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ପଞ୍ଚାୟତି ରାଜ ଓ ପାନୀୟ ଜଳ ବିଭାଗ
GOVERNMENT OF ODISHA
PANCHAYATI RAJ & DRINKING WATER
DEPARTMENT

ଓଡ଼ିଶା ଲୋକସେବା ଭବନ
ସଚିବାଳୟ ମାର୍ଗ, ଭୁବନେଶ୍ୱର - ୭୫୧୦୦୧

Odisha Lokseva Bhawan
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No. 8690 /PR&DW, Date 28.5.21
PR-SFC-POLICY-0003-2020

From

Shri Deoranjana Kumar Singh, IAS
Principal Secretary to Government

To

All Collectors
All Project Directors, DRDAs.

Sub: - **Comprehensive Guidelines for Utilization of Untied and Tied grants by PRIs as recommended by the 15th Central Finance Commission during 5 Years award period i.e. from 2021 - 22 to 2025-26.**

Madam / Sir,

In inviting reference to the subject cited above, I am directed to say that the 15th Central Finance Commission have recommended allocation of fund distribution formula both Untied and Tied Grant for the award period of 5 years i.e. from 2021-22 to 2025-26 with focus on empowering Local Bodies and have recommended grants **(both Tied & Untied)** for all the 3 tier Panchayati Raj Institutions in the State, i.e, Gram Panchayats, Panchayat Samities and Zilla Parishads along with **year wise Health sector allocation for development and creation of infrastructure & facilities of CHCs, PHCs and SCs in Rural areas .**

(A) The recommendations of the Commission in respect of band for inter tier distribution has been accepted by the State in the ratio of 70:20:10 for the Gram Panchayat, Panchayat Samiti and Zilla Parishad respectively and the intra tier distribution (distribution within the tier) is in conformity with the accepted recommendations of the latest 5th SFC allocation formula for (a) Gram Panchayats in the category of slabs in rural population i.e, (i) upto 5000 (ii) 5001-7500 (iii) 7501-10000 (iv) above 10000. (b) for Panchayat Samities the intra tier distribution has been made considering G.P as a unit in a Panchayat Samiti and (c) for Zilla Parishad the intra tier distribution has been made considering numbers of Panchayat Samiti as a unit in the concerned Zilla Parishad .

(B) The 15th Central Finance Commission during the 5 years award period i.e. from 2021-22 to 2025-26 have recommended as follows :-

- 1. Untied grants (40%)** of the total recommended grant to each level PRI body against each year to be utilised for location specific felt needs except salary or other establishment expenditure.

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2. **Tied grants (60%)** of the total recommended grant to each level PRI body each year award period to be utilised for basic services like :
- 50% of the total Tied Grant at each level of PRIs is earmarked for Sanitation and maintenance of Open Defecation Free (ODF) status and this should include management and treatment of household waste, human excreta and faecal sludge management and
 - So also 50% of the total Tied Grant is earmarked for Supply of drinking Water, rain water harvesting and water recycling.

However, if any one of the purpose out of above criteria has been saturated by the RLB, then the fund earmarked can be utilised for the other purpose.

The budgetary allocation for Rural Local Bodies both in Tied & Untied grants for 5 years i.e. from 2021-22 to 2025-26 as recommended by 15th Finance Commission is as follows:

| | <i>(Rs. in crore)</i> | | | | | |
|---------------------------------------|-----------------------|---------|---------|---------|---------|---------|
| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2021-26 |
| Rural Local Bodies (Total allocation) | 1669 | 1728 | 1747 | 1851 | 1605 | 8800 |
| *Untied | 667.6 | 691.2 | 698.8 | 740.4 | 722 | 3520 |
| *Tied | 1001.4 | 1036.8 | 1048.2 | 1110.6 | 1083 | 5280 |

I. MODE OF RELEASE :

The Grants will be released directly to concerned Gram Panchayats, Panchayat Samities and Zilla Parishads in two tranches i.e, in June/July and October/ November of each year in IFMS mode to their approved Central Finance Commission Bank Accounts integrated with PFMS and e-gramswaraj.

****However, the amount of grant to be transferred to the concerned tier of PRIs will depend upon actual release of the grant by Government of India.**

II. Procedure for Utilisation of funds by 3 Tier PRIs .

The project proposals (works plan list) to be taken up in each year under Untied fund (40% of allocation of RLB) and Tied Funds (60% allocation of RLB) of 15th Central Finance Commission shall be categorized and included in **GPDP (Tied) and GPDP (untied) , BPDP (Tied) and BPDP (untied) and DPDP (Tied) and DPDP (untied)** separately in category A & B respectively for proper monitoring of expenditure and utilization of the funds as per guidelines.

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The Annual Action Plan/Perspective Plan under Tied Grants allocation in respect of ZP and Panchayat Samities each year prepared by respective DWSM with the approval of Collector shall be forwarded to the respective Zilla Parishad and Panchayat Samiti for uploading the status in the District Panchayat Development Plan (DPDP) as well as in Block Panchayat Development Plan (BPDP) . Due precaution shall be taken to check overlapping of project list and all payment of the Material Bills to be ensured to the valid GST/TIN registered vendor .

III. Entry Level Conditions for availing grants

- Since auditing is necessary to ascertain the transparency and accountability of public funds , the Commission have recommended for the online availability of both provisional accounts of the previous year and audited accounts of the year before previous as entry level condition to avail the grants.
- In the first and second year of the award period (2021-22 and 2022-23) ,States need to ensure that at least 25 percent of the rural local bodies have both their provisional accounts for the previous year and audited accounts for the year before the previous available online in the public domain in order to be eligible to avail the full grants in 2021-22 and 2022-23.
- From the third year (2023-24) onwards, States will receive total grants due to the rural local bodies having both provisional accounts of the previous year and audited accounts for the year before previous and making these available online.
- Provisional annual accounts of a particular year shall be available online in real time basis by 15 May of every subsequent year .
- The GPDP, BPDP and DPDP for both Tied and Untied grants prepared by the respective PRIs must be uploaded and approved in e-gramswaraj portal.
- Geo-tagging is mandatory for all projects before starting and after completion for claiming grants for subsequent years.

(C.) 15TH CENTRAL FINANCE COMMISSION GRANT OF UNTIED (40%) AND TIED (60%) FOR GRAM PANCHAYATS from 2021-22 to 2025-26.

Basing on the recommendation of the Commission, the distribution of funds allocation to the Gram Panchayats is made by following the SFC formula adopted in the State i.e. population category in 4 slabs for GPs as mentioned at para(A)- above

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15TH FC GRANTS TO GRAM PANCHAYATS FROM 2021-22 TO 2023-24

| Sl No. | Population Category of GP (2011 census) | (amount in Rs.) | | | | | |
|--------|---|--------------------|------------------|--------------------|------------------|--------------------|------------------|
| | | 2021-22 | | 2022-23 | | 2023-24 | |
| | | Untied Grant (40%) | Tied Grant (60%) | Untied Grant (40%) | Tied Grant (60%) | Untied Grant (40%) | Tied Grant (60%) |
| 1 | 0- 5000 | 588198 | 882298 | 608990 | 913488 | 615688 | 923532 |
| 2 | 5001-7500 | 745052 | 1117578 | 771388 | 1157084 | 779870 | 1169806 |
| 3 | 7501-10000 | 901904 | 1352856 | 933800 | 1400682 | 944058 | 1416086 |
| 4 | above 10,000 | 1058796 | 1588144 | 1096206 | 1644284 | 1108258 | 1662360 |

15TH FC GRANTS TO GRAM PANCHAYATS FROM 2024-25 TO 2025-26

| Sl No. | Population Category of GP (2011 census) | (amount in Rs.) | | | |
|--------|---|--------------------|------------------|--------------------|------------------|
| | | 2024-25 | | 2025-26 | |
| | | Untied Grant (40%) | Tied Grant (60%) | Untied Grant (40%) | Tied Grant (60%) |
| 1 | 0- 5000 | 652340 | 978510 | 636128 | 954192 |
| 2 | 5001-7500 | 826298 | 1239446 | 805762 | 1208644 |
| 3 | 7501-10000 | 1000254 | 1500386 | 975402 | 1463102 |
| 4 | above 10,000 | 1174226 | 1761320 | 1145050 | 1717550 |

UTILISATION OF FUND :

The Annual action plan GDP is the main platform out of which both Tied and Untied funds shall be utilized by the Gram Panchayats. 15th CFC Untied grant to Gram Panchayats is to be utilised for location specific needs except salary and other establishment expenses. The Tied fund allocated to the Gram Panchayats under 15th Finance Commission is to be utilized for the purpose of

- 50% of Tied grant in Sanitation and maintenance of ODF status and
- 50% of Tied grant in Supply of drinking Water, rain water harvesting and water recycling.

However, if any of the purposes has been saturated by any Institution, then the fund earmarked can be utilised for other purpose.

Hence, the untied and tied grants may be utilised for the following purposes.

UNTIED GRANT (40% of total 15th FC Grant) :

The untied fund allocated to the Gram Panchayat may be utilised for location specific felt needs except salary or other establishment expenditure, which may inter alia include the following on priority basis.

GP LEVEL WORKS:

- New Construction and Maintenance of Govt. Primary Schools (Grades up to V)
- New Construction and Maintenance of Govt. Upper Primary Schools (Grades up to VIII)

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- New Construction and Maintenance of Govt. aided Primary Schools (Grades up to V)
- New Construction and Maintenance of Govt. aided Upper Primary Schools (Grades up to VIII)
- Maintenance of AWC/Mini AWC
- Maintenance of Livestock Aid Centre
- Other community driven projects such as roads and culverts, improvement of rural haat, rural park, Play Grounds etc. and maintenance of other capital assets as per local need.

TIED GRANTS (60% of total 15th FC Grant) :

As per the recommendations of the Commission, the tied fund allocated to the Gram Panchayats is to be utilized for the purpose of (a) Sanitation and maintenance of ODF status/ Drainage/Footpath system and (b) Supply of drinking Water, rain water harvesting and water recycling.

As per recommendation, 50% of the tied grant is to be earmarked for each of the above purposes. However, if any of the purposes has been saturated by any Institution, then the fund earmarked can be utilised for the other purpose.

Utilisation of tied grants may inter-alia include payment of energy bills of PWS/ street lighting system in regular manner and monthly honorarium to the SEMs which is to be included in the GPDP under Tied fund. Piped Drinking water connection to every Primary school , AWC , Market places in Rural areas along with toilet/tap facilities in those institutions are to be ensured out of above Tied fund .

Innovative practices for community need in water conservation/ water recharge works and works in the field of solid and liquid waste management will be encouraged.

(D) 15TH FINANCE COMMISSION GRANTS (UNTIED AND TIED) FOR PANCHAYAT SAMITIS from 2021-22 to 2025-26 :

The Annual action plan BPDP is the main platform out of which both Tied and Untied funds shall be utilized by the Panchayat Samitis. The fund to be devolved to all Panchayat Samitis out of the 15th Central Finance Commission Award from 2021-22 to 2025-26 both in untied and tied sector and the intra tier distribution has been made considering G.P as a unit in a Panchayat Samiti and total amount **(Untied + tied)** allocation @40:60 is made as per followings to each Panchayat Samitis and funds to be transmitted to the approved 15th CFC Account through IFMS mode integrated with PFMS and e-gramswaraj.

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15TH FC GRANT ALLOCATION TO PANCHAYAT SAMITI FROM 2021-22 TO 2025-26

| Sl No. | Year | 15th FC Untied Grant (40%) | 15th FC Tied Grant (60%) |
|--------|---------|--------------------------------------|--------------------------------------|
| 1 | 2021-22 | No. of GPs in the PS x Rs.1,96,410/- | No. of GPs in the PS x Rs.2,94,616/- |
| 2 | 2022-23 | No. of GPs in the PS x Rs.2,03,352/- | No. of GPs in the PS x Rs.3,05,030/- |
| 3 | 2023-24 | No. of GPs in the PS x Rs.2,05,588/- | No. of GPs in the PS x Rs.3,08,384/- |
| 4 | 2024-25 | No. of GPs in the PS x Rs.2,17,828/- | No. of GPs in the PS x Rs.3,26,742/- |
| 5 | 2025-26 | No. of GPs in the PS x Rs.2,12,414/- | No. of GPs in the PS x Rs.3,18,622/- |

The grant is to be utilized for the following purposes.

1. Untied Grant (40% of total 15th FC grant)

The untied grant allocated may be utilised for location specific felt needs except salary or other establishment expenditure, which may inter alia include the following on priority basis.

PANCHAYAT SAMITI LEVEL WORKS :-

- New Construction and Maintenance of Govt. High Schools (Grades upto X)
- New Construction and Maintenance of Govt. aided High Schools(Grades upto X)
- New Construction of AWC/Mini AWC
- New Construction of Livestock Aid Center
- New Construction and Maintenance of Veterinary Dispensary
- Other need based community driven projects as to be decided by the Panchayat Samiti such as roads and culverts with Drainage/Footpath, improvement of rural haat, rural park, Play Grounds etc. and maintenance of other capital assets as per local need.

The Panchayat Samiti is competent to prioritise the project list in respect of Untied funds available to PS and execute the works basing on the needs of the community observing the guidelines.

2. TIED GRANT (60% of total 15th FC grant)

As per recommendations of the Commission, the tied fund is to be utilized for the purpose of (a) Sanitation and maintenance of ODF status with Drainage system and (b) Supply of drinking Water, rain water harvesting and water recycling.

However, if any of the purposes has been saturated by any Institution, then the fund earmarked can be utilised for the other purpose.

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Utilisation of Tied grant for Panchayat Samiti may inter-alia include the following:

Repair & maintainance of Tube wells for which upto 25% of the Tied grant of Panchayat Samiti shall be utilized for procurement of Spare parts of Tubewell @ Rs. 1000 per tubewell per year and operationalization of Mobile vans for full year in the Block .

The balance 75% of Tied Fund of PS shall be deposited with the DWSM Account of the District for taking up various drinking water projects as well as works relating to solid and liquid waste management and sanitation works as per following sectors (a) Operation and maintainance of PWS Projects including repair of PWS Projects etc. (b) Taking up the works of small Drinking water project to fill up the gap in State Saturation Plan. (c) Source augmentation rain water harvesting etc. (d) Solid waste management including storage ,transportation treatment etc of such waste (e) Gray water management and Faecal sludge management (f) Sanitation and maintenance of ODF status including drinking water supply to High Schools

(E). 15TH CENTRAL FINANCE COMMISSION GRANTS (UNTIED AND TIED) FOR ZILLA PARISHADS :

The Annual action plan DPDP is the main platform out of which both Tied and Untied funds shall be utilized by the Zilla Parishad. The fund to be devolved to all Zilla Parishads out of the 15th Finance Commission Award from 2021-22 to 2025-26 both in untied and tied sector and the intra tier distribution has been made considering numbers of Panchayat Samiti as a unit in the concerned Zilla Parishad and total amount **(40%Untied + 60% tied)** allocation is made as per followings to each Zilla Parishad and funds to be transmitted to the approved 15th CFC Account through IFMS mode integrated with PFMS and e-gramswaraj.

15TH FC GRANT TO ZILLA PARISHAD FROM 2021-22 TO 2025-26

| Sl No. | Year | 15th FC Untied Grant | 15th FC Tied Grant |
|--------|---------|---|--|
| 1 | 2021-22 | No. of P.Ss in the ZP x Rs. 21,26,114/- | No. of P.Ss in the ZP x Rs.31,89,170/- |
| 2 | 2022-23 | No. of P.Ss in the ZP x Rs. 22,01,272/- | No. of P.Ss in the ZP x Rs.33,01,910/- |
| 3 | 2023-24 | No. of P.Ss in the ZP x Rs. 22,25,476/- | No. of P.Ss in the ZP x Rs.33,38,216/- |
| 4 | 2024-25 | No. of P.Ss in the ZP x Rs. 23,57,960/- | No. of P.Ss in the ZP x Rs.35,36,942/- |
| 5 | 2025-26 | No. of P.Ss in the ZP x Rs. 22,99,362/- | No. of P.Ss in the ZP x Rs.34,49,044/- |

The grant is to be utilized out of Annual Plan DPDP prepared for the following purposes.

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1. Untied Grant (40% of total 15th FC grant) for Zilla Parishad.

The untied grant allocated may be utilised for location specific felt needs except salary or other establishment expenditure, which may inter alia include the following on priority basis.

ZILLA PARISHAD LEVEL WORKS :

- New Construction and Maintenance of Govt. Higher Secondary Schools (Grades upto XII)
- Other need based community driven projects as to be decided by the Zilla Parishad such as roads and culverts, Foot paths with Drainage system, improvement of rural haat, rural park, Play Grounds etc. and maintenance of other capital assets as per local need.
- The Zilla Parishad is competent to prioritise the project list and execute the works either through the Panchayat Samiti or other Line Department Agency as per priority given above.

2. TIED GRANT (60% of total 15th FC grant) for Zilla Parishad :

As per recommendations of the Commission, the tied fund is to be utilized for the purpose of (a) Sanitation and maintenance of ODF status with Drainage system and (b) Supply of drinking Water, rain water harvesting and water recycling. However, if any one of the purpose out of above criteria has been saturated by the RLB, then the fund earmarked can be utilised for the other purpose.

Observing the above recommendation and keeping in view huge source of funding for State Drinking water Saturation plan out of BASUDHA, JJM, OMBADC, DMF & SFC it has been decided and communicated vide Deptt letter No -16136 dt 19.06.2020 to deposit the Tied Grants as due from Zilla Parishad and Panchayat Samitis in specific head of DWSM Account operated at District level for proper utilisation for the category of works as given below by following the Guidelines issued by the Deptt vide No-6632 dt 7-4-2021 through registration and mapping of specific DWSM Accounts in PFMS. The Action plan to this effect to be prepared by DWSM in consultation with the concerned Zilla Parishad by keeping provision of funds in following heads.

- (a) Operation and maintenance of PWS Projects including repair of PWS Projects ,electricity bills of Mega PWS Projects etc. (b) Taking up the works of small Drinking water project to fill up the gap in State Saturation Plan. (c) Source augmentation rain water harvesting etc. (d) Solid waste management including storage ,transportation treatment etc of such waste .(e) Gray water management and Faecal sludge management (f) Sanitation and maintenance of ODF status including drinking water supply to Higher Secondary Schools.

(F) 15th Central Finance Commission grant for Health Sector

Furthermore, 15th CFC have recommended fund allocation in Health Sector to upgrade and improve the Rural Health Centres like CHC and PHC . Distribution of Funds under the Health Sector has been allocated year and Sector wise as per followings .

Rs. In Crore

| Health sector | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2021-26 |
|--|---------------|---------------|---------------|---------------|---------------|----------------|
| Conversion of Rural PHC & SCs into Health and wellness center | 125.33 | 125.33 | 131.60 | 138.18 | 145.09 | 665.53 |
| Grants for Buildingless sub-centers PHCs, CHCs | 72.83 | 72.83 | 76.43 | 80.28 | 84.29 | 386.66 |
| Financial requirement for establishing Block level Public health units | 29.08 | 29.08 | 30.53 | 32.06 | 33.66 | 154.41 |
| Support for diagnostics infrastructure to the Primary health care facilities- PHCs | 65.50 | 65.50 | 68.78 | 72.41 | 75.83 | 348.02 |
| Support for diagnostics infrastructure to the Primary health care facilities-Sub centers | 61.72 | 61.72 | 64.81 | 68.05 | 71.45 | 327.75 |
| Total | 354.46 | 354.46 | 372.15 | 390.98 | 410.32 | 1882.37 |

Funds under the Health Sector shall be allocated to each ZP each year considering no. of Panchayat Samities in the ZP. The year wise allocation of funds to be distributed to Zilla Parishads and annual plan to be prepared shall be included in the DPDP with specific purpose for utilisation in Specific Heads.

The Zilla Parishad shall implment the approved projects either through Blocks/RWS&S or Line Deptts as per their convenience. Geo-tagging of assets to be done before starting and after completion of projects. The details of fund allocation to each Zilla Parishad under specific heads in health sector as per recommendation of 15th CFC is to be distributed year wise as given below. The detailed guidelines and modalities for utilisation of funds under Health Sector shall be communicated in due course after approval in High level Monitoring Committee.

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The yearwise fund allocation to Zilla Parishad in the above mentioned Health Sector is as follows :-

15th FC Grant to Zilla Parishads for Health Sector from 2021-22 to 2025-26

| Sl No. | YEAR | Conversion of Rural PHC & SCs into Health and wellness center | Grants for buildingless sub-centers PHCs, CHCs | Financial requirement for establishing Block level public health units | Support for diagnostics infrastructure to the primary health care facilities- PHCs | Support for diagnostics infrastructure to the primary health care facilities-Sub centers |
|--------|---------|---|--|--|--|--|
| 1 | 2021-22 | No. of P.Ss in ZP x Rs. 39,91,400/- | No. of P.Ss in ZP x Rs.23,19,426/- | No. of P.Ss in ZP x Rs. 9,26,114/- | No. of P.Ss in ZP x Rs. 20,85,986/- | No. of P.Ss in ZP x Rs. 19,65,604/- |
| 2 | 2022-23 | No. of P.Ss in ZP x Rs. 39,91,400/- | No. of P.Ss in ZP x Rs.23,19,426/- | No. of P.Ss in ZP x Rs. 9,26,114/- | No. of P.Ss in ZP x Rs. 20,85,986/- | No. of P.Ss in ZP x Rs. 19,65,604/- |
| 3 | 2023-24 | No. of P.Ss in ZP x Rs. 41,91,082/- | No. of P.Ss in ZP x Rs.24,34,076/- | No. of P.Ss in ZP x Rs.9,72,292/- | No. of P.Ss in ZP x Rs. 21,90,444/- | No. of P.Ss in ZP x Rs. 20,64,012/- |
| 4 | 2024-25 | No. of P.Ss in ZP x Rs. 44,00,636/- | No. of P.Ss in ZP x Rs.25,56,686/- | No. of P.Ss in ZP x Rs.10,21,018/- | No. of P.Ss in ZP x Rs. 23,06,050/- | No. of P.Ss in ZP x Rs. 21,67,196/- |
| 5 | 2025-26 | No. of P.Ss in ZP x Rs. 46,20,700/- | No. of P.Ss in ZP x Rs.26,84,394/- | No. of P.Ss in ZP x Rs.10,71,974/- | No. of P.Ss in ZP x Rs. 24,14,968/- | No. of P.Ss in ZP x Rs. 22,75,476/- |

* Each Zilla Parishad will specifically calculate the allocation earmarked for Particular Gram Panchayat, Block and Zilla Parishad in specific Heads and communicate to them for preparation of Gram Panchayat Development Plan (GPDP), Block Panchayat Development Plan (BPDP) and District Panchayat Development Plan (DPDP) at the earliest.

**(G) Fund Release and Utilisation of 15th Central Finance Commission
UNTIED and TIED Grants:**

- The Deputy Secretary-cum-DDO, Panchayati Raj & Drinking Water Department will be the DDO in respect of 15th FC Tied & Untied grants. The DDO will draw and transfer the funds directly to the approved Central Finance Commission Bank Account registered in e-Gramswaraj & PFMS of the concerned Gram Panchayat, Panchayat Samiti and Zilla Parishad through IFMS mode.
- The transferred amount to PRIs under 15th CFC Tied & Untied grants shall be automatically shown in the receipt voucher section in e-Gramswaraj. No manual receipt is allowed henceforth.

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- The accrued interest on 15th Central Finance Commission Grant, if any, shall be treated as part of the grant and shall be utilized for the same purpose by Panchayat at Appropriate level.
- The project proposals are to be approved by the concerned Panchayats at Appropriate Level (PAL) in their meeting and uploaded in GPDP, BPDP, DPDP of e-Gramswaraj portal. The approved projects are to be taken up under direct supervision of the Gram Panchayat, Panchayat Samiti and Zilla Parishad (as the case may be) and to be reviewed from time to time till the completion of process in their General Body meeting. **Besides, all 3 tier PRIs are to ensure that all basic services to the citizens like drinking water, sanitation, street light, solid waste management etc. are properly taken care of.**
- Provisions as laid down in OGP Rules/ Panchayat Samiti Accounting Procedure Rules/ OPWD Code and general guidelines as issued by Govt. from time to time etc. will be followed strictly while executing the works.
- All payments out of 15th CFC grant must be carried out by using e- Gramswaraj PFMS interface.
- Due precaution shall be taken to make payment of the Material Bill to the valid GST/ TIN registered vendor.
- Monthly MIS progress of work and utilization of funds can be reviewed at all level from time to time.
- After release of fund to PRIs, the Grant transfer certificate shall be submitted by PR & DW Deptt. to Govt. of India through Finance Deptt.
- No utilization certificate is required to be submitted towards utilization of 15th CFC funds. But, the progress of work and utilization of funds shall be reviewed on quarterly basis by the HLMC at state level and the District level Monitoring Committee.
- Utilization of funds will be audited by Local Fund Audit Organization of the State as well as Annual Technical Inspection shall be made by C & AG of India.
- Maintenance of Inventory of assets has been made an obligatory condition for release of all kinds of grant in favour of Local Bodies by the Commission. The Inventory is to be maintained in Form OGFR-30A in terms of Rules -171 (5)(i) of OGFR.
- The GPEO in charge of the Block will ensure 100% supervision and monitoring of the works under taken in the Gram Panchayats and submit a report to this effect to the DPO concerned with a copy to the BDO.



- Overall supervision of works in respect of Gram Panchayat will be made by Executive Officer, Zilla Parishad and BDO of the concerned block.
- Similarly, overall supervision of works in respect of Panchayat Samiti and Zilla Parishad will be made by the Executive Officer, Zilla Parishad and Chief Executive Officer, Zilla Parishad respectively.
- The Standing Committee at appropriate level may be appraised of the works and supervision is to be made during execution and after completion of the works.
- Photographs of the project before commencement, during execution and after completion should be taken and geo tagged in M-actionsoft before release of Final payment to the executant.
- Geo-tagging of all assets created shall be mandatory and capturing photographs in M-actionSoft to be ensured.

(H) INADMISSIBLE AREAS OF EXPENDITURE:

The negative aspects like Individual benefit to any organization or person, any religious activity or structure, Local mela and fairs, occasional celebration of religious functions, any charitable works, feast and festivities , donation to any organization, purchase of vehicle, payment of Salary is strictly prohibited as recommended by 15th Central Finance Commission.

(I) SOCIAL AUDIT :

Social Audit and Vigilance shall be encouraged at grass root level. It shall be done by Palli Sabha. Transparency, accountability and efficiency in execution shall be the key and shall be adhered to by all concerned.

This Guideline supersedes all other instructions communicated earlier in this regard.

However, projects taken up under the previous guidelines will continue to be governed by the said guidelines. Panchayati Raj & Drinking Water Department, Government of Odisha is competent to issue any clarification regarding implementation of Central Finance Commission Grants

All concerned may accordingly be instructed to adhere to the aforesaid guidelines.

Yours faithfully


28/5/2021
Principal Secretary

CC to

1. Additional Secretary to Hon'ble Chief Minister, Odisha
2. P.S to Hon'ble Minister, PR & DW for kind information Hon'ble Minister.
3. OSD to Chief Secretary, Odisha for kind information of Chief Secretary
4. P.S to D.C-cum-ACS, Odisha for kind information of D.C-cum-ACS
5. P.S to Addl. Chief Secretary, H&FW Deptt. for kind information of ACS, H&FW Deptt.
6. Joint Secreatry, MoPR .
7. Addl. Secretary, Finance Deptt.
8. EIC, RWS&S, Bhubaneswar.
9. Superintending Engineer/ Executive Engineers of PR & DW Deptt.
10. Director, Local Fund Audit, Bhubaneswar
11. Director, NHM, Odisha
12. Joint Director, SIRD & PR .
13. All CDMOs
14. All BDOs
15. All DPOs