.77	1281.76	1294.23	1406.49	1533.75	6700.00
Total Assignment of taxes (i+ii)	3123.69	3365.72	3534.91	3955.49	4270.19	18250.00
<b>(C) GRANTS-IN-AID</b>						
Creation of Capital Assets for Revenue Generation	203.82	407.64	448.40	478.98	499.36	2038.20
Maintenance of Capital Assets	108.70	122.29	135.88	149.47	163.06	679.40
Provision of LED Street Light/ High Mast Light	57.75	115.50	127.05	135.71	141.49	577.50
Rejuvenation of water bodies and development of Eco/Biodiversity parks	65.27	130.53	143.59	153.38	159.90	652.67
Construction of New GP Building (Panchayat Bhawan) for dilapidated condition/ GPs with no building	200.00	400.00	440.00	470.00	490.00	2000.00
Grid Connected Solar power in Mega water supply Projects	28.00	56.00	61.60	65.80	68.60	280.00
Inline Chlorination in SVS projects	10.51	21.01	23.11	24.69	25.74	105.06
Technology enabled O&M - IoT devices in SVS Projects	20.06	40.11	44.12	47.13	49.13	200.55
Iron Removal Plant in PWS Projects	13.25	26.50	29.15	31.14	32.46	132.50
Model pisciculture tanks/ponds for Demonstration and training	13.82	27.63	30.39	32.47	33.85	138.16
Creation of facilities for AnganWadi Centres (AWCs)	68.51	137.02	150.72	161.00	167.84	685.09
IT infrastructure at GPs	13.59	27.18	29.89	31.93	33.29	135.88
Construction of Hostel for District Panchayat Resource Centres	13.00	26.00	28.60	30.55	31.85	130.00
Development of infrastructure and provision of amenities for Census Town GPs	34.80	69.60	76.56	81.78	85.26	348.00
Sanitation and waste management in Tourist oriented GPs	7.52	8.46	9.40	10.34	11.28	47.00
Preparation of master plans for Census Towns	6.40	7.20	8.00	8.79	9.60	39.99
<b>(i) Total GIA for PRIs</b>	<b>865.00</b>	<b>1622.67</b>	<b>1786.46</b>	<b>1913.16</b>	<b>2002.71</b>	<b>8190.00</b>
Urban Sewerage System	50.00	100.00	110.00	117.50	122.50	500.00

(Rs. in Crore)

DISTRIBUTION MECHANISM	2026-27	2027-28	2028-29	2029-30	2030-31	2026-31
Urban Sanitation & Waste Management	112.00	126.00	140.00	154.00	168.00	700.00
Creation of capital assets for Revenue Generation	100.00	200.00	220.00	235.00	245.00	1000.00
Rejuvenation of water bodies and provision of public amenities	40.00	80.00	88.00	94.00	98.00	400.00
Development of parks and urban forestry	18.70	37.40	41.14	43.95	45.81	187.00
Slum Redevelopment	5.00	10.00	11.00	11.75	12.25	50.00
Provision of LED Street Lightings/High Mast lights	30.00	60.00	66.00	70.50	73.50	300.00
Provision of Solar Street lights	8.00	16.00	17.60	18.80	19.60	80.00
Maintenance of Capital Assets	96.00	108.00	120.00	132.00	144.00	600.00
Preparation of Master Plans for River/ Lake front development (such as Chilika, Mahanadi, Bindusagar, Gangua Nala- Daya River)	1.60	1.80	2.00	2.20	2.40	10.00
District Skill Development-cum-Technology Centres (DSDTCs)	50.00	100.00	110.00	117.50	122.50	500.00
Development of urban agglomerates (like Jharsuguda- Brajaraj Nagar-Belpahar, Kalinga Nagar, Paradip, Dhenkanal- Angul-Talcher, Gopalpur-Berhampur)	30.00	60.00	66.00	70.50	73.50	300.00
Modernisation and development of Street food hubs in Municipal Corporation areas (Bhubaneswar, Cuttack, Rourkela, Berhampur, Sambalpur, Puri)	4.00	8.00	8.80	9.40	9.80	40.00
<b>(ii) Total GIA for ULBs</b>	<b>545.30</b>	<b>907.20</b>	<b>1000.54</b>	<b>1077.10</b>	<b>1136.86</b>	<b>4667.00</b>
<b>Total Grants-in-Aid (i+ii)</b>	<b>1410.30</b>	<b>2529.87</b>	<b>2787.00</b>	<b>2990.26</b>	<b>3139.57</b>	<b>12857.00</b>
<b>GRAND TOTAL TO PRIs</b>	<b>4834.92</b>	<b>5736.63</b>	<b>6057.14</b>	<b>6492.16</b>	<b>6769.15</b>	<b>29890.00</b>
<b>GRAND TOTAL TO ULBs</b>	<b>2599.07</b>	<b>3058.96</b>	<b>3164.77</b>	<b>3353.59</b>	<b>3540.61</b>	<b>15717.00</b>
<b>GRAND TOTAL</b>	<b>7433.99</b>	<b>8795.59</b>	<b>9221.91</b>	<b>9845.75</b>	<b>10309.76</b>	<b>45607.00</b>

**6.9** The Government has decided that the earmarked funds for setting up of 10 nos. of District Skill Development-cum-Technology Centres (DSDTC) for Rs. 500 Crore during the award period shall be placed with SD & TE Department for execution of the project.

**6.10** There shall be a High-Level Monitoring Committee headed by Chief Secretary with Development Commissioner and Secretaries of Finance, PR&DW and H&UD Departments as Members to review the progress of utilization of grants to Local Bodies so provided. The Committee shall be served by Finance Department.

**6.11** There shall be a District level Monitoring Committee in each district under the Chairmanship of Collector & DM with PD, DUDA and representatives of the line departments as Members and CDO-cum-EO, Zilla Parishad as Member Convenor to review the demand and collection of Own Source of Revenue (OSR), progress of expenditure, submission of utilization certificate etc.

**6.12** Grants-in-Aid recommended by the Commission for any specific purpose shall not overlap with any existing State or Central Scheme. In such cases, where there is provision of fund under any State or Central Schemes similar to the sector recommended by the Commission, then equivalent amount as recommended by the Commission may be deducted from the State Scheme or it shall be treated as contribution/share of State Government/Local Bodies in case of Central Scheme.

**6.13** PR&DW Department and H&UD Department shall issue detailed guidelines for utilization and follow up mechanism for specific Grants with the approval of High-Level Monitoring Committee in respect of recommendations of Sixth SFC.

**6.14** In case Sixteenth Finance Commission recommends the Grant for the same purpose for which Sixth SFC has already recommended resources, the Sixteenth FC grants may not be mixed up with Sixth SFC grant. Separate account for Sixteenth Finance Commission grant and Sixth SFC grant may be maintained by the local bodies, if it is for the same purpose.

**6.15** There shall be one dedicated Cell in Finance, PR&DW and H&UD Dept, each with full-fledged staff to monitor the implementation of grants, submission of utilization certificate, manner of utilization of grants etc. and furnish information to Finance Department through SAMIKSHYA portal (<https://samikshya.odisha.gov.in>).

**6.16** A special Supplement to the Budget document in respect of transfer to the Local Bodies shall be presented by Finance Department in the Legislative Assembly by the end of fiscal year (31st March) regarding utilization of grants by the Local Bodies.

**6.17** The flow of funds to PRIs and ULBs shall be monitored through SAMIKSHYA portal (<https://samikshya.odisha.gov.in>) which would be owned and maintained by Finance Department. PR&DW and H&UD Depts to ensure to capture all transactions, physical & financial progress for monitoring SFC and CFC grants.

**6.18** Recommendations and Suggestions of the Sixth SFC pertaining to Performance Incentive Fund and Human Resource Development Fund along with Non-Financial Recommendations at **Annexure** are being examined by the State Government in detail.

Respective Departments would examine such recommendations and suggestions on merit and take appropriate follow up action within a stipulated time period in consultation with the High-Level Monitoring Committee.

The report of the Sixth State Finance Commission covering the five-year period commencing from 1st April, 2026 together with the Explanatory Memorandum on the Action Taken on the recommendations of the Commission is being laid on the Table of the House, in pursuance of Article 243-I (4) and 243-Y (2) of the Constitution.

**Bhubaneswar**  
**Dated the 20<sup>th</sup> February 2026**

**Mohan Charan Majhi**  
**Chief Minister**

**Summary of Recommendations**

With the overarching objective of strengthening the third tier of governance in the spirit of the 73rd and 74th Constitutional Amendments, and in accordance with its Terms of Reference, the Commission has formulated recommendations on the devolution of funds, functions, and functionaries to local bodies in Odisha for the award period 2026–31. Building upon the work of previous Commissions and recognising the need for future-oriented reforms, the recommendations seek to enable local bodies to discharge their constitutional responsibilities in an effective, efficient, and transparent manner, thereby strengthening grassroots institutions, infrastructure and citizen participation. In a nutshell, the recommendations of the Commission is broadly divided into two categories i.e. Financial Recommendations and Non-Financial Recommendations.

**I. Financial Recommendations**

➤ The Commission recommended enhancing resource transfers to local bodies by increasing their share in the State’s projected Own Net Tax Revenues (NTR). Accordingly, the overall conventional SFC transfers are pegged at 11.0 per cent of NTR, representing a one percentage point increase over the recommendation of the fifth SFC. This is expected to generate an additional Rs. 4,146 Crore for local bodies during 2026–31. **(Para-10.5)**

➤ To strengthen Human Resources, the Commission recommended allocating an additional 1.0 per cent of the Mining Revenue, as budgeted in the State's Annual Budget, each year, for creating the Human Resource Development Fund. Accordingly, the Commission recommended an additional allocation of Rs. 2,320 Crore during the award period. **(Para-10.6-iv)**

➤ The Commission also introduced a Performance Incentive Mechanism for local bodies. In this context, the Commission recommended an additional allocation of 0.5 per cent of NTR for the creation of the Performance Incentive Fund, amounting to Rs. 2,073 Crore during the award period. **(Para-10.6-iii)**

**The Commission recommended total transfers of Rs. 50,000 Crore during the award period 2026-31 as given in the following table.**

**(Rs. in Crore)**

<i>Item</i>	<i>PRI</i>	<i>ULBs</i>	<i>Total</i>
Devolution	10,150	4,350	14,500
Tax Assignments	11,550	6,700	18,250
Grants-in-Aid	8190	4667	12857
Performance Incentives Fund	1451	622	2073
Human Resources Development Fund	1530	775	2305
Monitoring (State Level)			15
<b>Total Fund Transfers</b>	<b>32871</b>	<b>17114</b>	<b>50000</b>

## Recommendations to the Sixteenth Finance Commission:

➤ Based on the demands projected by the PR&DW and H&UD Departments, together with the Commission's consultations with representatives of local bodies, field visits and the review of infrastructure and services in local bodies, the total fund requirement for PRIs and ULBs for the period 2026–31 has been assessed at Rs. 1,10,000 Crore. Setting aside the recommended total SFC transfers of Rs. 50,000 Crore by the Commission, the Commission recommended that the 16<sup>th</sup> Finance Commission may consider strongly to allocate Rs.60,000 Crore as grants to the local bodies in Odisha in the ratio of 65:35 between the PRIs and ULBs. The same may be distributed between the PRIs and ULBs in the ratio of 65:35 (Table 12.2). (Para-10.77)

(Rs. in Crore)

Sl. No.	Item	PRIs	ULBs	Monitoring (State Level)	Total
1	Total Fund Requirements of the Local Bodies	71,871	38,114	15	1,10,000
2	State Transfers Recommended by Sixth SFC, Odisha	32,871	17,114	15	50,000
3	Recommended Grants from Sixteenth Finance Commission (1–2)	39,000	21,000		60,000

The summary of the Commission's recommendations of transfer of resources from the State Consolidated fund during the award period (2026-31) is given below.

### A. Devolution

#### i. Devolution to PRIs

➤ The Commission pegged the share of devolution as a share of overall transfers during its award period at 29 per cent. Accordingly, the total amount of transfers under devolution is estimated to be Rs. 14,500 Crore during 2026-31; (para- 10.16).

➤ For distributing this amount between the PRIs and ULBs, the Commission followed an objective criterion based on the projected size of population, projected density of population, multidimensional poverty index, and the share of SCs and STs in the total population. Assigning due weights and recommended for distribution of total devolution between the PRIs and ULBs in the ratio of 70:30. (para- 10.16)

➤ The Commission recommended an award of Rs. 10,150 Crore for PRIs, and Rs.4,350 Crore for the ULBs under devolution during the period 2026-31 (para- 10.18).

➤ The share of total transfers allocated for PRIs under devolution among GPs, PSs and ZPs is in the ratio of 65:25:10. Accordingly, out of the total devolution to PRIs at

Rs. 10,150 Crore, the allocations for GPs, PSs, and ZPs were fixed at Rs. 6,597.50 Crore, Rs. 2,537.50 Crore and Rs. 1,015 Crore, respectively. **(para- 10.19)**

➤ The Commission adopted population as the primary criterion for allocating funds among Gram Panchayats (GPs). Accordingly, GPs with a population of less than 5,000, as per the 2011 Census, are allocated Rs. 16.00 lakh per annum during the award period. GPs with a population between 5,000 and 7,500 are allocated Rs. 19.20 lakh per annum, while those with a population between 7,500 and 10,000 receive Rs. 20.63 lakh per annum. Gram Panchayats with a population exceeding 10,000 are allocated Rs. 24.00 lakh per annum during the award period. The Commission has recommended devolving an additional 30 per cent of funds to the GPs in Scheduled Areas. **(para- 10.20)**

➤ The Commission adopted the number of Gram Panchayats within each Panchayat Samiti as the basis for inter-se devolution. Accordingly, Rs. 7.35 lakh per annum per GP was provided. Recognising 40 Aspirational Blocks in Odisha, an additional 20 per cent devolution was recommended, amounting to Rs. 2,537.50 Crore for 314 PSs during the award period. **(para- 10.22)**

➤ Similarly, the number of PSs in each Zila Parishad (ZP) is used as the criterion for the devolution of funds to the ZPs by the Commission. A sum of Rs. 63 lakh per annum has been awarded to each PS in a ZP during the award period. The Commission recommended an additional 20 per cent in devolved funds to 11 ZPs, which are home to 40 Aspirational Blocks. Thus, the Commission recommended Rs. 1,015 Crore as the total devolution of funds to 30 ZPs, including the 11 ZPs that have Aspirational Blocks during the award period **(para- 10.23)**

➤ The year-wise total devolution of funds in favour of PRIs, as well as inter-se devolution of funds among its three tiers during the award period 2026-27 to 2030-31, is given in the following table.

#### **Year-wise Devolution to PRIs from 2026-27 to 2030-31**

**(Rs. in Crore)**

Tier	2026-27	2027-28	2028-29	2029-30	2030-31	2026-31
GPs	1319.50	1319.50	1319.50	1319.50	1319.50	6597.50
PSs	507.50	507.50	507.50	507.50	507.50	2537.50
ZPs	203.00	203.00	203.00	203.00	203.00	1015.00
<b>TOTAL</b>	<b>2030.00</b>	<b>2030.00</b>	<b>2030.00</b>	<b>2030.00</b>	<b>2030.00</b>	<b>10150.00</b>

## ii. Devolution to ULBs

➤ Allocations to the ULBs are based on their population. Accordingly, the total amount of funds allocated under devolution to municipal corporations, municipalities, and NAC during the award period 2026-31 is Rs. 1,750 Crore, Rs. 1,850 Crore and Rs. 750 Crore, respectively. **(para- 10.25)**

### Year-wise Devolution to the ULBs for 2026-27 to 2020-31

(Rs. in Crore)

Tier	2026-27	2027-28	2028-29	2029-30	2030-31	2026-31
Municipal Corporations	350.00	350.00	350.00	350.00	350.00	1750.00
Municipalities	370.00	370.00	370.00	370.00	370.00	1850.00
NACs	150.00	150.00	150.00	150.00	150.00	750.00
<b>TOTAL</b>	<b>870.00</b>	<b>870.00</b>	<b>870.00</b>	<b>870.00</b>	<b>870.00</b>	<b>4350.00</b>

## B. Assignment of Taxes

➤ The Commission recommended an assignment of 8.19 per cent out of net proceeds of SGST to the local bodies to cover salary & establishment cost, sitting fee, honorarium, TA, and DA expenses. Based on projected costs on the above heads, the total assignment amounts to Rs. 16,834 Crore during the award period. **(para- 10.27)**

➤ The Commission further recommended an assignment of 8.30 per cent out of the net proceeds of Motor Vehicle Tax (M.V. Tax) amounting to Rs. 1416 Crore for the maintenance and improvement of road infrastructure in both the PRIs and ULBs during the award period 2026-31. **(para- 10.28)**

### i. Assignment of Tax to PRIs

➤ The estimated assignment of taxes for (i) salary & establishment cost, (ii) sitting fee, honorarium, TA, and DA, and (iii) maintenance cost of road infrastructure of PRIs is worked out to be Rs. 9,100.52 Crore, Rs. 1,653.48 Crore and Rs. 796.00 Crore, respectively, for the award period from 2026-27 to 2030-31. This revision of entitlements has also taken into account the expected impact of the 8th Pay Commission's pay scale revision. Thus, the total assignment of taxes to the PRIs during the award period amounts to Rs. 11,550 Crore as presented in Table 12.5. **(para- 10.32)**

**Table 12.5: Year-wise Assignment to PRIs during 2026-27 to 2030-31***(Rs. in Crore)*

ITEMS	2026-27	2027-28	2028-29	2029-30	2030-31	2026-31
1. Salary & Establishment cost	1520.63	1657.48	1806.66	1969.26	2146.49	9100.52
2. Sitting fee, Honorarium, TA & DA	275.58	275.58	275.58	413.37	413.37	1653.48
3. Maintenance/ Improvement of road infrastructure (out of MV Tax & Petroleum Tax)	143.71	150.90	158.44	166.37	176.58	796.00
<b>TOTAL ASSIGNMENT (1+2+3)</b>	<b>1939.92</b>	<b>2083.96</b>	<b>2240.68</b>	<b>2549.00</b>	<b>2736.44</b>	<b>11550.00</b>

**ii. Assignment of Taxes to ULBs**

➤ Salary and Establishment expenses of the officers and staff of the ULBs, along with sitting fees, honorarium, TA, DA & HRA of elected representatives shall be met out of the funds allotted to ULBs as assignment of taxes out of SGST proceeds. The Commission has also taken into account the potential impact of the 8th Pay Commission's revision of the pay scales.

**(para- 10.33)**

➤ The Commission considers that the rapid urbanisation, paired with increased stress on road infrastructure, warrants frequent repair and renovation of urban roads. For the repair and maintenance of road infrastructure in urban areas, the Commission recommends an assignment of Rs. 620.08 Crore from the M.V. Tax during the award period (Table 12.6).

**Year-wise Assignment of taxes to ULBs from 2026-27 to 2030-31***(Rs. in Crore)*

ITEMS	2026-27	2027-28	2028-29	2029-30	2030-31	2026-31
1. Salary & Establishment cost	1012.26	1103.37	1202.67	1310.91	1417.11	6046.32
2. Sitting fee, Honorarium, TA & DA	5.60	5.60	5.60	8.40	8.40	33.60
3. Maintenance/ Improvement of road infrastructure (out of MV Tax & Petroleum Tax)	101.57	111.72	122.90	135.19	148.70	620.08
<b>TOTAL ASSIGNMENT (1+2+3)</b>	<b>1119.43</b>	<b>1220.69</b>	<b>1331.17</b>	<b>1454.50</b>	<b>1574.21</b>	<b>6700.00</b>

## **C. Grants-in-Aid**

➤ The Commission recommended a sum of Rs. 12,857 Crore as grants-in-aid for the award period, which is 3.1 per cent of the divisible pool. The shares of PRIs and ULBs are calculated in a ratio of 65:35, which amounts to Rs. 8,190 Crore and Rs. 4,667 Crore, respectively. **(para- 10.40)**

### **i. Grants-in-Aid for PRIs**

Details of the Grants-in-Aid to the PRIs are noted below:

➤ Considering the importance of OSR, the Commission recommended an amount of Rs. 2038.2 Crore at the rate of Rs. 30 Lakh per GP over a period of 5 years for investing in revenue-generating assets to increase OSR of the GPs. **(para- 10.42)**

➤ The Commission recommended an amount of Rs. 679.40 Crore for maintenance of Capital Assets at the rate of Rs.10 Lakh per GP over a period of 5 years. The additional requirement of funds, may be met from the OSR generated from the assets. **(para- 10.43)**

➤ The Commission proposes to allocate an amount of Rs. 577.50 Crore at the rate of Rs.8.5 Lakh per GP over a period of 5 years for the provision of LED Street Light/ High Mast Light. **(para- 10.44)**

➤ The Commission recommended for allocation of Rs. 652.67 Crore over a period of 5 years to rejuvenate 10,000 GP water bodies and has advised PR & DW Department to meet the balance funds from other sources. The PR&DW Department will have to prepare the list of 10,000 water bodies in different Gram Panchayats in the State, and to also formulate a Standard Operating Procedure (SoP) for the management and pisciculture of rejuvenated water bodies for sustainable development. **(para- 10.45)**

➤ The Commission recommended an amount of Rs. 2000.00 Crore for the construction of 1000 Panchayat Bhawans over a period of 5 years at the rate of Rs. 2.00 Crore per building. The PR&DW Department is required to finalise the list of 1000 GPs which have no buildings/ dilapidated buildings. **(para- 10.46)**

➤ The Commission recommended an amount of Rs. 280.00 Crore as capital expenditure for Grid Connected Solar power in Mega Water Supply Projects. The O&M cost of the project may be met from other sources. **(para- 10.47)**

➤ An amount of Rs. 105.05 Crore is recommended as Capex for 19,100 single village scheme (SVS) water supply projects with a view to supporting and strengthening inline chlorination. Additionally, Rs. 200.55 Crore is recommended for capital expenditure (Capex) towards establishing IoT sensors and smart monitoring systems at the SVS Project sites. **(para- 10.48 & para- 10.49)**

➤ An amount of Rs. 132.50 Crore is recommended for 1000 iron removal plants under piped water supply schemes. **(para- 10.50)**

- The Commission recommended an outlay of Rs. 138.16 Crore over five years for rejuvenation and input support for 314 demonstration ponds/tanks, at Rs. 44 lakh per pond. The PR&DW Department will try to identify such ponds near block headquarters. **(para- 10.51)**
- The Commission recommended a capex of Rs. 685.09 Crore for piped water connection in 12581 Anganwadi Centres (AWCs), construction of toilets in 5078 AWCs having no toilet facilities, completion of 6047 incomplete AWCs, construction of kitchens in 2827 functional AWCs having no kitchen facilities, and the construction of boundary walls in the most vulnerable 3000 AWCs. **(para- 10.52)**
- An amount of Rs. 135.88 Crore at the rate of Rs. 2 lakh per GP over a five-year period is recommended for the procurement of Computers, Printers, Scanners etc., for the improvement of IT infrastructure and connectivity in GPs. **(para- 10.53)**
- The Commission recommended an amount of Rs.130.00 Crore for the construction of 30 hostels at all the District Panchayat Resource Centres. **(para- 10.54)**
- For improving sanitation and waste management in GPs with tourist destinations GPs, the Commission recommended an amount of Rs.47 Crore over the period of five years in the selected 47 GPs (Rs. 1 Crore per selected GP). **(para- 10.55)**
- The Commission recommended an amount of Rs. 39.99 Crore for the preparation of master plans for each of the 116 census towns. **(para- 10. 56)**
- Besides, an amount of Rs.348 Crore for 116 census towns at the rate of Rs.3 Crore per census town over a period of five years is recommended towards the creation of infrastructure and provision of amenities like wide roads, recreational parks, drainage, streetlights, sanitation, and waste management after the formulation of master plans. **(para- 10.57)**

## **ii. Grants-in-Aid for ULBs**

Details of the Grant-in-Aid to the ULBs are noted below:

- The Commission recommended an amount of Rs. 500 Crore for the strengthening of the urban sewerage system. Any incremental demand may be met from the OSR of ULBs or from the State budget. **(para- 10.59)**
- The Commission recommended an amount of Rs. 700 Crore for effective urban sanitation and waste management, including solid waste, faecal sludge, septage and grey water management. Additional requirement for funds may be met from the Department's budget, the OSR of ULBs, or both. **(para- 10.60)**
- The Commission recommended an amount of Rs. 1000 Crore for the creation of capital assets for revenue generation only as capex. **(para- 10.61)**
- Owing to the importance of water bodies in ULBs, the Commission recommended an amount of Rs.400 Crore for the rejuvenation of 500 water bodies along with waterfront development, such as public spaces, plantations, LED lighting, walkways, and recreational areas. **(para- 10.62)**

- An amount of Rs.300 Crore is recommended for the provision of LED Street Lightings/High Mast lights in ULBs. An additional amount of Rs.80 Crore is recommended for the provision of solar street lights in ULBs. **(para- 10.63 & 10.64)**
- The Commission recommended an amount of Rs. 600 Crore for the maintenance of all types of capital assets in ULBs, including maintenance of revenue-generating assets. **(para- 10.65)**
- For the preparation of Master Plans for River/ Lake front development in ULBs (such as Chilika, Mahanadi, Bindusagar, Gangua Nala- Daya River), the Commission recommended an amount of Rs. 10 Crore. **(para- 10.66)**
- The Commission recommended an amount of Rs.500 Crore for the construction of District Skill Development-cum-Technology Centres in 10 locations across the state. The SD&TE Department may identify ten such locations in consultation with all stakeholders with the intention of uniformly covering the entire State. **(para- 10.67)**
- The Commission recommended an allocation of Rs.300 Crore for the development of urban agglomerates such as Jharsuguda–Brajraj Nagar–Belpahar, Kalinga Nagar–Vyas Nagar (Jajpur Road), Paradip, Dhenkanal–Angul–Talcher, and Gopalpur–Berhampur to accelerate growth of urbanisation, strengthen economic integration, and enhance urban infrastructure. **(para-10.68)**
- The Commission recommended an allocation of Rs.40 Crore for modernisation and development of street food hubs across all Municipal Corporations, with the expectation that these initiatives will enhance public amenities while also augmenting the revenues of ULBs. **(para-10.69)**
- The Commission recommended an amount of Rs.187 Crore for parks and urban forestry. Standalone plantations are not encouraged under the grant. Forestry for the purpose of protecting government land is allowed for the development of parks. **(para-10.70)**
- The Commission recommended an amount of Rs.50 Crore for slum re-development. H&UD Department is required to engage reputed professional agencies for transforming slums into planned, liveable neighbourhoods by leveraging and monetising the underlying land value to finance re-development. **(para-10.71)**

#### **D. Human Resources Development Fund**

- Skilling and upskilling of human resources must be accorded priority. Persistent vacancies in government positions lead to overburdening of existing staff, which in turn adversely affects public service delivery. The Commission notes that substantial gains can be achieved by accelerating recruitment to fill vacant positions, alongside systematic investments in the skilling of human resources. Accordingly, the Commission considers it imperative to establish a dedicated corpus for this purpose, thereby substantiating the creation of a Human Resource Development (HRD) Fund to address staffing constraints and support capacity building initiatives. An allocation of Rs.2320 Crore has been made for the fund over the award period FY 2026-27 to FY 2030-31. **(para- 9.9)**

➤ To strengthen functionaries at the Gram Panchayat level, the Commission recommended a targeted human resource strategy. The State Government should fill up all vacant sanctioned posts-2,537 Accountant-cum-Data Entry Operators, 1,501 Panchayat Executive Officers, 884 Junior Engineers, and 312 Assistant Engineers-within six months, with salary expenditure booked under Assignment of Taxes. Further, the Commission recommends creation of 3,361 additional Junior Engineer/Assistant Engineer posts to ensure one JE/AE per Gram Panchayat, raising the sanctioned strength to 6,794 posts. These posts should be filled within one year, with each JE/AE tagged to and reporting from a specific GP. An allocation of Rs.1,285 Crore from the HRD Fund has been earmarked to support these posts over five years.

**(para- 9.13 & 9.14)**

➤ The Commission recommended the establishment of a Project Monitoring Unit (PMU) at the State level with the PR&DW Department and at the district level in each Collectorate, selected from reputed agencies and following due procedure as per Government guidelines. An amount of Rs.33 Crore is earmarked for PMUs for a period of 5 years and Rs.17 Crore for other professional services. **(para- 9.15)**

➤ Monitoring dashboard – SAMIKSHYA - ([URL: https://samikshya.odisha.gov.in](https://samikshya.odisha.gov.in)) has been developed for monitoring of projects and utilisation of SFC/CFC funds which has been launched by the Hon'ble Chief Minister. For setting up, maintenance, upgradation and popularisation of the dashboard, and for engaging PMU in Finance Department for monitoring projects and utilisation of funds of PRIs and ULBs, the Commission proposed an allocation of Rs. 15 Crore over a period of 5 years. **(para- 9.17)**

➤ The Commission recommended an amount of Rs.70 Crore over the period of 5 years for Training and Capacity Building of PRIs. Of this, an allocation of Rs.50 Crore is earmarked for exposure visits of elected PRI members and officials to observe best practices within and outside the State. **(para- 9.19)**

➤ The Commission therefore placed strong emphasis on e-governance initiatives and recommends an allocation of Rs.125 Crore for PRIs to build the necessary digital infrastructure, systems, and capacities. This includes Rs.25 Crore for AI chatbot for use of PRIs and ULBs and Rs. 100 Crore for other e-Governance initiatives for the PRIs. **(para- 9.20 & 9.21)**

➤ The State Government has declared for creation/ upgradation of ULBs and accordingly H&UD Department proposed for creation of 499 staff as per standard staffing pattern. Considering human resource requirements, Commission recommends for creation of 499 new posts in the newly established/notified ULBs and allocates an amount of Rs.635 Crore from HRD funds for the period of 5 years for the purpose. **(para- 9.24)**

➤ The Commission recommended an allocation of Rs.30 Crore for professional services to support Urban Local Bodies (ULBs). This includes Rs.24 Crore for establishing and operating a Project Management Unit (PMU) at the State level and across 30 districts over a period of five years. Remaining Rs. 6 Crore is recommended for other professional services. **(para- 9.25)**

➤ The Commission recommended an allocation of Rs. 25 Crore for exposure visits of elected ULB representatives and officials and Rs.10 Crore for training programmes within and outside the State over a period of five years. **(para- 9.26)**

➤ The Commission recommended an amount of Rs.25 Crore for the digitisation of OSR-generating properties, demand, and collection of OSR through an IT application, provision of e-receipt of OSR and e-payment for expenditure out of OSR, listing of houses for holding tax collection, etc. and an additional amount of Rs. 50 Crore for Other E-Governance initiatives in ULBs. **(para- 9.27)**

➤ Therefore, the Commission recommended a total allocation of Rs.2,320 Crore for the Human Resource Development of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs). This includes Rs.1,530 Crore for PRIs, Rs. 775 Crore for ULBs, and Rs.15 Crore to be placed with the Finance Department for common HRD initiatives benefiting both PRIs and ULBs. **(para- 9.28)**

#### **E. Performance Incentives Fund**

➤ An incentive framework is a strategic intervention designed to improve specific functions carried out by the local bodies. Considering this, the Commission has recommended for creation of a Performance Incentive Fund for Rs.2073 Crore, out of which Rs. 1451 Crore is earmarked for PRIs and Rs.622 Crore for ULBs.

➤ The Commission recommended for performance incentive of Rs.50,000/- each for GPs for each of (i) preparation of Annual Gram Panchayat Development Plan (GPDP) and budget, (ii) completion of the Books of Account, and (iii) Maintenance Asset Register. Besides, 200 per cent matching incentive is recommended for incremental increase in OSR by GPs. The Commission has also recommended incentives for achieving more than 70 per cent utilisation of SFC Funds. Out of total allocation of Rs.1451 Crore for PRIs, an amount of Rs.1360.84 Crore would be towards incentive to PRIs, Rs.15.16 Crore towards Chief Minister's Award and Rs.75 Crore towards State Innovation Fund. **(para- 9.33, 9.35 & 9.39)**

➤ The Commission recommended for performance incentive of Rs.10 Lakh for the eligible Municipal Corporation, Rs. 8 Lakh for the eligible Municipality and Rs. 5 Lakh for the eligible NAC for each of (i) preparation of Annual Gram Panchayat Development Plan (GPDP) and budget, (ii) completion of the Books of Account and (iii) Maintenance Asset Register. Besides, 50 per cent matching incentive for Municipal Corporations, 100 per cent matching incentive for Municipalities and NACs are recommended for incremental increase in OSR. The Commission has also recommended incentives for achieving more than 70 per cent utilisation of SFC Funds. Out of total allocation of Rs.622 Crore for ULBs, an amount of Rs.574 Crore would be towards incentive to ULBs, Rs.6 Crore towards Chief Minister's Award and Rs.42 Crore towards State Innovation Fund. **(para- 9.42, 9.46 & 9.47)**

## II. Non-Financial Recommendations

➤ The Commission accorded equal importance to non-financial enablers and innovative ways of investment. Its recommendations, are, therefore organised under following major thematic headings:

### A. Decentralised Governance

➤ The Commission recommended that, Government should review the effective devolution of twenty-one functions already devolved and take appropriate steps for further devolution of remaining eight functions to the PRIs. **(para 3.26)**

➤ The Commission has observed that to improve evidence-based decision-making and transparency in developmental planning, GIS-based planning and mapping of all existing community and public assets is necessary. Furthermore, colour-coding these assets based on their condition and utility will enable proper prioritisation for repair, upgrade, or new asset creation. The Commission recommended that the use of geo-tagging and spatial analytics be explored towards eliminating duplications in infrastructure investments. **(para 3.67)**

➤ To augment own revenue resources of the PRIs, the Commission recommended that the revenue-generating assets like market yards, tourist rest houses, rural haats, fish ponds, etc. should be brought under the ambit of PRI control exclusively. The State may enforce necessary guidelines for such transfers, mandate user charges, and specify reinvestment alternatives. Most importantly, the need for identifying innovative own revenue sources relevant to the local context, such as community dairy farming, maintenance of orchards, etc., is important. **(para 3.69)**

➤ The District Local Fund Audit (DLFA) administer financial accountability, transparency, and compliance in the financial transactions and records of the GPs, PSs, and ZPs. Considering the magnitude of vacancies, the Commission, therefore, highlighted the pressing need of increasing the sanctioned strength of audit officers along with filling up of all existing vacancies to enable timely certification of all accounts of local bodies within one year. **(para 3.70)**

➤ The Commission has observed that a large volume of outstanding dues, particularly property tax arrears and user charges, continues to constrain the ULBs. In this regard, the State could consider an exercise of making the list of defaulter's public by publishing their names on official website of the respective municipalities. This measure should be combined with SMS-based reminders and incentive schemes for timely-payment of dues. **(para 3.71)**

➤ The Commission recognised the need for ULBs to intensify their local tax efforts through bringing about reforms in Property Taxation, identify viability of new user charges, and other GIS-based mapping for revenue mobilisation. **(para 3.72)**

➤ The Commission underlined the need for clear and binding notifications assigning specific functions to the departments in the ULBs, in line with the 12<sup>th</sup> Schedule of the Constitution. Activity mapping should clearly delineate functions between ULBs and

parastatals to avoid duplications and conflicts. Overlapping functions lead to weakened accountability and ambiguities in governance structures. **(para 3.73)**

### **B. Implementation of Recommendations of Fifth SFC**

➤ PR & DW Department and H & UD Department will once again examine the NFRs which are partially implemented and not implemented and take action for implementation of recommendations of 5<sup>th</sup> SFC. **(para 4.30)**

➤ OCAC is required to complete the State Data Centre for use of PRIs and ULBs data storage within a period of six months (by June 2026). If OCAC fails to complete and operationalise the State Data Centre within the stipulated time, It will refund the amount along with interest to the State Government. **(para 4.31)**

➤ The amount earmarked for development of civic amenities at Konark NAC is required to be utilised in Konark NAC within 2 Years with direct supervision of Tourism Department. **(para 4.32)**

### **C. Financial and Accounting Reforms**

➤ Transition to a unified, fully digital accounting system through real-time transaction entry on SAP and SUJOG platforms, with automated reconciliation and elimination of manual records is recommended. **(para 8.20)**

➤ Timely completion of audits by the DLFA and submission of audit reports to elected bodies to strengthen financial accountability. **(para 8.29)**

➤ Strengthening compliance, performance, and internal audits through enhanced staffing, training, and capacity building. **(para 8.31)**

➤ Development of integrated digital dashboards for ULBs and PRIs to provide real-time access to budgets, financial statements, project progress, asset registers, and audit reports. **(para 8.35)**

➤ For PRIs, ensure real-time availability of grant-in-aid information to support effective planning and budgeting. **(para 8.39)**

➤ Strict adherence to budgeting guidelines, with penalties for procedural lapses through reduced future devolution and grants. **(para 8.41)**

➤ Simplification of accounting formats and adoption of IT-based accounting systems, supported by adequate manpower, connectivity, and power supply. **(para 8.47)**

➤ Strengthening use of the National Asset Directory for effective asset tracking and utilisation. **(para 8.48)**

➤ Establishment of clear accountability mechanisms to address delays in project execution and underutilisation of funds, promoting transparency and efficient service delivery. **(para 8.52)**

### **D. Improving Governance**

➤ With a view to ensuring predictability and transparency in fund flows, the Commission recommended that the Panchayati Raj & Drinking Water (PR&DW) Department and the

Housing & Urban Development (H&UD) Department communicate PRI-wise and ULB-wise, year-wise fund commitments relating to Devolution, Assignment of Taxes, and Grants-in-Aid through the dashboard within THREE MONTHS of the commencement of the award period.

**(para 11.12)**

➤ The Commission recommended that both Departments release the first instalment of all SFC funds in April, and the second instalment by October each year during the award period. All releases should be routed through the iFMS system and reflected on the SAMIKSHYA dashboard, with due intimation to the concerned PRIs and ULBs to facilitate timely planning and implementation. **(para 11.13)**

➤ The Panchayati Raj & Drinking Water (PR&DW) Department and the Housing & Urban Development (H&UD) Department shall develop sector-wise standard DPR templates (for roads, water supply, sanitation, buildings, parks, etc. and prescribe clear time limits for each stage of project processing; such as DPR preparation, technical sanction, and administrative approval to ensure timely execution of works. **(para 11.14.i)**

➤ PRIs and ULBs shall prepare a five-year shelf of projects (2026–31) during 2026–27, with full implementation readiness, including land identification/acquisition, preparation of DPRs, and obtaining technical and administrative approvals. **(para 11.14.ii)**

➤ An advance annual calendar for Gram Sabhas, Ward Committees, Area Sabhas, and stakeholder consultations shall be prepared and displayed on GP/ULB notice boards and websites before the financial year, with resolutions and proceedings uploaded on the dashboard to enhance transparency and public participation. **(para 11.14.iii)**

➤ Given the limitations of departmental execution in handling a large number of works, open tendering should be promoted for faster implementation of projects. Wherever feasible, smaller projects may be clubbed into comprehensive DPRs and tendered together to ensure efficiency and timely completion. **(para 11.15.i)**

➤ For iconic and high-value projects such as Panchayat Bhawans and hostels at DPRCs, a centralised tendering system should be adopted to ensure uniformity in design, quality standards, and adherence to timelines. **(para 11.15.ii)**

➤ To avoid delays, both Departments shall ensure that all approvals for projects proposed during 2026–27 to 2030–31 are completed prior to the commencement of the relevant financial year. A time-bound tendering system, with clearly defined and mandatory timelines for each stage of the tender process, shall be followed by all PRIs and ULBs to ensure predictable and timely finalisation of tenders. **(para 11.15.iii)**

➤ Work orders for projects must be placed as per the following schedule:

- First year's projects (2026–27) in FY 2026–27.
- Second- and Third-years' projects (2027-28 and 2028–29) in FY 2027–28,
- Fourth- and Fifth-years' projects (2029–30 and 2030–31) in FY 2028–29.

- This must be followed scrupulously. Finance Department would intimate government approval to PRIs and ULBs in this regard within June 2026. **(para 11.15.iv)**
- To promote competition and efficient utilisation of funds, if utilisation of SFC funds is below 50 per cent of the previous year's allocation, further transfers shall be withheld until 50 per cent expenditure is achieved. If expenditure for a given year (Y) is not fully utilised within two years (Y+2), the unspent amount shall be deducted from future devolution and reallocated to PRIs/ULBs with 100 per cent utilisation, first within the same block, then district, and finally at the State level. **(para 11.15.v)**
- To ensure accountability and timely completion of projects, all agreements shall include penalty and incentive clauses. Suitable incentives may be provided for early completion, while penalties may be levied for delays. Departments will have to finalise a suitable penalty framework within six months of the commencement of the award period. **(para 11.15.vi)**
- The Commission recommended that convergence of funding may be encouraged only for ancillary activities or supporting components of projects. Such convergence funding should not form an integral part of the core project, so that projects funded under SFC/CFC grants can be completed independently and on time, without being held up due to coordination issues and delays in the release of funds from other sources. **(para 11.16)**
- The Commission recommended that Finance Department may consider for revamping HLMC and DLMCs or take steps for setting up of an independent Authority/Council/ Body at the state level for continuous monitoring and evaluation of utilisation of SFC/CFC awards and mobilisation of OSR. **(para 11.22)**
- The Commission recommended that all funds released under the Sixth State Finance Commission and the Sixteenth Central Finance Commission be routed exclusively through the SAMIKSHYA dashboard. Information relating to fund utilisation, own-source revenue collection and expenditure, and proceedings of Gram Sabhas and Ward Sabhas shall also be made available on the dashboard to ensure transparency, accountability, and informed public participation. **(para 11.25)**
- Commission recommended the following measures to sensitise all stakeholders on the Action Taken Report (ATR), and recommendations of sixth SFC:
  - (i) Action Taken Report on the recommendations of 6<sup>th</sup> SFC and the guidelines for utilisation of funds need to be published in both Odia and English;
  - (ii) People's Guide to recommendations of 6<sup>th</sup> SFC needs to be prepared by Finance Department narrating important provisions of ATR and Reports;
  - (iii) ATR, guidelines and People's Guide need to be distributed among all PRIs and ULBs for the information of elected representatives and officials;
  - (iv) Dissemination Workshops need to be organised at State level, at Divisional level, District and Block/ULB level inviting all stakeholders. **(para 11.26)**

- The Commission recommended the establishment of a dedicated Urban Commission in Odisha. This body would guide urban policy, planning, and governance reforms; identify emerging urban settlements and growth corridors; ensure pre-notification provisioning of services; and coordinate implementation across departments. To ensure accountability, the Commission proposes clear milestones: achieving 40 per cent urbanisation with fully functional growth hubs by 2036, and 60 per cent urbanisation by 2047, with universal access to digital connectivity, sustainable mobility, and climate-resilient housing. **(para 11.44)**
- The Commission recommended to take steps for re-development of slums. By transforming under-utilised and informally occupied land into planned, and developed assets, Urban Local Bodies (ULBs) can unlock substantial economic value. **(para 11.45)**
- The Commission recommended that all ULBs prepare and implement City Climate Action Plans integrating mitigation, adaptation, and resilience measures into urban planning and service delivery. **(para 11.47)**
- The Commission recommended that the PR&DW and H&UD Departments adopt a suitable framework to embed climate resilience across planning, governance, and service delivery in Odisha. **(para 11.49)**

#### **E. Strengthening Own Source Revenues of Local Bodies**

- Both the ULBs and PRIs must focus on strengthening own-source revenue (OSR) and find alternative ways to raise funds like issuance of Municipal Bonds, Public-Private Partnerships, Institutional Borrowings, and other mechanisms. **(para 11.51)**
- The Commission recommended comprehensive Revenue Source Mapping of all tax and non-tax revenue sources, including properties, licences, user charges, fees, and revenue-generating assets, as well as the development of an end-to-end module for demand, collection, and asset register integration with the dashboard for improved monitoring. **(para 11.57)**
- The Commission recommended the implementation of e-Receipts for the collection of OSR from all sources through end-to-end IT applications and e-payment for all types of expenditure of LBs for transparency and prevention of leakages. The Commission also recommends the periodic revision of taxes, fees, rent, and user charges, etc., with the approval of the competent authority through the OSR module. The Commission also recommends that the digital asset registers of local bodies be made available with facilities for real-time updates in the dashboard, which is made public for scrutiny. **(para 11.58)**
- The Commission recommended that PRIs and ULBs should boost OSR through institutionalized business planning and rigorous rent recovery from their existing and proposed capital assets. Additionally, they must explore different strategies that include public-private/public-community partnerships for services and income, Local Bodies led eco-tourism, land monetization, and green finances through carbon monetization and land/rooftop aggregation for solar projects. The ULBs and PRIs should submit an OSR plan within first six months of the commencement of the award period. The GPDP or Annual Action Plan should have source-wise projected OSR for the year. **(para 11.59)**

- The Commission is of the view that Gram Panchayats can play a direct role in levying user charges on tourists visiting rural nature camps, thereby converting ecotourism inflows into a structured and sustainable source of Own Source Revenue for local bodies. **(para 11.60)**
- The Commission stressed the need to adopt technology-enabled systems not only for revenue collection but also for broader public service delivery at the Panchayat level, ensuring end-to-end digitisation from assessment to receipt generation. **(para 11.61)**
- The Commission is of the view that property tax/holding tax may be introduced in Census Towns and peri-urban Gram Panchayats. Peri-urban areas, which lie at the urban fringe, are characterised by rapid demographic and economic transformation driven by urban expansion, migration, land-use change from agricultural to residential or commercial purposes, and infrastructure growth. **(para 11.62)**
- The Commission recommended for online booking of all facilities like Kalyan Mandap with PRIs to fetch more OSR. For construction of the Market Complex/ Rural Haat/Pindi etc. and subsequent allotment to allottee, the Commission recommends allotment prior to construction for crowd pulling of revenue from the allottee in the form of security deposit and to avoid future allotment-related issues. **(para 11.63)**
- Commission recommended intensifying GIS-based property mapping and expanding digital payments to improve collection efficiency. Periodic reassessment of properties should be undertaken to capture changes in use, built-up area, and market value, thereby creating a comprehensive and dependable database of all properties. **(para 11.64)**
- Linking Holding tax records with electricity records can significantly reduce evasion of Holding tax by helping local bodies identify unregistered or under-assessed properties and verify actual usage patterns. Cross verification of these datasets enables more accurate assessment, widens the tax base, and strengthens compliance, thereby improving the reliability of property tax collections. **(para 11.65)**
- In urban areas, monthly entry cards can be issued with minimal charges (e.g., Rs.30 or 50 per month) against usage of the modernised parks, which will enhance the revenue pool of ULBs. For example, Bhubaneswar has sector-specific parks with open gymnasium facilities. A minimum utility charge can be collected against the utility derived from these recreation centres. Additionally, if public parks can be rented by citizens for private functions, it would add a lot of revenue. **(para 11.66)**
- In rural Odisha, the Commission put forward land-based monetisation to be reimagined as a tool for "Own Source Revenue" (OSR) for Gram Panchayats and a catalyst for localised economic growth. Rural land-based monetisation focuses on unlocking the value of underutilised community lands (such as Gochar/Pasture) and brownfield sites, as well as surplus government parcels. **(para 11.67)**
- The Commission advised for "Creation through Monetisation Model in PRIs" through the leasing of these lands for high-impact rural ventures such as renewable energy micro-grids, solar parks, and large-scale agribusiness centres. This approach not only generates steady rental

income for local bodies but also creates jobs and builds climate-resilient community assets-like cold storage or food processing units-without straining the State budget. **(para 11.68)**

➤ The Commission endorsed that outdoor advertisements can become a significant non-tax revenue source for urban local governments when they are systematically regulated and monetised. **(para 11.70)**

➤ The Commission recommended the establishment of a Municipal Finance Board for Odisha, on the lines of the Gujarat Municipal Finance Board, which would create an independent institutional mechanism to oversee and strengthen municipal finances in the State. **(para 11.71)**

➤ The Commission is of the view that local bodies should explore the use of Transferable Development Rights (TDRs), whereby landowners are allowed to sell their unused or additional development potential to another property owner. TDRs help avoid significant land acquisition costs and can help augment revenues through mechanisms like the collection of Stamp Duties, development charges, and potential GST revenue on TDR transactions. **(para 11.72)**

➤ Urban Local bodies could also leverage pooled climate finance from multilateral sources by preparing proposals that bundle multiple services. For instance, financial assistance can be sought for solar-powered street lighting and water supply systems together, as a part of resilience-building investments under climate finance. **(para 11.73)**

➤ For construction of the Market Complex/ Haat/Pindi etc. and subsequent allotment to allottee, the Commission recommends allotment prior to construction for crowd pooling of revenue from the allottees in the form of security deposit and to avoid future allotment-related issues, as it was observed in Brajraj Nagar Municipality. The list of possible OSR projects is tabulated in 11.3. The ULBs may refer to this list while choosing OSR-generating activities. **(para 11.74)**

#### **F. Means of Financing in Local Bodies**

➤ The Commission is of the view that municipal corporations such as Bhubaneswar and Cuttack should explore bond market financing for PPP projects with long-term revenue potential but short-term viability gaps, using bond proceeds to meet municipal contributions, or viability gap funding requirements and thereby strengthening urban fiscal resilience. **(para 11.80)**

➤ The Commission recommended establishing dedicated PPP Cells within both the Housing & Urban Development Department and the Panchayati Raj & Drinking Water Department. These cells should provide technical appraisal, capacity building, and guidance to local bodies, with Project Management Units (PMUs) of the respective Departments extending all necessary support. **(para 11.85)**

➤ The Commission is of the view that eligible Urban Local Bodies may consider availing soft loans from the Urban Infrastructure Development Fund (UIDF) for priority infrastructure development. **(para 11.87)**

## **G. Technological Innovations**

- The Commission advised that H&UD Department to develop a chatbot-based feature on the SUJOG platform that provides easier accessibility for simple tasks, such as bill payments, venue bookings, certificate issuance, and complaint redressals. **(para 11.99)**
- The Commission advised the PR & DW Department and H & UD Department to develop AI-Powered Chatbot Services in the PRIs and ULBs. **(para 11.100)**
- The Commission recommended that H&UD and PR & DW departments may take necessary steps to develop and use platforms for online training of elected representatives and officials of PRIs and ULBs with fixed annual minimum learning duration. **(para 11.103)**
- The Commission emphasised for the use of real-time monitoring through integrated dashboards such as SAMIKSHYA, which can consolidate financial, physical, and service-delivery indicators. These platforms enable timely oversight, corrective action, and public visibility of government performance. **(para 11.104.ii)**

**Sd/-**  
**Dr. Arun Kumar Panda**  
Chairman

**Sd/-**  
**Prof. Asit Ranjan Mohanty**  
Member

**Sd/-**  
**Prof. Amaresh Samantaraya**  
Member

**Sd/-**  
**Dr. Bibhu Prasad Nayak**  
Member

**Sd/-**  
**Dr. Satya Priya Rath**  
Member Secretary

**Sd/-**  
**Shri Arindam Dakua**  
Director, Municipal Administration,  
Ex-Officio Member

**Sd/-**  
**Shri Vineet Bhardwaj**  
Director, Panchayati Raj,  
Ex-Officio Member



**PREPARED & COMPILED BY  
BUDGET-VI- BRANCH (STATE FINANCE COMMISSION CELL)  
FINANCE DEPARTMENT**