मुक्ता शेखर
संयुक्त सचिव
MUKTA SHEKHAR
Joint Secretary

सत्यमेव जयते

पंचायती राज मंत्रालय
भारत सरकार
11वीं मंजिल, जीवन प्रकाश बिल्डिंग,
25, के. जी. मार्ग, नई दिल्ली – 110001
MINISTRY OF PANCHAYATI RAJ
GOVERNMENT OF INDIA
11th Floor, Jeevan Prakash Building
25, K. G. Marg, New Delhi - 110001

D. O. No. N-21011/6/2024-FD

Date: 25th August 2026

Dear Madam/Sir,

The Ministry of Panchayati Raj has developed the SAMARTH Panchayat Portal as a unified digital platform for transparent, real-time reporting and management of Own Source Revenue (OSR) of Rural Local Bodies (RLBs). In February 2026, States had been requested to adopt this portal and integrate payment gateways (copy enclosed). So far, Chhattisgarh, Himachal Pradesh, Mizoram, Maharashtra, Assam, and Haryana have onboarded, while API integration is underway in Andhra Pradesh, Kerala, Uttar Pradesh, and West Bengal.

2. As you are aware that the Sixteenth Finance Commission (FC-16) has emphasized the need for strengthening the revenue generation capabilities of RLBs and has prescribed specific actions to be undertaken by States for effective monitoring and reporting of OSR. FC-16 has also recommended Performance grants for the RLBs for the award period 2026-31.

3. Para-13 of the Operational Guidelines (copy enclosed) issued by Ministry of Finance on 21.05.2026 for implementing the Sixteenth Finance Commission grants to Rural Local Bodies mandates States to complete end-to-end onboarding on the SAMARTH Panchayat Portal by FY 2026-27, along with system integration, user provisioning, and capacity building for real-time OSR reporting. RLBs must upload their Revenue Plans annually on the portal in the proforma prescribed at **Annexure**, and from FY 2027-28 onwards, OSR collection data must auto-reflect on the portal through direct onboarding or State system integration.

4. States are thus requested to accord top priority to onboarding and adoption of the SAMARTH Panchayat Portal and advised to: -

- Nominate a State Nodal Officer.
- Complete configuration and onboarding of all RLBs.
- Integrate payment gateways and existing State systems.
- Ensure provisioning of users at all administrative levels and undertake necessary capacity-building and training activities.
- Upload and validate OSR data for FY 2025-26 and 2026-27.
- Ensure timely uploading of Annual Revenue Plans in the prescribed format.

5. The Ministry of Panchayati Raj will provide technical and handholding support to States for onboarding, integration, training, and operationalization of the SAMARTH Panchayat Portal. States yet to begin onboarding are requested to engage with the Ministry team [Shri Pinaki Tahabildar, Under Secretary (email: pinaki.bt@nic.in)] to meet the timelines prescribed by the Sixteenth Finance Commission. Cooperation of all States is solicited to ensure timely compliance with the guidelines and to establish a transparent, technology-driven framework for OSR reporting and performance assessment of Rural Local Bodies.

With Regards,

Yours sincerely,

Mukta 25/8/26

(Mukta Shekhar)

Encl. a/a

Additional Chief Secretary/ Principal Secretary/ Secretary,
Panchayati Raj Department all States/UTs.

Annexure

Annual Revenue Plan (ARP)

Financial Year: [illegible]

Gram Panchayat:	
LGD Code:	
Block:	
District:	
State:	

Revenue Head	Previous Year Actuals (INR)	Current Year Projection (INR)	Next Year Projection (INR)
Own Source Revenue (OSR) – Tax & Non-Tax			
Tax Revenue			
Property/House Tax			
Profession/Trade Tax			
Other Local Taxes			
Non-Tax Revenue			
User Charges (Water/Sanitation)			
Lease of Common Assets			
Advertisement Fees			
Registration Fees			
Interest Earnings			
Assigned Revenue (Stamp Duty/ Minerals)			
Total OSR (A)			
State Government Transfers			
SFC Devolution Grant			
State-Specific Schemes			
Total State Transfers (B)			
Union Government Transfers (Finance Commission Grants)			
Basic (Untied) Grant			
Tied Grant (Water & Sanitation)			
Performance Grant			
Total Union Transfers (C)			
Grand Total (A+B+C)			
(Signature of Sarpanch/Pradhan)		*(Signature of Panchayat Secretary)*	