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Office Of the
SHILLONG MUNICIPAL BOARD
Bishop Cotton Road, Shillong - 793001, Meghalaya
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SMB/Acctt/BUD/01/2016-17/73 Dated Shillong, the 13th October 2025

To,

The Director
Urban Affairs,
Meghalaya,
Shillong.

Sub: Submission of Budget for the year 2026-27.

Sir,

With reference to the above, I am to submit herewith the budget of the Shillong Municipal Board for the year 2026-27 prepared specified by the Accounting Manual for ULB in Meghalaya for favour of necessary action from your end.

Accounting codes as per the chart of Accounts have also been kept at 25 % of the total Expenditure of Shillong Municipal Board (excluding scheme fund).

Yours faithfully

Sd/-

Chief Executive Officer
Shillong Municipal Board.

Memo No. SMB/Acctt/BUD/01/2016-17/73-A Dated Shillong, the 13th October 2025

Copy to:

1. ~~The~~ State Informatics Officer NIC, Govt. of Meghalaya for uploading in the Shillong Municipal Board website.
2. Director of Economics and Statistics, Meghalaya Shillong for information.

Chief Executive Officer
Shillong Municipal Board.

BUDGET

2026-27.

SHILLONG MUNICIPAL BOARD
BISHOP COTTON ROAD
SHILLONG – 793 001.

Form BUD - 3

SHILLONG MUNICIPAL BOARD

SUMMARY OF BUDGET FOR THE PERIOD 2026 -27

Sr. No. ____

Particulars	Provisional for the previous year 2024-25	Budget Estimates for the current year 2025-26	Revised Estimates for the current year 2025-26	Budget Estimates for the next year 2026-27
	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5
Opening Balance*	**21459765.47**	**18305397.47**		**-28994602.53**
Add:				
Revenue Receipts	267396632.00	239800000.00		301400000.00
Capital Receipts	47100000.00	52000000.00		39000000.00
Total Rupees	**314496632.00**	**291800000.00**	0.00	340400000.00
Less:				
Revenue Expenditure	278651000.00	267600000.00		284500000.00
Capital Expenditure	39000000.00	71500000.00		40600000.00
Total Rupees	**317651000.00**	**339100000.00**	0.00	325100000.00
Closing Balance *	**18305397.47**	**(28994602.53)**	**0.00**	**(13694602.53)**

* Balances denote Boards own balance(Cash & Bank) but exclusive of ongoing scheme money

Form BUD - 4

SHILLONG MUNICIPAL BOARD

MAJOR ACCOUNT HEAD WISE BUDGET

FOR THE PERIOD 2026-27

S No	Major Account Head	Code	Provisional for the previous year 2024-25	Budget Estimates for the current year 2025-26	Revised Estimates for the current year 2025-26	Budget Estimates for the next year 2026-27
			Rs.	Rs.	Rs.	Rs.
	1		2	3	4	5
	REVENUE RECEIPTS					
	Tax Revenue	110	18000000.00	55000000.00		55000000.00
	Assigned Revenues and Compensation	120				
	Rental Income - Municipal Properties	130	17000000.00	23200000.00		25000000.00
	Fees and User Charges	140	37000000.00	40000000.00		40000000.00
	Sale and Hire Charges	150	50000.00	600000.00		600000.00
	Revenue Grants, Contributions and Subsidies	160	194846632.00	120000000.00		180000000.00
	Income from Investments	170	100000.00	600000.00		600000.00
	Interest Earned	171	100000.00	200000.00		100000.00
	Other Income	180	300000.00	200000.00		100000.00
	Total		267396632.00	239800000.00	0.00	301400000.00
	REVENUE EXPENDITURE					
	Establishment Expenses	210	240000000.00	220000000.00		241000000.00
	Administrative Expenses	220	9600000.00	4000000.00		10000000.00
	Operations and Maintenance	230	27000000.00	41000000.00		32000000.00
	Interest and Finance Charges	240	2051000.00	2600000.00		1500000.00
	Program Expenses	250				
	Revenue Grants, Contributions and Subsidies	260				
	Miscellaneous Expenses	271				
	Prior Period Item	280				
	Total		278651000.00	267600000.00	0.00	284500000.00

	CAPITAL RECEIPTS					
	Grants, Contributions for Specific purposes	320	20000000.00	10000000.00		10000000.00
	Secured Loans	330				
	Unsecured Loans	331				
	Deposits Received	340	100000.00	1000000.00		1000000.00
	Deposit Works	341		16000000.00		
	Investments - Other Funds	421				
	Earmarked Funds (UPA)	311				
	Other Receipts					
	Tax Revenue Collected in Advance	350	27000000.00			
	Receivables	431		25000000.00		28000000.00
	Total		**47100000.00**	**52000000.00**	**0.00**	**39000000.00**
	CAPITAL EXPENDITURE					
	Fixed Assets	410		10000000.00		10000000.00
	Capital Work in Progress	412				
	Investments - General Fund	420				
	Investments - Other Funds	421				
	Purchase of Stores	430	500000.00	500000.00		500000.00
	Prepaid Expenses	440				
	Loans, advances and deposits	460	8500000.00	6000000.00		100000.00
	Other Assets	470				
	Deposit Works	341	10000000.00	15000000.00		
	Other Liabilities (Sundry Creditors)	350		40000000.00		30000000.00
	Deposits Received (Refund)	340				
	Earmarked Funds (UPA)	311				
	Other Expenses	320	20000000.00			
	Total		**39000000.00**	**71500000.00**	**0.00**	**40600000.00**
	<u>Basic services to Urban Poor/ Slums:</u>					
	Housing (Due to the different land tenure system that the state is havings,the SMB has got no control on any housing project ,the Urban poors are generally residing in rented houses.)					N.A
	Water Supply		28700000.00	26500000.00		28000000.00
	Sanitation			29000000.00		32785000.00
	Solid Waste		9800000.00	11040000.00		10000000.00
	Primary Education		30841750.00			
	Health Care		21000.00	60000.00		40000.00
	Social Security		300000.00	300000.00		300000.00
	TOTAL OF BASIC SERVICES TO URBAN POOR/SLUMS		**69662750.00**	**66900000.00**		**71125000.00**

Note: Total Revenue Expenditure Budget of SMB for 2026-27 is Rs. 28,45,00,000/- out of which 25% ,i.e Rs.7,11,25,000/- is to be provided for Basic Services to Urban Poor/ Slum.