



SHILLONG MUNICIPAL BOARD

SUMMARY OF BUDGET FOR THE PERIOD 2027-28

Sr. No. _____

Particulars	Provisional for the previous year 2025-26	Budget Estimates for the current year 2026-27	Revised Estimates for the current year 2026-27	Budget Estimates for the next year 2027-28
	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5
Opening Balance *	18305397.47	31807812.47		-14492187.53
Add:				
Revenue Receipts	277612503.00	239800000.00		342120000.00
Capital Receipts	65100000.00	39000000.00		11000000.00
Total Rupees	342712503.00	278800000.00	0.00	353120000.00
Less:				
Revenue Expenditure	310210088.00	284500000.00		348000000.00
Capital Expenditure	19000000.00	40600000.00		20900000.00
Total Rupees	329210088.00	325100000.00	0.00	368900000.00
Closing Balance *	31807812.47	(14492187.53)	0.00	(30272187.53)

* Balances denote Boards own balance (Cash & Bank)


Chief Executive Officer
 Shillong Municipal Board



CAPITAL RECEIPTS							
Grants, Contributions for Specific purposes	320		30000000.00	10000000.00			10000000.00
Secured Loans	330						
Unsecured Loans	331						
Deposits Received	340		1000000.00	1000000.00			1000000.00
Deposit Works	341						
Investments - Other Funds	421						
Earmarked Funds (UPA)	311						
Other Receipts			35000000.00				
Tax Revenue Collected in Advance	350						
Receivables	431			28000000.00			
Total			65100000.00	39000000.00	0.00		11000000.00
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			800000.00
Prepaid Expenses	440						
Loans, advances and deposits	460		8500000.00	100000.00			100000.00
Other Assets	470						
Deposit Works	341						
Other Liabilities (Sundry Creditors)	350			30000000.00			10000000.00
Deposits Received (Refund)	340						
Earmarked Funds (UPA)	311						
Other Expenses	320		10000000.00				
Total			19000000.00	40600000.00	0.00		20900000.00
Basic services to Urban Poor/ Slums:							
Housing (Due to the different land tenure system that the state is having, the SMB has got no control on any housing project, the Urban poors are generally residing in rented houses.)							N.A
Water Supply			29820000.00	28000000.00			32000000.00
Sanitation			35600000.00	32785000.00			40000000.00
Solid Waste			11808500.00	10000000.00			14650000.00
Primary Education							
Health Care			24000.00	40000.00			50000.00
Social Security			300000.00	300000.00			300000.00
TOTAL OF BASIC SERVICES TO URBAN POOR/SLUMS			77552500.00	71125000.00			87000000.00

Note: Total Revenue Expenditure Budget of SMB for 2027-28 is Rs. 34,80,00,000/- out of which 25% i.e Rs.8,70,00,000/- provided for Basic Services to Urban Poor/ Slum.

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Form BUD - 4
SHILLONG MUNICIPAL BOARD
MAJOR ACCOUNT HEAD WISE BUDGET
FOR THE PERIOD 2027-28

S No	Major Account Head	Code	Provisional for the previous year 2025-26	Budget Estimates for the current year 2026-27	Revised Estimates for the current year 2026-27	Budget Estimates for the next year 2027-28
			Rs. 2	Rs. 3	Rs. 4	Rs. 5
	1					
	REVENUE RECEIPTS					
	Tax Revenue	110	49000000.00	55000000.00		49500000.00
	Assigned Revenues and Compensation	120				
	Rental Income - Municipal Properties	130	29074397.00	23200000.00		30000000.00
	Fees and User Charges	140	65220514.00	40000000.00		81000000.00
	Sale and Hire Charges	150	236630.00	600000.00		600000.00
	Revenue Grants, Contributions and Subsidies	160	131765683.00	120000000.00		180000000.00
	Income from Investments	170	1950174.00	600000.00		600000.00
	Interest Earned	171	101069.00	200000.00		120000.00
	Other Income	180	264036.00	200000.00		300000.00
	Total		277612503.00	239800000.00	0.00	342120000.00
	REVENUE EXPENDITURE					
	Establishment Expenses	210	262547114.00	241000000.00		300000000.00
	Administrative Expenses	220	11769811.00	10000000.00		12000000.00
	Operations and Maintenance	230	34695832.00	32000000.00		35000000.00
	Interest and Finance Charges	240	1197331.00	1500000.00		1000000.00
	Program Expenses	250				
	Revenue Grants, Contributions and Subsidies	260				
	Miscellaneous Expenses	271				
	Prior Period Item	280				
	Total		310210088.00	284500000.00	0.00	348000000.00

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