

Dyno - 3202  
17-4-26



ଓଡ଼ିଶା ସରକାର  
ପଞ୍ଚାୟତିରାଜ ଓ ସାମାଜିକ କଲ୍ୟାଣ ବିଭାଗ  
Government of Odisha  
Panchayati Raj & D.W Department

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15.04.26

No. 10419 PR & DW Date 15.04.2026  
PR-SFC-POLICY-0005-2020

From

Smt. Rajashree Singh, OAS (SS)  
Special Secretary to Govt.

To

All Collector-cum-CEOs, Zilla Parishads  
All CDO-cum-EOs, Zilla Parishads  
All Block Development Officers

**Sub: Mandatory eligible conditions to be fulfilled for availing Basic Grant under 16th CFC by the Panchayati Raj Institutions (PRIs)/ RLBs**

Madam/Sir,

In inviting a reference to the subject noted above, I am directed to say that in order to be eligible to receive Basic Grant under 16th CFC during the award period (FY 2026-27 to FY 2030-31), all three tiers of Panchayati Raj Institutions (PRIs)/ RLBs — Gram Panchayats (GPs), Panchayat Samitis (PSs), and Zilla Parishads (ZPs)— are mandated to fulfill the following basic conditions :

i) There must be publicly available online, in the fiscal year T ( specific fiscal year during the award period FY 2026-27 to FY 2030-31), provisional accounts of all the PRIs / RLBs of the State for the fiscal year T-1 ( **Example: FY 2026-27 taken as T, T-1 is FY 2025-26**),

ii) There must be publicly available online, in the fiscal year T ( specific fiscal year during the award period FY 2026-27 to FY 2030-31), audited accounts of all the PRIs / RLBs of the State for the fiscal year T-2( **Example :FY 2026-27 taken as T, T-2 is FY 2024-25**)

2. Hence, to become eligible to receive Basic Grant under 16th CFC for the FY 2026-27, all three tiers of PRIs/ RLBs —Gram Panchayats (GPs), Panchayat Samitis (PSs), and Zilla Parishads (ZPs)—should get audit of their accounts for the FY 2024-2025 completed with results thereof uploaded on Audit Online portal,

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S. Singh, A.S.

and their respective Books of Accounts for the FY 2025-26 complete in all respect should be uploaded on the eGramSwaraj portal by 20.4. 2026. The entire auditing process, including the generation of audit reports and follow-up on audit observations, must be conducted through the AuditOnline application to meet the compliance standards set by the Ministry of Panchayati Raj.

Director , Local Fund Audit has been requested to complete online audit of all PRIs/RLBs for the FY 2024-25 by 20.4. 2026 positively . All the PRIs/RLBs should extend their cooperation for completion of online audit by the above dateline. You are requested to kindly ensure the same and ensure that all the PRIs/ RLBs under your respective jurisdiction are uploading their respective Books of Accounts for the FY 2025-26 complete in all respect on e-GramSwaraj portal by 20.4. 2026 positively.

Yours faithfully,

R. A.  
15.04.2026

Special Secretary to Govt.

✓ Memo No 10420 Date 15.04.2026

Copy forwarded to FA - cum - Spl. Secretary (Plan & Budget Section ) of the Deptt / FA - cum - Addl. Secretary ( Audit Section ) of the Deptt / Director , Local Fund Audit, Odisha for information and necessary action .

R. A.  
15.4.2026

Spl. Secretary to Govt.