



Department of Housing and Urban Development
Government of Odisha

STATE OF URBAN DIGITAL GOVERNANCE IN ODISHA

FIELD STUDY REPORT, NOVEMBER 2024



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EXECUTIVE SUMMARY



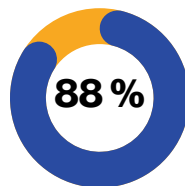
SUJOG has successfully established a functional digital ecosystem that has significantly improved urban service delivery in Odisha.

Citizens benefit from doorstep service delivery through **Jal Saathis** and **Tax Collectors**, which showcase the best public service delivery model.

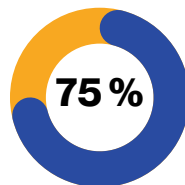
Employees across various roles have reported high satisfaction levels with SUJOG and MUKTASoft.

STRONG SUPPORT SYSTEM

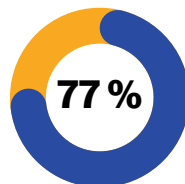
Employees who received **Training**



Learning process was “Easy” or “Very easy”

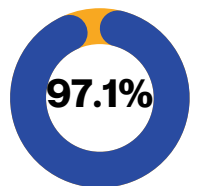


Overall Satisfaction with Support System

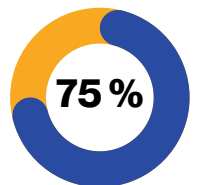


HIGH EMPLOYEE SATISFACTION

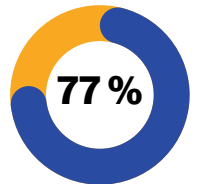
Improved **Ease of Working**



The platform is **Easy to Use**



The platform is **Highly Intuitive**



WHAT ARE THESE SUPPORT SYSTEMS?



SUJOG District Coordinators



Peer Support



Weekly Check-ins



Employee WhatsApp Groups

EXECUTIVE SUMMARY



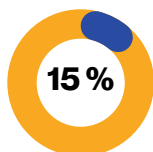
COMPUTER OPERATORS ARE THE SUPER USERS

Among employees, Computer Operators have emerged as super users, accounting for **over 50% of interviewed employees** and playing a pivotal role in **data entry, report generation, workflow maintenance**, and **troubleshooting**. Their **high-frequency, high-variability** engagement with the platform underscores the need for targeted training, capacity building, and structured support systems to ensure the long-term sustainability of SUJOG's digital adoption.

CHALLENGES?

Since the state desires to move into a comprehensive **Citizen-Centric Urban Governance Platform**, SUJOG has already cleared the ground for the same. However, to fully realize its potential, certain challenges must be addressed.

Low Citizen Awareness



Only 15% of the interviewed citizens were aware of SUJOG

- Enhanced awareness of digital channels empowers citizens with more **channel choices** and reduces their dependency on intermediaries.
- Citizens face **Usability challenges**, such as navigation difficulties and the **absence of local language support**, which must be addressed immediately to ensure inclusivity.



Parallel Paper Trails

Hinders SUJOG's transition into a fully digital governance system

- Stem from **legacy policies, system limitations**, and a **lack of employee trust** in digital systems, forcing employees to maintain manual backups.
- Addressing this issue is critical for establishing SUJOG as the **Single Source of Truth (SSoT)** for urban governance.

[Click here to jump to this session](#)

WAY FORWARD

- As Odisha moves towards a Citizen-Centric Urban Governance Model, SUJOG is well-positioned to become the central pillar of digital service delivery.
- The study outlines a clear roadmap to tackle existing challenges through **targeted system enhancements, trust-building measures**, and **policy improvements**.

[Click here to jump to this session](#)

ABOUT THE STUDY

Study Rationale

The rapid digitisation of urban governance in Odisha has introduced platforms like SUJOG and MUKTASoft to enhance service delivery. While these initiatives signify progress, their success depends on effective adoption and practical utility for users. Institutional reports and dashboards often present an aggregated view, missing critical insights from frontline experiences.

This study examines the realities of adoption by exploring how Urban Local Body (ULB) employees and citizens interact with these platforms. By analysing usage patterns, operational challenges, and overlooked bottlenecks, it aims to provide a grounded assessment of digital governance implementation. Given Odisha's evolving urban landscape, understanding these factors is crucial for ensuring that digital governance initiatives are not only functional but also responsive to local needs and sustainable in the long term.

Moreover, as the state is desirous of evolving SUJOG into a comprehensive Citizen Centric Urban Governance platform, the findings from this study will offer valuable insights to inform the design and implementation of the same.

Scope of the Study

This study focuses on assessing the current adoption, usability, and operational realities of digital governance platforms—SUJOG, and MUKTASoft—across Urban Local Bodies (ULBs) in Odisha. The scope encompasses evaluating how these platforms are utilised by both employees and citizens, with particular attention to identifying usage trends, operational challenges, and user experiences.

The scope also extends to capturing employee expectations regarding a platform that enables coordinated governance.

ABOUT THE STUDY

Objectives

- Understand the Employee and Citizen User Experience.
- Identify any operational challenges and bottlenecks faced by users.
- Gather the Employee perceptions about coordinated governance.

Sampling

A sample of 12 Urban Local Bodies (ULBs) was selected, stratified based on physical geography, ULB type, and adoption levels. This stratification ensured that the study captured a diverse range of conditions, administrative capacities, and stages of adoption.



Figure 1: The ULB sampling plotted on the map of Odisha

ABOUT THE STUDY

ULB Name	ULB Type	Geography	Reason for Selection
Cuttack	Municipal Corporations	Coastal Plains, Main Flood Plains	Highest PT Collection in Corporation
Keonjharh	Municipality	Eastern Ghats (Central Mountainous and Highlands Region)	Highest PT Collection in Municipality
Nayagarh	Notified Area Council	Central Plateaus	Highest PT Collection in NAC
Malkangiri	Municipality	Eastern Ghats (Central Mountainous and Highlands Region)	Lowest PT Collection in Municipality
Sambalpur	Municipal Corporations	Western Rolling Uplands	Lowest PT Collection in Corporation
Banki	Notified Area Council	Coastal Plains, Main Flood Plains	Low Adoption of FSSM
Puri	Municipality	Coastal Plains	Covered in the 2022 Baseline Study.
Balasore	Municipality	Coastal Plains, Main Flood Plains	Pilot ULB
Kotpad	Notified Area Council	Eastern Ghats (Central Mountainous and Highlands Region)	Diversification w.r.t ULB type and Geography
Balangir	Municipality	Eastern Ghats (Central Mountainous and Highlands Region)	Highest Amount paid yet in MUKTASoft
Bhubaneswar	Municipal Corporations	Coastal Plains	Non-Adaptor
Atthagarh	Notified Area Council	Coastal Plains, Main Flood Plains	Replacement for Berhampur

Table 1: Stratified Sample of ULBs for the study

Data Collection and Analysis

Data was collected through **Semi-Structured Interviews** and **Unstructured Interviews** with Employees and Citizens, respectively. The collected data was analysed **thematically** to identify common patterns, themes, and variations across different ULBs and stakeholders.

CITIZEN USAGE

Data was collected from 22 citizens through unstructured interviews.

The study found that citizen awareness of SUJOG remains limited, with less than **15% of the interviewed citizens** aware of the platform. However, this lack of awareness does not entirely hinder access to digital service delivery. Most citizens engage with municipal services indirectly through intermediaries such as **Jal Sathis, Tax Collectors, and Citizen Service Centers**, ensuring continued access despite low direct adoption.



<15% of citizens are aware of and use SUJOG, leaving room for growth.



These intermediaries serve as vital touchpoints, bridging the gap between the platform and the citizens. Jal Sathis and Tax Collectors use SUJOG, primarily through Mobile Point of Service (mPoS) machines, to perform functions such as fee collection and service facilitation, while Citizen Service Centers provide infrastructural and human support for citizens to access municipal services, including those provided through SUJOG. CSCs can emerge from both government initiatives, such as MoSeva Kendras, and market-driven solutions, including private internet cafes and print shops.

Despite this indirect interaction model, the limited awareness among citizens suggests a need for targeted outreach and awareness campaigns. Increasing direct citizen engagement with SUJOG can enhance the platform's effectiveness, open digital channels for citizen use, and reinforce the understanding that acknowledgments, certificates, or documents issued through SUJOG hold official legitimacy, increasing trust and adoption.

CITIZEN EXPERIENCE

The usability of SUJOG's web portals presents challenges, particularly in terms of navigation and accessibility. One of the key issues is that the portals are counter-intuitive, with no direct links leading users to the Service Delivery Pages. This lack of streamlined navigation forces users to rely on multiple steps or external assistance to locate the required services, creating unnecessary friction in the user experience.

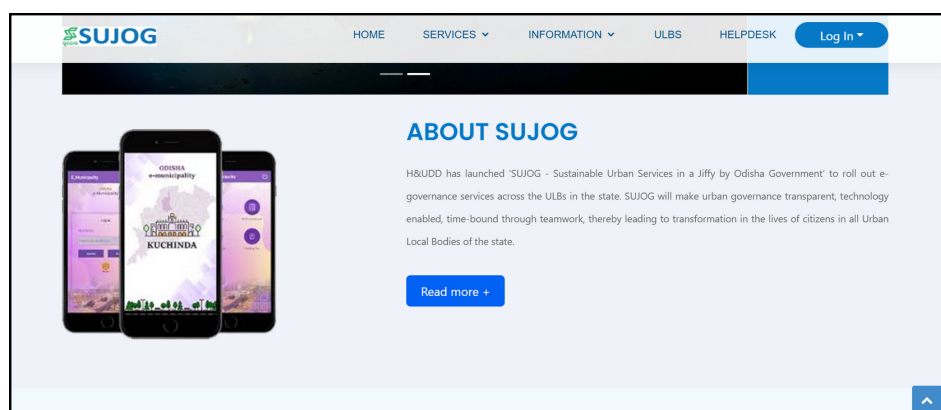


Figure 2: SUJOG Web portal; with no direct links for service delivery

Additionally, the absence of an option to view the web page or app in Odia, the local language, further limits accessibility for non-English-proficient users. This omission impacts a significant portion of the population, as it excludes those who are more comfortable interacting with digital platforms in their native language.

The study also revealed significant differences in the time taken by users to reach the Service Delivery Pages based on their language proficiency. English-proficient users required less than a minute to locate these pages, with assistance, whereas users with limited English proficiency took over three minutes to navigate to the same destination, also with assistance. Without assistance, both groups were unable to navigate to service delivery pages.

This disparity underscores the importance of incorporating local language support and intuitive design elements to improve the platform's usability and inclusiveness for all user groups.

Further, as understood from the previous session on citizen experience, citizens are ably served or rely on intermediated access; nevertheless, improving usability for citizens will improve the likelihood of direct usage.

EMPLOYEE USAGE

Data was collected from 34 employees through semi-structured interviews.

Demographic Profile of Employees Interviewed

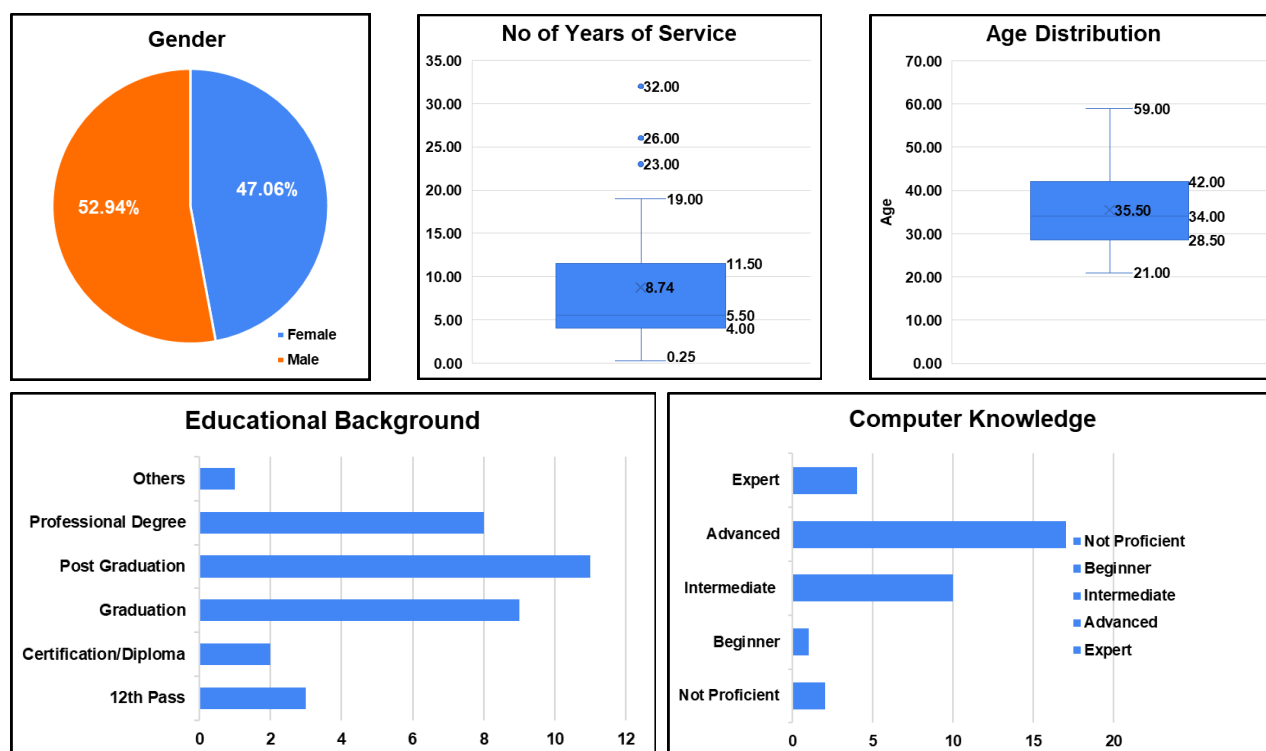


Figure 3: Demographic Profile of Interviewed Employees – Descriptive Statistics

The age distribution of the employees spans from 21 to 59 years, with a mean age of 35.5 years, reflecting a workforce that includes both young and experienced professionals. The gender composition reveals a slight disparity, with males constituting almost 53% of the respondents. Regarding years of service, most employees have between 4 and 11 years of experience, with the median in the 8-year range. The mean is pulled out of the interquartile range by the presence of a few highly experienced employees.

In terms of educational background, the largest segment of employees holds post-graduate qualifications, followed by graduates and those with professional degrees, demonstrating a highly educated workforce. Lastly, the analysis of computer knowledge shows that most employees are at the intermediate level, with a notable number possessing advanced skills, indicating that the workforce is generally proficient in handling technological tasks relevant to their roles.

EMPLOYEE USAGE

Types of Employee users

The designation of employees interviewed, along with the number of employees in each designation and their proportion within the total sample, provides valuable analytical insights. As the study had a sample granularity at the ULB level, within each ULB, we specifically requested interviews with employees actively using the SUJOG/MUKTA platforms in their day-to-day work. This approach ensures that the resultant pool represents the actual on-ground users of these platforms, regardless of the intended users for whom the platforms were originally designed.

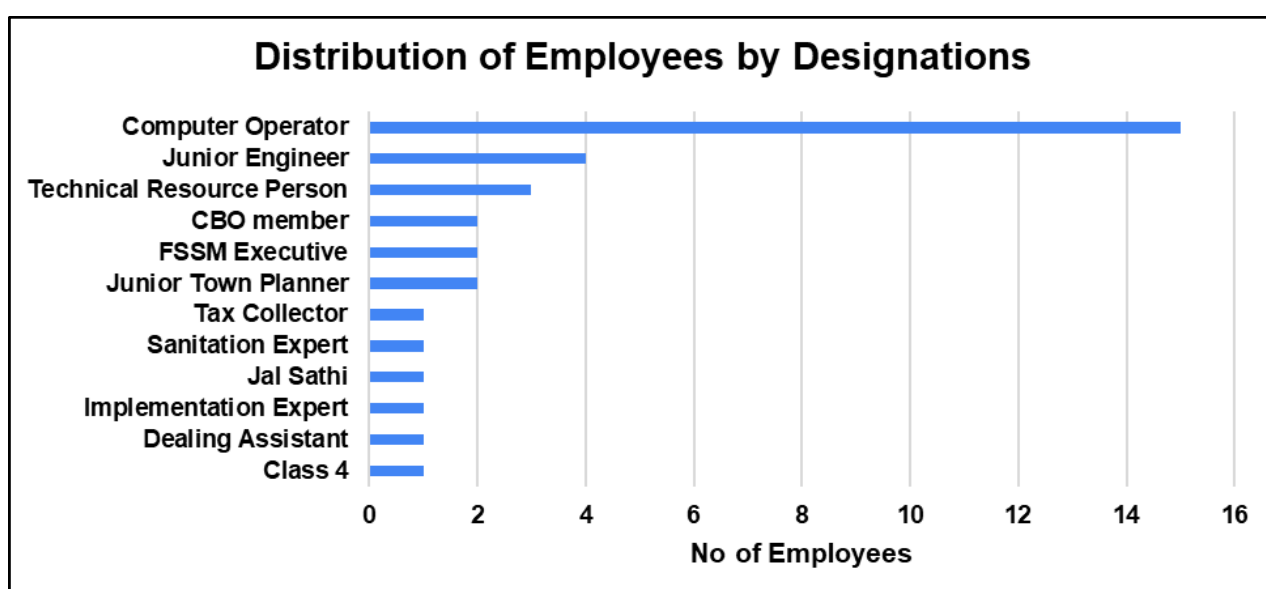


Figure 4: Distribution of Employees Interviewed by Designations

*Employees interviewed during the study represented 12 different designations, with **Computer Operators** comprising almost half of the participants.*

EMPLOYEE USAGE

"Through a structured set of detailed questions aimed at mapping the service delivery workflows, we were able to identify additional categories of users interacting with the SUJOG/MUKTASoft platforms. These questions delved into specific operational processes, roles, and tasks associated with the platforms, enabling us to gain a nuanced understanding of how different employee groups engage with the system.

This mapping exercise revealed patterns of interaction and usage among various employees, which were critical for identifying the diversity of user types. By triangulating insights from the workflow analysis, we developed a framework to comprehensively compartmentalise platform users. The framework categorises employees based on two primary dimensions: the frequency of system usage (ranging from occasional to frequent) and the variability in how they use the platform (e.g., Single function to highly diverse functions).

This categorisation process resulted in the identification of four distinct user types: High Variability + High Usage, High Variability + Low Usage, Low Variability + High Usage, and Low Variability + Low Usage.

	High Usage	Low Usage
High Variability	Computer Operator	Executive Officer Commissioner Accountant
Low Variability	Jal Sathi Tax Collector Sanitation Expert	Department Heads [Checker]

Figure 5: Types of Employee Users

EMPLOYEE USAGE

For instance, Computer Operators are among the most frequent users of the platform, as they are responsible for conducting a wide variety of functions daily. Their engagement with SUJOG is both intensive and diverse, reflecting their critical role in managing multiple aspects of the system.

In contrast, Jal Sathis, while also using SUJOG daily, performs a more focused and singular task: collecting water user charges. Their interaction with the platform is highly specific, highlighting a lower degree of variability in their usage compared to Computer Operators.

Department Heads, such as the Registrar for Marriages, have a more limited interaction with SUJOG. Their role as checkers is confined to specific departments—in this example, the Marriage department—and their usage is not required daily but rather as needed to approve or review certain applications within their domain.

Finally, senior officials like the Executive Officer or Commissioner act as Approvers across a wide range of applications processed through SUJOG. Their engagement is characterised by a high level of variability and scope, as they oversee nearly all the applications submitted via the platform, though the frequency of their usage may vary depending on the volume of approvals required.

Computer Operator– The Super User

Computer Operators have emerged as the "super users" of the SUJOG/MUKTA platforms, a distinction supported by their predominance among respondents and their critical role identified through the user engagement framework. Representing more than half of the employees interviewed, Computer Operators were consistently found to be the most frequent and diverse users of the platform. This is a direct result of the study's targeted sampling, which selected employees actively using the platforms in their day-to-day work, ensuring the inclusion of key operational stakeholders.

Their position as super users is further validated by the analytical framework categorising employees based on usage frequency and functional variability. Among the identified user types, Computer Operators stand out as both high-frequency and high-variability users. Their daily engagement with SUJOG encompasses a broad spectrum of tasks, including data entry, report generation, workflow management, troubleshooting, and assisting other employees in navigating the platform.

EMPLOYEE USAGE

This diverse range of responsibilities highlights their indispensable role in ensuring the smooth functioning of SUJOG/MUKTA at the operational level.

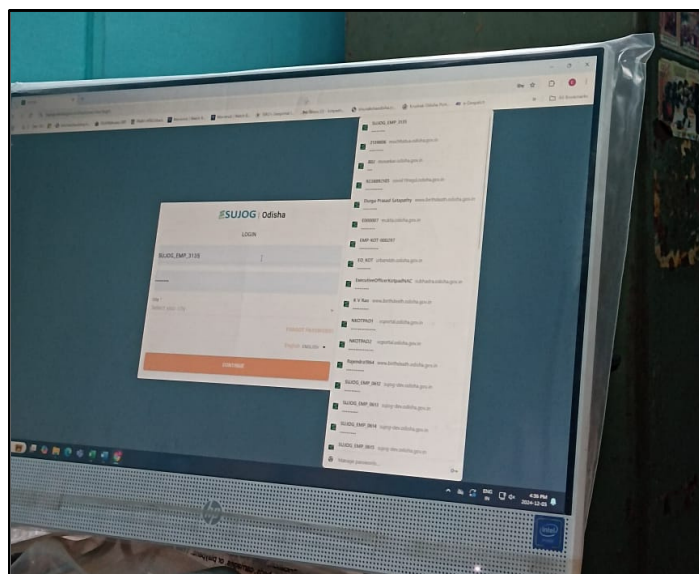


Figure 6: The SUJOG log-in page of a Computer Operator's Screen showcasing the list of log-in IDs they have to use in their work

In addition to their direct tasks, Computer Operators often serve as the link between the platform and other employee groups, troubleshooting issues, and facilitating efficient service delivery. This positions them as both primary executors and key enablers of the system. Their critical engagement underscores the importance of targeted training, capacity building, and support systems to empower these super users further and enhance the overall efficiency and sustainability of SUJOG/MUKTA operations.

Given the predominant reliance on Computer Operators to perform tasks assigned to a range of roles, a strategic question arises: should HUDD double down on supporting and formalizing this reliance, or should it focus on driving broader adoption among other users?

If SUJOG chooses to reinforce the role of Computer Operators, it must invest in their awareness building—not just about their own functions but also regarding the roles for whom they operate the system.

EMPLOYEE USAGE

This would include reinforcing SUJOG as an official system and clarifying that accountability for delegated data entry still rests with the delegator (e.g., EOs). Strengthening this structure would require formalising responsibilities and ensuring transparency in role delegation to prevent over-reliance on a single user category.

Alternatively, if SUJOG aims to upskill other users and encourage direct system adoption, the role of the Computer Operator will need to evolve. Should they transition into a local help desk role, guiding other employees rather than executing tasks on their behalf? If so, this shift would necessitate dedicated capacity-building initiatives to equip Computer Operators with the skills to train and support other user groups while maintaining operational efficiency.

Ultimately, the path chosen will shape the long-term sustainability of SUJOG digital service delivery, either by solidifying the Computer Operator as a central pillar of operations or by distributing digital competency across a broader user base.

EMPLOYEE EXPERIENCE

Understanding the employee experience is central to evaluating the effectiveness of platforms like SUJOG in streamlining day-to-day operations within Urban Local Bodies (ULBs). To this end, the study incorporated targeted questions during the interviews to explore various dimensions of employee interactions with SUJOG. These questions delved into the ease of working facilitated by the platform, the intuitiveness of its interface, and the technical challenges employees face. They also addressed the availability and adequacy of training and support, as well as suggestions for improving usability and user experience.

By addressing these aspects, the section aims to provide a comprehensive view of how employees experience SUJOG, organised under three sub-themes- Ease of Working, Training and Support, and Usability. These sub-themes collectively highlight the platform's strengths and areas for improvement, offering valuable insights for refining its design and implementation to better serve its users.

Ease of Working

An overwhelming 97.1% of employees affirmed that SUJOG/MUKTA had positively impacted their ease of work. Employees highlighted several key benefits, including faster task completion, increased efficiency, streamlined processes, and a significant reduction in paperwork. These improvements collectively underscore the platforms' effectiveness in enhancing daily operations and supporting a more efficient working environment.

97.1% Employees reported that SUJOG **improved** their Ease of Working

**Faster Task
Completion**

**Enhanced
Efficiency**

**Simplified
Processes**

**Reduced
Paperwork**

EMPLOYEE EXPERIENCE

“Before the implementation of SUJOG-FSSM, desludging requests typically took a minimum of 48 hours to be initiated. Now it's almost instantaneous “ (Sanitation Expert, Puri)

*“Previously, physical records and spreadsheets were used, which sometimes led to their misplacement. Now, everything is stored on a single platform, making it easier to access and review the information and details.”
(FSSM Executive, Kheonjar)*

Further, when probed about the frequency of technical issues they face while using the platform, the responses revealed a varied experience among employees. A majority indicated that technical issues were infrequent, with 13 employees stating they rarely encountered problems and 11 reporting occasional issues. Meanwhile, 5 employees mentioned never facing any technical issues, reflecting the platform's reliability for a subset of users. However, a smaller group reported more frequent disruptions, with 2 employees encountering issues very frequently and 1 experiencing them frequently. Additionally, 2 employees did not respond to this question. These findings suggest that while technical challenges are not a predominant concern for most users, there remains room for improvement to address the experiences of those who face recurring issues.

EMPLOYEE EXPERIENCE

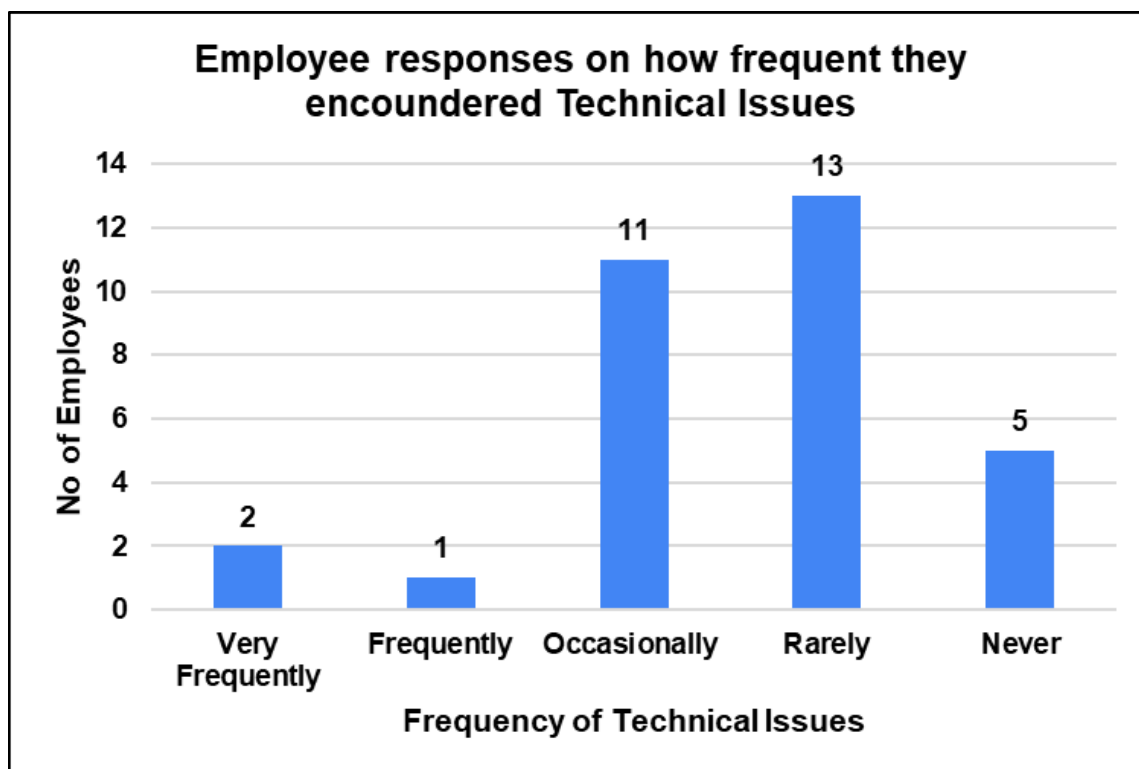


Figure 7: Frequency of technical issues faced by Employees

Among the technical issues reported, the most commonly encountered problems were slow performance and server errors, each reported by 5 employees. These issues highlight challenges in the platform's responsiveness and backend stability, which could impact overall user satisfaction and efficiency. App crashes were experienced by 3 employees, while issues such as network connectivity problems, payment transaction errors, and log-in difficulties were each reported by 2 employees, indicating a need for improved reliability in these critical functionalities. Less frequently reported issues included site slowness, API errors, and PDF download failures, each cited by 1 employee.

EMPLOYEE EXPERIENCE

Usability

When employees were asked to rate the usability of SUJOG/MUKTASoft on a scale of 1 to 10, where 1 represents the easiest and 10 the hardest, the responses predominantly skewed towards ease of use. The most common score provided was 1, with 12 respondents selecting this, indicating that a significant portion of users found the platform very easy to use. This was followed by 2, chosen by 8 respondents, further reinforcing the perception of the platform as user-friendly. Scores of 3 were given by 7 respondents, suggesting a moderate level of ease, while 4 and 5 were selected by 2 and 1 respondent, respectively. Notably, no respondents rated the platform beyond 5, indicating that no employee considered the platform to be particularly difficult to use. Additionally, two employees did not respond to this question, which slightly impacts the comparability of these results with other findings in the study.

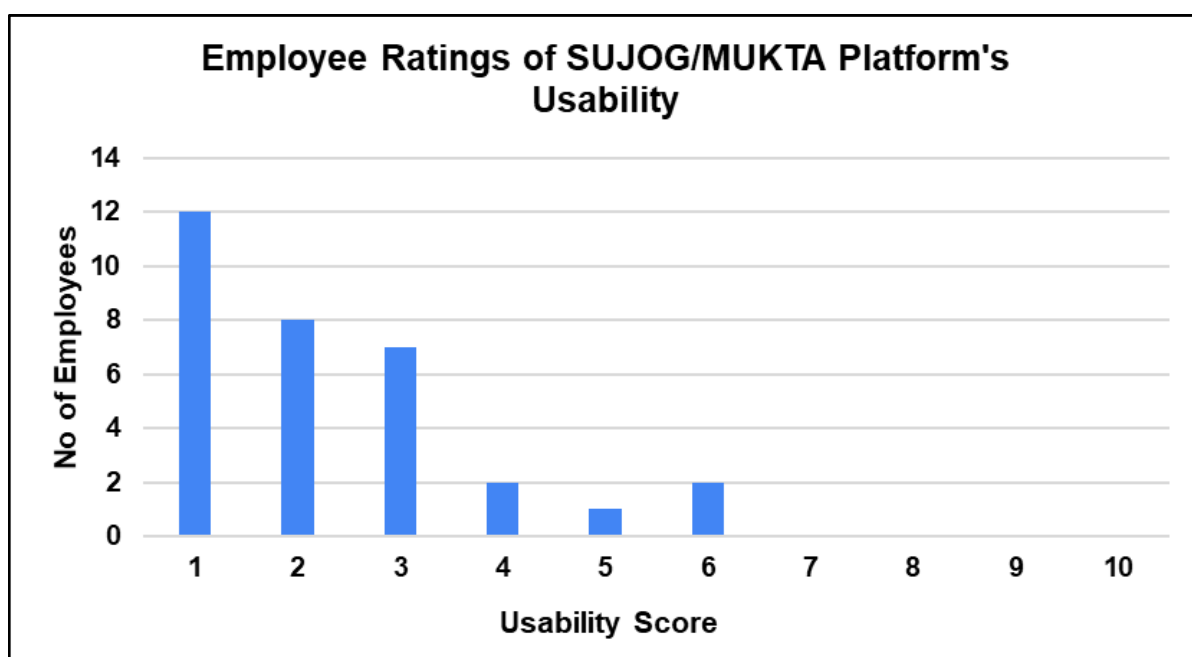


Figure 8: Distribution of Usability Score

EMPLOYEE EXPERIENCE

As previously discussed, the largest proportion of respondents were Computer Operators, who have extensive training and experience in using various government platforms and performing computer-related activities. Their deep familiarity with digital tools likely contributed to the overwhelmingly positive usability ratings. Furthermore, as highlighted in the demographic section of this report, most employees indicated intermediate computer knowledge, with a notable number possessing advanced skills. This reflects a workforce that is generally proficient in handling technological tasks, which further explains the high usability ratings observed.

These findings underline the platform's strengths in usability, particularly for technologically skilled users. However, to ensure inclusivity, future assessments could focus on exploring the experiences of less digitally proficient employees to identify potential areas for further improvement and accessibility.

Intuitiveness

When employees were asked to rate the intuitiveness of SUJOG/MUKTASoft on a scale of 1 to 10, where 1 indicates the most intuitive and 10 the least, the responses revealed a generally favorable perception of the platform. The most common rating was 2, chosen by 10 employees, followed by 1 and 3, each selected by 7 employees. These scores indicate that the majority of users found the platform intuitive and easy to navigate.

Higher scores, such as 4 and 5, were given by a smaller number of employees, with 2 and 4 respondents, respectively. Interestingly, only 1 employee rated the platform at 10, indicating a perception of significant complexity. Notably, no respondents selected scores between 6 and 9, further underscoring that most employees found the platform relatively easy to use. Additionally, three employees did not respond to this question, which slightly impacts the comparability of these results with other findings in the study.

EMPLOYEE EXPERIENCE

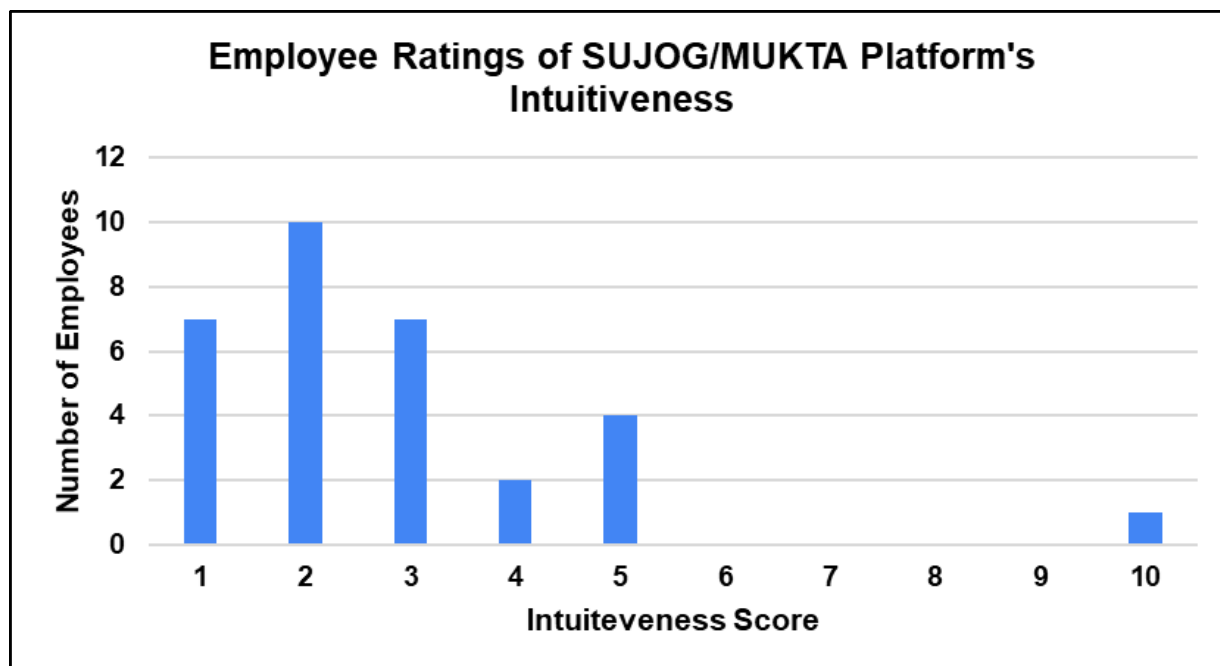


Figure 9: Distribution of Intuitiveness Score

Training and Support

Support and training play a crucial role in ensuring the effective adoption and use of the SUJOG/MUKTASoft platforms. Among the employees interviewed, **88% confirmed** that they had received training on using the platform. When asked how easy it was to learn SUJOG/MUKTA during their initial usage, the majority of respondents indicated a positive experience: 16 employees found it "easy," and 3 employees rated it as "very easy." Meanwhile, 10 employees responded with a neutral rating, and only 1 employee found it "hard." Importantly, no employees described their learning experience as "very hard." However, 4 employees did not respond to this question.

EMPLOYEE EXPERIENCE

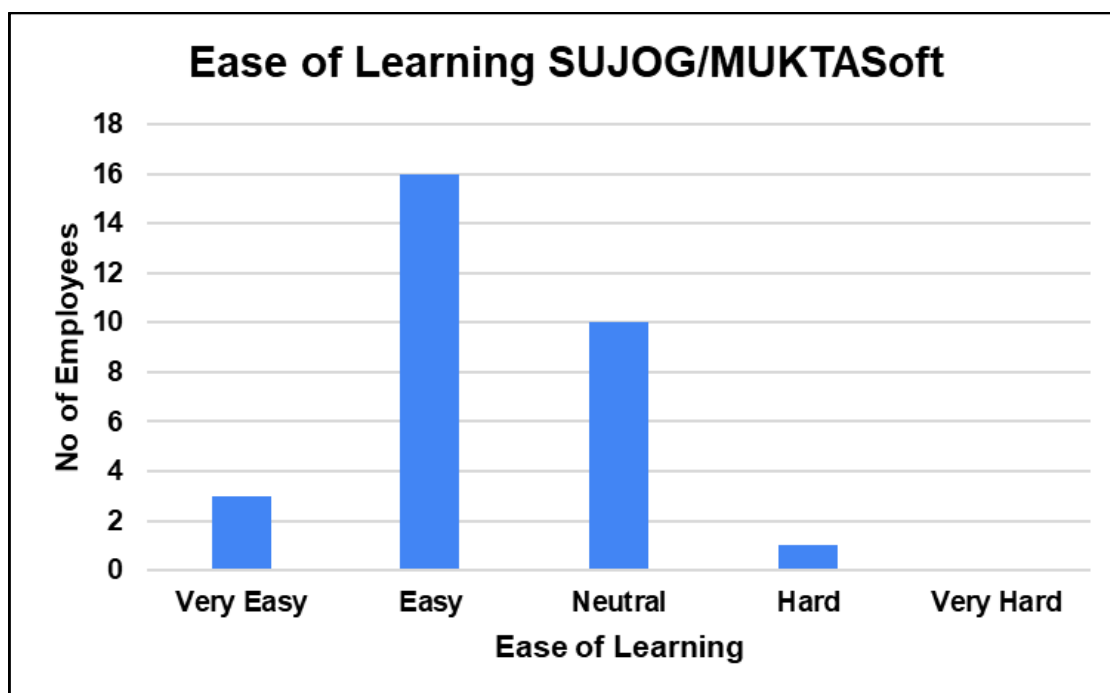


Figure 10: Ease of Learning SUJOG/MUKTASoft as reported by Employees

The training sessions were particularly effective due to their **hands-on approach using the User Acceptance Testing (UAT) environment**, which employees identified as the most helpful aspect. Additionally, resources such as user manual PDFs, demo videos, and PPTs were reported to be shared, which supported employees in familiarising themselves with the platform.

For ongoing support, employees reported having access to multiple mechanisms, including a **state-level WhatsApp group, district-level SUJOG coordinators, weekly check-in calls**, state team phone contacts, and peer support within their teams. These channels ensured troubleshooting and facilitated collaboration to resolve challenges.

EMPLOYEE EXPERIENCE

When asked about their satisfaction with the support provided, the responses were overwhelmingly positive: 18 employees were "satisfied," and 9 employees were "very satisfied." Only 2 employees gave a neutral response, and none reported being unsatisfied or extremely unsatisfied. However, 5 employees did not respond to this question.

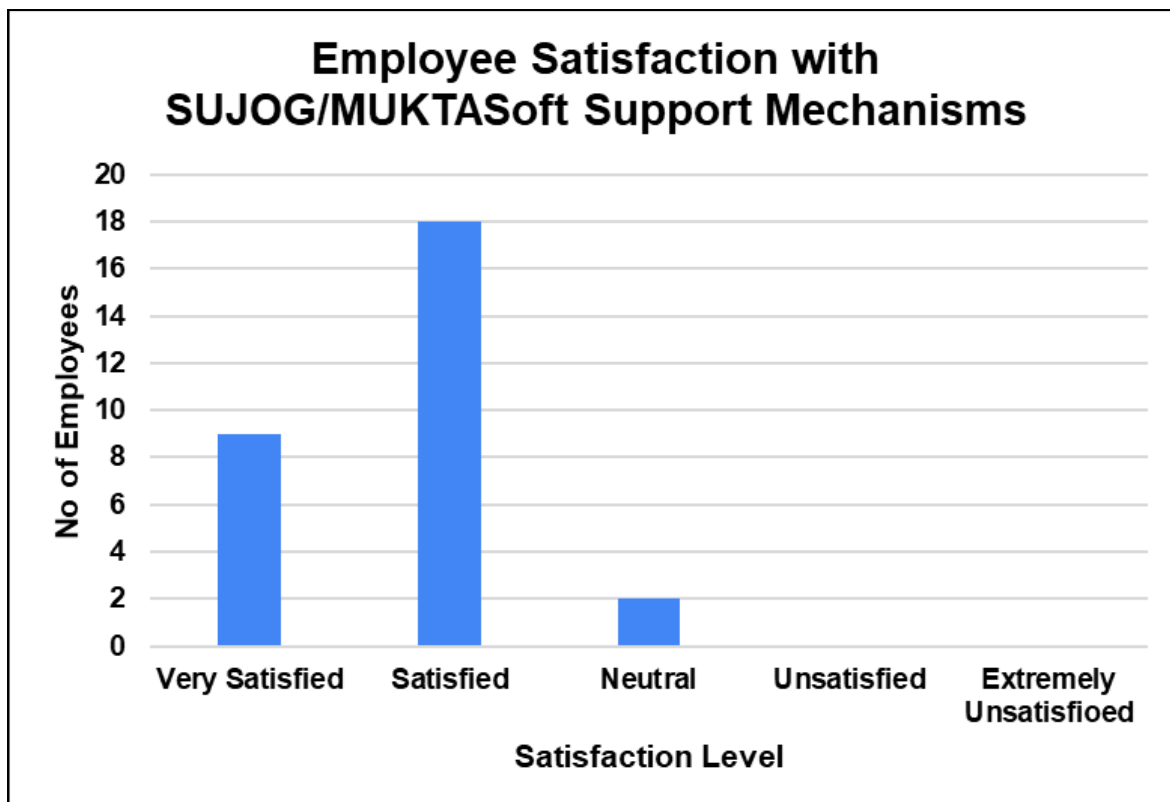


Figure 11: Employee Satisfaction with SUJOG/MUKTASoft Support Mechanisms

These findings highlight the importance of a well-structured training program and accessible support mechanisms in promoting the successful use of SUJOG/MUKTASoft. While the existing training and support systems are clearly effective for the majority of users, periodic evaluations and updates to these resources can further enhance user satisfaction and engagement.

THE PARALLEL PAPER TRAIL

Despite the overwhelmingly positive responses from employees on targeted questions regarding the ease of work, usability, and support provided by SUJOG/MUKTASoft, the reality on the ground reveals a more layered story. In every office we visited during the study, the presence of paper-based record-keeping was unmistakable—rows of registers stacked high, photocopies filed meticulously, and Excel sheets and drives as parallel methods of data storage. Even as employees spoke of the efficiencies brought about by the platform, their reliance on these manual records revealed an enduring parallel system that operates alongside the digital one.

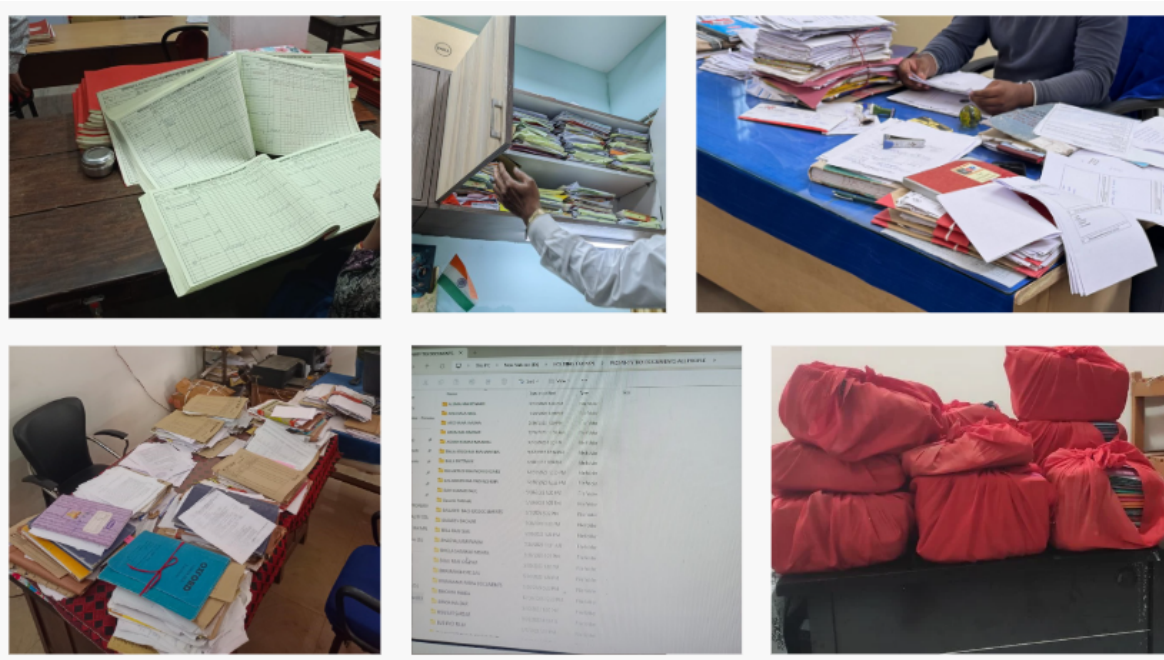


Figure 12: Parallel record keeping as observed in ULBs of Odisha

This study defines parallel paper trail as the simultaneous maintenance of manual records in the form of files, photocopies, Excel sheets, and physical registers alongside the digital workflows facilitated by SUJOG/MUKTASoft. Despite the platform's capability to digitise key processes, employees continue to replicate these records manually, creating an additional layer of documentation outside the official digital system.

THE PARALLEL PAPER TRAIL

This persistence of paper trails is not merely an operational redundancy; it is a reflection of the deep-seated trust—or lack thereof—in the digital system. Employees frequently cited past instances of **data loss during platform migrations**, which left them scrambling to reconstruct vital records. "During the migration from eMunicipality to SUJOG, all the previous data was lost," one employee shared. "If someone comes asking for their old Marriage Certificate, we have to ask them to register again." Such experiences have ingrained a cautious approach, where physical records are seen as a safety net against potential technical failures.

A similar sentiment was echoed by an employee from the Holding Tax department, who described their own challenges with data migration: "The data migration from the old platform was not done properly. Each floor of a single property was converted into different properties. Since ours is a small ULB with not many properties, we fixed it through the front end. It took us some time, but we fixed it. I don't know how the big ULBs would solve this issue."

"The data migration from the old platform was not done properly. Each floor of a single property was converted into different properties. Since ours is a small ULB with not many properties, we fixed it through the front end. It took us some time, but we fixed it. I don't know how the big ULBs would solve this issue." (Computer Operator, Malkangiri)

There is also a sense of anticipation—of risks that may arise from the system's limitations. Employees explained how they often scan documents and keep paper copies because "if the data is not uploaded properly, I cannot go back and ask the citizen again." This pragmatic approach to risk management, while understandable, perpetuates the reliance on parallel processes.

THE PARALLEL PAPER TRAIL

Legacy policies further perpetuate the reliance on parallel paper trails. Many employees highlighted that reports and certificates generated by SUJOG are not consistently regarded as equivalent to their paper-based counterparts, especially during inspections by higher authorities. An employee explained, "The Revenue Divisional Commissioner demands both online and offline records for reviews, so we have to maintain the registries."

In this ULB, four employees are tasked with maintaining the Holding Tax demand and collection records. Each year, they painstakingly translate records from the previous year into the current year's registry by hand, ensuring compliance with long-standing practices that require physical documentation. This process, though time-consuming and redundant, reflects the enduring weight of traditional workflows in the face of digitisation.

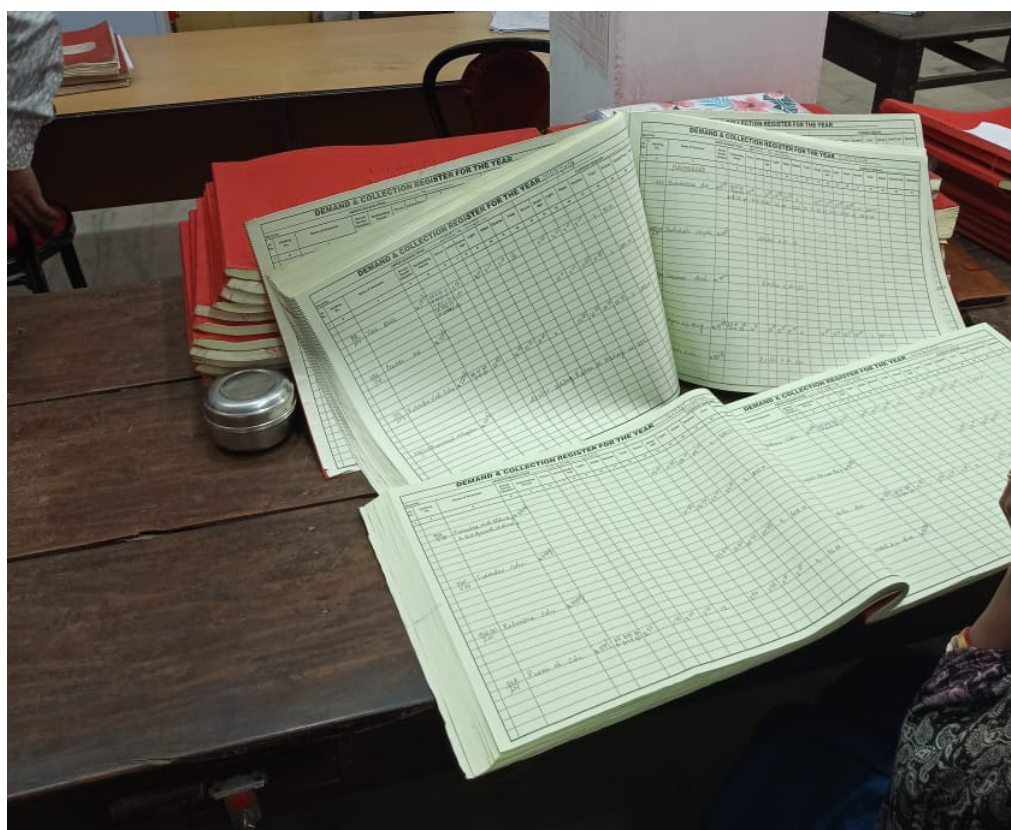


Figure 13: Employees manually updating the annual demand and collection register

THE PARALLEL PAPER TRAIL

Beyond trust and policy, clear system limitations further drive the reliance on manual documentation. Employees highlighted that the Holding Tax Module lacks the capability to calculate taxes directly within SUJOG. Consequently, they are forced to rely on external mechanisms to compute tax values before entering them into the system. To address this gap, employees in various ULBs have developed their own workarounds. Some rely on Excel sheets with predefined formulas to perform the calculations, while in one instance, employees went a step further by creating a custom calculator program.

Sambalpur Municipal Corporation - Tax Assessment & Collection 2023 - Monday, 2nd December, 2024 - 16:02:29 Ver. 2.1.2 IN

Assessment of Holding Tax (Commercial/Residential)

Sl. No. Mobile No.

Holding No. S.O. of Building Plan

Ward No. Application Date

Name

Father/Husband

Address

Khata No. Plot No.

Mouza

BMV/Dec(Corn) BMV/Dec(Res)

In Slt (Com) Gr Floor 1st Floor 2nd-5th Floor

In Slt (Res) Gr Floor 1st Floor 2nd-5th Floor

Annual Tax Payable

Commercial	Residential
Holding Tax (3% of Annual Value)	Holding Tax (3% of Annual Value)
Water Tax (3% of Annual Value)	Water Tax (3% of Annual Value)
Light Tax (4% of Annual Value)	Light Tax (4% of Annual Value)
Other Tax	Other Tax
Annual Tax Payable	Annual Tax Payable

Assessment Details

Commercial

Residential

Calc New Save Find Edit Delete Next Prev View Print Close

CR No. 4476/2024-25

Sl No. 5403 Name PRABIN KUMAR GHOSH (F/H) MANJUNDR KUMAR GHOSH

Ward No. 21 Mouza Unit - 14 Danipali Khata No. 733/2122 Plot No. 6161 Mob. 7809023035

Hold No. 358 Annual Tax Payable = Com : 12036 + Res : 2484 = Total : 14520

Figure 14: A screen grab from the custom holding tax calculator developed by the employees of Sambalpur Corporation



This not only adds inconvenience but also creates a space for noncompliance with policy. Ensuring that tax calculations are integrated into SUJOG is essential to streamline processes, reduce dependency on external tools, and enhance transparency and compliance.

THE PARALLEL PAPER TRAIL

Similarly, the system's inability to generate cumulative reports beyond a 31-day window forces employees to maintain additional records for routine calculations.

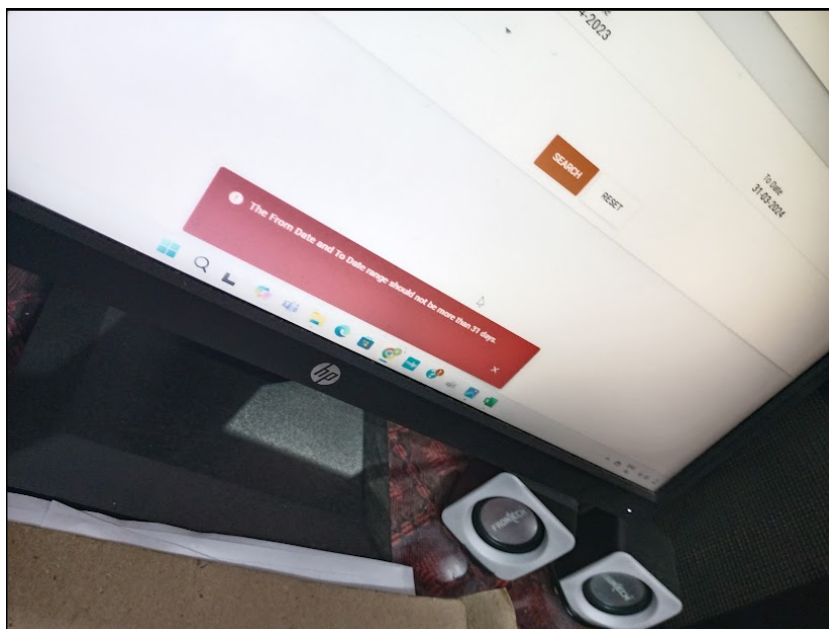


Figure 15: SUJOG throwing an error when the report time frame is more than 31 days

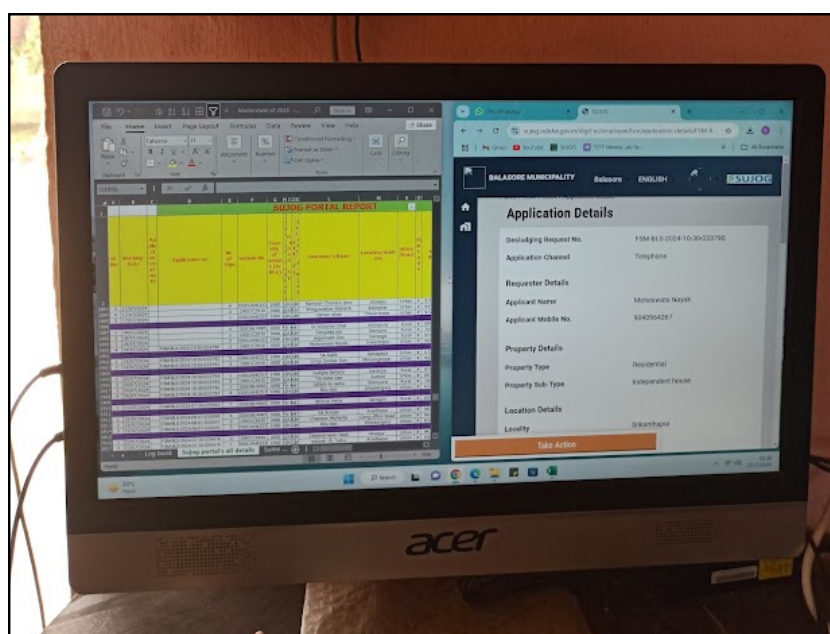


Figure 16: The computer screen of an FSTP operator who is maintaining parallel records in Excel as reports can't be made for more than 31 days

THE PARALLEL PAPER TRAIL

“In SUJOG, we cannot get a report for more than 31 day limit. Hence, we maintain an Excel sheet which is used for cumulative calculations” (Computer Operator, Keonjhar Municipality)

Another significant factor contributing to the persistence of parallel records is the **prevalence of unauthorised properties**, which remain outside SUJOG’s operational framework. A substantial portion of tax collections—ranging from over half to the vast majority in some areas—is managed manually due to the exclusion of unauthorised properties from the system. For instance, more than 50% of collections for certain tax categories, and in some cases exceeding 90%, are handled outside SUJOG and collected from unauthorized property holders.

Employees are compelled to maintain separate records for these properties, relying on physical registers and Excel sheets to track and manage these collections. This duplication of effort highlights a critical gap in the system's ability to accommodate unauthorised properties.



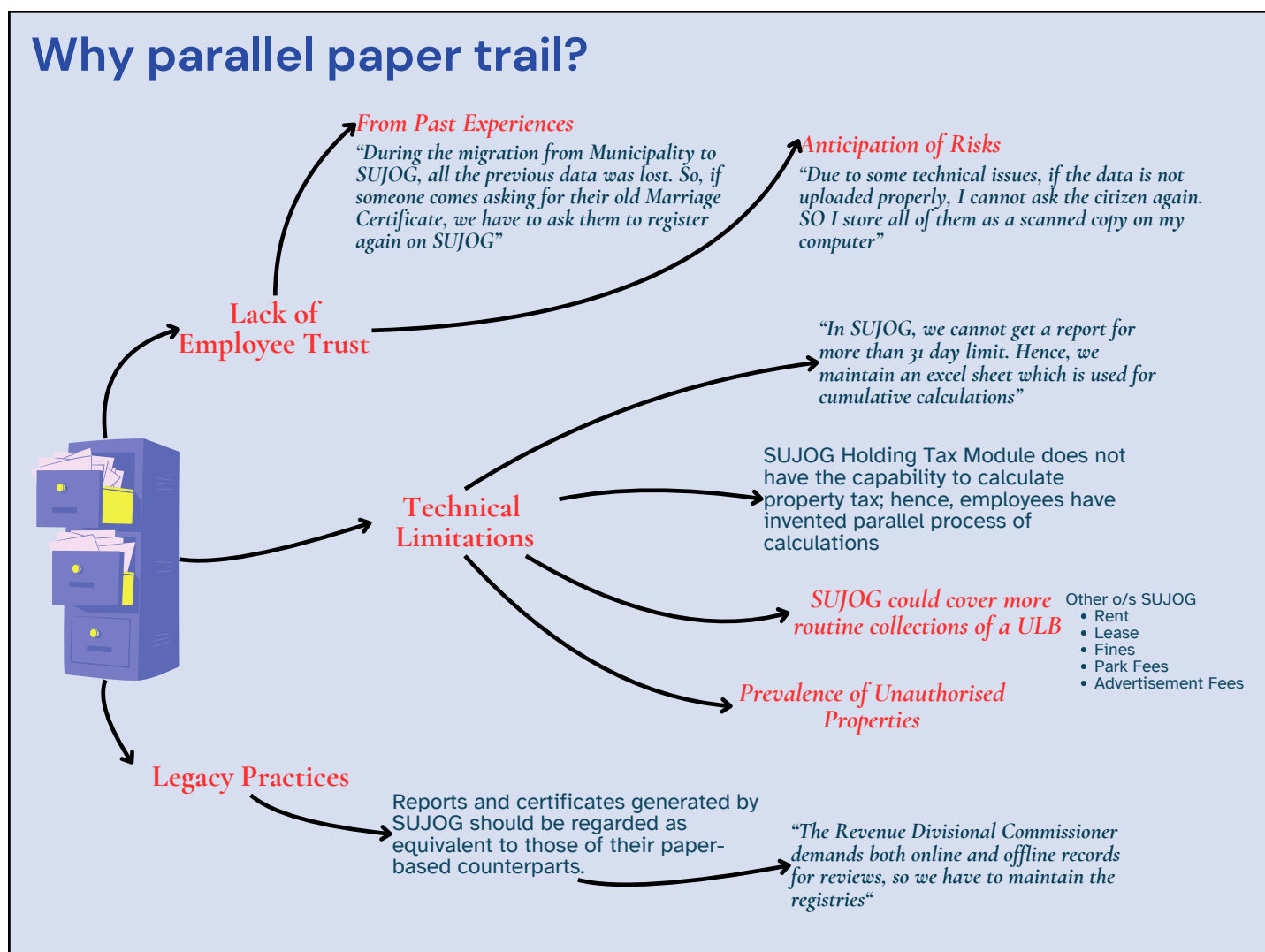
Best Practices

A notable best practice addressing this challenge has been reported from Andhra Pradesh, which has introduced a specific property type labelled “*Unauthorised*,” effectively integrating previously excluded settlements into the digital service delivery bracket. These systems include clear demarcations on such collection bills, explicitly stating that they cannot be used to assert legal claims over the property. Adopting similar measures across ULBs could significantly reduce the reliance on parallel records while maintaining legal clarity, ultimately improving the system's inclusivity and operational efficiency.

THE PARALLEL PAPER TRAIL

In addition to the challenges posed by unauthorised properties and system limitations, there are several other routine collections carried out by Urban Local Bodies (ULBs) that remain outside the scope of SUJOG. These include revenue streams such as **rent, lease, fines, park fees, and advertisement fees**. Since these collections are not yet integrated into the platform, employees are required to rely on manual processes and maintain separate records to track these transactions.

This fragmentation also hinders the ability to have a consolidated view of the ULB's financial operations and undermines the platform's potential to streamline revenue management comprehensively.



A ROAD TO CITIZEN CENTRIC URBAN GOVERNANCE

The Citizen Centric Urban Governance is an ambitious initiative aimed at transforming urban governance by prioritising transparency, inclusivity, and citizen-centric service delivery. The key tenets of this initiative include the **Data Once Only Principle**, which minimises redundancy by ensuring that citizens provide their information only once; **Coordinated Governance**, which fosters seamless interdepartmental collaboration; and **Citizen-Centricity**, which ensures equitable access to services and responsiveness to citizen needs.

To realise this vision in Odisha, it is essential to establish a unified, reliable system that underpins these principles in practice. This requires a robust digital infrastructure that not only streamlines data management but also enhances service efficiency and accountability. SUJOG, as the **Single Source of Truth (SSoT)**, is the key enabler of this transformation. By serving as the authoritative platform for urban service data and operations, SUJOG can:

1. Eliminates redundancies in data collection and reduces citizen inconvenience.
2. Aggregates its registries into shared data sources, establishing them as the single source of urban data for the Odisha government.
3. Facilitates informed decision-making for better governance.

By providing a unified, authoritative source for data and services, SUJOG can address the challenges of fragmented governance and inconsistent service delivery. It can eliminate redundancies, build trust through accuracy, and enable informed decision-making. Without **SUJOG as the SSoT, the transformative goals of Citizen-Centric Urban Governance cannot be fully realised.**

Despite its potential, due to the existence of parallel paper trail practice, SUJOG is currently not utilised as the Single Source of Truth across Urban Local Bodies (ULBs) in Odisha.

This study empirically suggests the following steps that will help SUJOG to become the Single Source of Truth for Urban Governance in Odisha:

A ROAD TO CITIZEN CENTRIC URBAN GOVERNANCE

Step 1: Training for Employees

Conduct hands-on training sessions for employees to familiarise them with SUJOG's functionalities. This can be structured as two phases

Phase 1: Training on User Acceptance Testing (UAT)

- Module-wise virtual training on UAT for SUJOG users.
- Ensure diversity in training participation to include employees across roles (Makers, Checkers and Approvers).
- Build employee trust by transparently communicating SUJOG's roadmap to becoming the SST within 18 months. In the meantime, encourage maximum platform utilisation.
- Start compiling a list of departments where ULB-issued certificates are required to be submitted by the citizens (eg. Revenue, Banks, Electricity, etc.) [Prerequisite for Step 4].
- Debrief about the next phase and inform what is expected from the employees-feedback and suggestions for enhancement (Refer to Phase 2 for more details).

Phase 2: Feedback Session

- After two weeks of the UAT training, the second phase is to be initiated to collect feedback from the users.
- A structured feedback process to record issues and suggestions thematically using the 5P format (People, Processes, Policies, Product, and Platform).
- Collect suggestions for enhancing existing modules and proposals for additional modules so that all the ULB functions can be conducted through SUJOG.
- The exhaustive list of departments where ULB-issued certificates are required to be submitted by the citizens to be finalised.

Step 2: Fixing Issues, Enhancing Capabilities, and Adding Modules

- Resolve issues identified through step 1.
- Develop additional capabilities and integrate new modules, such as Miscellaneous Collections, to support holistic service coverage through SUJOG.
- Migrate all legacy data from paper (or other sources) to SUJOG

A ROAD TO CITIZEN CENTRIC URBAN GOVERNANCE

Step 3: Addressing Unauthorised Property Issues

- Issue notifications to include unauthorised properties as a property type in Holding Tax and hence in SUJOG.
- Update certificates to explicitly state their authenticity and conditions for unauthorised properties.
- Unauthorised properties should have an additional marker in their property ID to ensure a water-tight separation between them and authorised properties (e.g., PT-UN-XXXXXX).

Step 4: Issue Department Notifications

- General- Exclusive validity to SUJOG-generated certificates, nullifying all other types of certificates.
- To the employees- Mandate the exclusive use of SUJOG for all the service delivery in the ULB.
- To other departments and offices- Notify concerned departments (an exclusive list of which is collected through Step 1) to recognise only SUJOG-issued certificates for official purposes.

Step 5: Citizen Awareness

- Launch targeted awareness campaigns to educate citizens about SUJOG and its benefits.
- Highlight the validity of certificates exclusively issued through SUJOG and ways of identifying if the certificate is generated through SUJOG.



EMPLOYEE PERCEPTIONS OF COORDINATED GOVERNANCE

Coordinated Governance is another important tenant of Citizen Centric Urban Governance. The study identified that the employees had a strong preference for establishing a platform that enables coordinated governance, streamline their interactions with other departments. Currently, coordination between departments such as WATCO, PWD, PHD, Tehsil, and the Sub-Collector's Office takes place through offline processes. These processes involve official letters, often supported by phone calls, which employees reported as being time-consuming and cumbersome. This is particularly challenging during high-pressure situations such as disaster management, where swift coordination is crucial.

A coordinated governance platform was seen by employees as a solution to many of these inefficiencies. They believe it would not only reduce delays but also improve the quality and timeliness of inter-departmental communication. As one employee noted, *"With coordinated governance, audits will be easier. We will be able to share our reports with much ease."* Another employee highlighted its potential to enhance operational efficiency by stating, *"We could share our lab test results with WATCO immediately."*

The current reliance on manual communication methods creates bottlenecks that could resolve by enabling real-time data sharing and collaboration. By centralising workflows and integrating data across departments, such a platform would empower employees to focus on their core responsibilities while fostering better coordination and responsiveness across the ULB ecosystem.

It should be noted that this section of the questionnaire was included to provide some initial directions, as the government is currently in the conceptual phase of developing a citizen centric urban governance, of which coordinated governance is a component. These questions were largely exploratory in nature, and only 9 employees were able to fully comprehend the concept of a coordinated governance and provide meaningful responses.

CONCLUSION

This study sheds light on the experiences of employees and citizens, the operational realities of Urban Local Bodies (ULBs), and the system's limitations, offering critical insights for enhancing citizen-centric urban governance in Odisha. Below is a summary of the findings:

Improved Ease of Work and Employee Engagement

Employees overwhelmingly affirmed the platforms' role in streamlining workflows, reducing paperwork, and enhancing efficiency. The high usability and intuitiveness scores reflect the system's effectiveness for digitally proficient users, particularly Computer Operators, who have emerged as the platforms' super users. However, ongoing training and support mechanisms remain vital for broader inclusivity and adoption across all user groups.

Persistence of Parallel Paper Trails

Despite the digital advancements, the reliance on parallel manual record-keeping persists due to **legacy policies**, **system limitations**, and **lack of trust** in the digital platform. Issues such as the inability to process unauthorised properties, limited reporting capabilities, and gaps in module functionalities compel employees to maintain manual records. These challenges emphasise the need for targeted system enhancements and a cultural shift toward embracing digital-first governance.

Potential of a Citizen-Centric Urban Governance

In line with the state's ambition, the study highlights the need for a platform that streamlines interdepartmental collaboration, enhances service delivery, and minimises redundancies, aligning with the government's vision for Citizen-Centric Urban Governance. To make SUJOG a truly inclusive and citizen-centric platform, it must function as the **Single Source of Truth (SSoT)** by centralising urban service data while integrating intuitive design improvements and multilingual accessibility to ensure seamless access for all users.



About the Author

MATHEWS P JOSEPH



Mathews, an anthropologist by training, is part of the Policy team at eGov, where he works in Monitoring, Evaluation, Research, and Learning (MERL). Over his three-years at eGov, he has conducted extensive field studies across Punjab, Odisha, Assam, and Kerala, evaluating the impact and effectiveness of digital public service delivery initiatives.

