



STATUS OF OSR

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The Ministry of Panchayati Raj, in collaboration with the Indian Institute of Management-Ahmedabad (IIM-A), has developed specialised training modules on the generation of Own Source Revenue (OSR) by the Panchayats. Based on the specialized modules of OSR, a total of 170 State Level Master Trainers (SLMTs) across the 31 State/UT have been trained by the team of IIM-A. These trainers have provided training to 2,39,943 participants at the State and District Level. Further, the Ministry of Panchayati Raj has conducted studies to identify challenges in mobilizing Panchayats' OSR and findings of these reports have been shared with States for implementation. The Ministry of Panchayati Raj has also set up a Committee to draft model rules for Panchayats' OSR, providing states with a benchmark for framing or revising their OSR rules/regulations.

The state-wise number of elected representatives trained under capacity-building programmes in last three years is attached to **Annexure**. Panchayat-wise details are not maintained.

The Ministry of Panchayati Raj has undertaken a significant step to digitise the OSR collection of the Panchayats by developing the "SAMARTH Panchayat portal", a dedicated digital platform that facilitates the generation of tax & non-tax demands, maintenance of tax registers, online payment of dues through payment gateway, and online tracking of revenue. This digital empowerment is designed to bring transparency, efficiency, and scalability to local financial administration. Currently, the portal is being adopted across the Nation for capturing different types of tax and non-tax revenue generated at the gram panchayat level. The data regarding Panchayats' own revenues including their percentage increase is not maintained centrally.

The Ministry of Panchayati Raj has developed the Panchayat Advancement Index (PAI) Portal to evaluate the holistic development and performance of Panchayats, using socio-economic indicators under Localization of Sustainable Development Goals (LSDGs) to measure community well-being and progress. PAI scores show the comparative pictures that serve as the principal source of inspiration to low performing States/Union Territories to improve their position.

Annexure

The number of elected representatives trained under capacity-building programmes during the last three years

S.No.	States/UT	Total Participants Trained		
		2022-23	2023-24	2024-25
1	Andaman And Nicobar Islands	1,874	2,865	5,221
2	Andhra Pradesh	6,49,156	1,65,001	3,25,643
3	Arunachal Pradesh	3,711	6,138	12,344
4	Assam	2,27,733	3,48,183	1,44,936
5	Bihar	4,04,406	1,63,809	4,35,896
6	Chhattisgarh	1,21,099	1,63,292	90,559
7	Goa	1,777	3,548	4,519
8	Gujarat	250	1,938	90,368
9	Haryana	4,859	12,431	11,909
10	Himachal Pradesh	9,531	92,458	1,20,455
11	Jammu And Kashmir	2,84,138	3,50,026	82,534
12	Jharkhand	8,302	54,056	1,35,817
13	Karnataka	2,13,467	3,63,317	3,21,380
14	Kerala	1,79,478	1,49,153	1,29,632
15	Ladakh	0	0	26
16	Madhya Pradesh	2,81,610	86,884	2,42,279
17	Maharashtra	10,41,165	9,84,321	3,63,111
18	Manipur	894	5,591	195
19	Meghalaya	11,588	74,410	78,537
20	Mizoram	2,659	9,800	9,841

21	Nagaland	1,832	3,435	4,725
22	CENTER (NIRDPR/MOPR/IIMs)	5,229	1,438	1,941
23	Odisha	79,116	1,60,774	2,79,505
24	Puducherry	0	0	0
25	Punjab	36,378	13,359	1,22,848
26	Rajasthan	2,481	96,389	71,795
27	Sikkim	13,552	11,249	6,709
28	Tamil Nadu	1,06,560	1,01,513	78,490
29	Telangana	14,506	2,441	1,701
30	The Dadra and Nagar Haveli and Daman And Diu	575	1,000	1,073
31	Tripura	7,743	63,715	54,228
32	Uttar Pradesh	48,241	1,44,374	76,302
33	Uttarakhand	2,63,409	82,712	22,342
34	West Bengal	1,74,974	2,72,762	2,28,081
	TOTAL	42,02,293	39,92,382	35,54,942

This information was given by Union Minister Shri Rajiv Ranjan Singh alias Lalan Singh in a written reply in Lok Sabha on 17th March 2026.

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