No. N-11015/3/2025-HFA-V-MoHUA (FTS-9196017)
Government of India
Ministry of Housing and Urban Affairs
Department of Urban Development
(HFA-V Division)
*****

3rd Floor, Sankalp Bhawan (GPOA-2),
KG Marg, New Delhi-110001
Dated: 29.10.2026

To

The Pay & Accounts Officer (Sectt.),
Ministry of Housing & Urban Affairs,
Sankalp Bhawan, New Delhi-110001

Sub.: Mother sanction for release of ₹75.00 lakh (including GST) to State Govt. of Himachal Pradesh as part amount of 2nd & final installment of Central Assistance for SLTC with 6 Specialists and 15 CLTCs with 32 Specialists for FY 2025-26 under Capacity Building activities of PMAY-U 2.0 Mission - reg.

Sir,

I am directed to convey the mother sanction of the Competent Authority to release an amount of **₹75,00,000/- (Rupees Seventy Five Lakh only) (including GST)** to State Govt. of Himachal Pradesh as part amount of 2nd & final installment of Central Assistance for SLTC with 6 Specialists and 15 CLTCs with 32 Specialists for FY 2025-26 under Capacity Building activities of Pradhan Mantri Awas Yojana – Urban 2.0 (PMAY-U 2.0) Mission under **SLS HP329 - 1989-PMAY (U) 2.0 (Others)** through SNA SPARSH. Details are enclosed at **Annexure-I & II** and also as under:

(₹ in lakh)

S. No.	Particulars	Total Expenditure incurred by the State	Admissible expenditure as per CB norms	GST @18% on admissible expenditure as per CB norms	GST deposited as per GST Challans and CA Certificate submitted by the State	Admissible GST amount	Total admissible expenditure (including GST) as per CB norms	Admissible Central Assistance (including GST) (90%)	Funds already released as 1st installment of Central Assistance for FY 2025-26	Admissible 2nd & final installment of Central Assistance (including GST) for FY 2025-26	Fund being released in this sanction as part amount of 2nd & final installment of Central Assistance (including GST) for FY 2025-26
i.	SLTC with 6 Specialists	74.36	74.36	13.38	13.55	13.38	87.74	78.97	38.88	40.09	75.00
ii.	15 CLTCs with 32 Specialists	173.45	173.45	31.22	32.76	31.22	204.67	184.20	98.28	85.92	
Total		**247.81**	**247.81**	**44.60**	**46.31**	**44.60**	**292.41**	**263.17**	**137.16**	**126.01**	**75.00**

2. Earlier, fund of **₹137.16 lakh** [₹38.88 lakh for SLTC (06 specialists) and ₹98.28 lakh for 15 CLTCs (37 specialists)] was released to State Govt. of Himachal Pradesh as 1st installment of Central Assistance for FY 2025-26 under Capacity Building activities of PMAY-U 2.0 Mission vide sanction letter of even number dated 06.11.2025. The State Govt. has submitted the entire Utilization Certificate (UC) of ₹137.16 lakh against the said release, which is **enclosed** herewith. Also, State Govt. of Himachal Pradesh has submitted copy of CA Certificate towards GST of Rs. 46.31 lakh deposited, which is **attached** herewith.

3. State Govt. of Himachal Pradesh has submitted the documents required for release of 2nd & final installment of Central Assistance for SLTC with 6 Specialists and 15 CLTCs with 32 Specialists for FY 2025-26 under Capacity Building activities of PMAY-U 2.0 Mission.

4. The above grant is subject to the following conditions:

i. The State will comply with the terms and conditions stipulated in the guidelines as par scheme guidelines under PMAY-U 2.0.

ii. The State will utilize the sanctioned grant for the purpose for which it is released. The State Govt./Nodal Agency shall furnish physical and financial progress reports every quarter.

iii. The State will furnish the details of expenditure/UC as per GFR 2017 along with the details of Specialists engaged as par scheme guidelines under PMAY-U 2.0.

iv. Further installment of funds will be considered on receipt of details of expenditure/UC from the State Govt. along with details of Specialists engaged as par scheme guidelines under PMAY-U 2.0, furnishing clarifications/supporting documents and submission of pending UCs under PMAY-U, if any.

v. The State Govt./Nodal Agency shall strictly monitor the progress of the preparatory work. All bills/voucher etc. should be safely kept at SLNA level for future audit and other references.

vi. The amount of Central Assistance approved will form a part of capacity building plan of the State under PMAY-U 2.0.

vii. Transfer of funds to different entities, if any may be made through PFMS, as applicable and where there is an element of cash transfer to individuals, the same may be made through DBT/EAT module of PFMS mode, as applicable.

5. The expenditure involved is debitable to the following Head of Account under Demand No. 60 of Ministry of Housing and Urban Affairs for the year 2026-27:

Major Head	3601	Grants-in-aid to State Governments
Sub-Major Head	06	Centrally Sponsored Scheme
Minor Head	101	Central Assistance/Share
Sub Head	31	Pradhan Mantri Awas Yojana (Urban)
Detailed Head	01	Assistance to State Govts.
Object Head	31.01.31	Grants-in-Aid-General

6. This admissible Central liability will be released to the Government of Himachal Pradesh on demand through SNA SPARSH only or/and as per the latest guidelines of Department of Expenditure. As the State has onboarded on SNA SPARSH, all the committed liabilities shall be released in SNA SPARSH only. The State Government is required to contribute approved State matching share under the scheme. The State to ensure timely release of State matching share.

7. As per rule 236(1) of GFR, 2017, the relevant accounts of the Grantee Institution(s)/Organisation(s) shall be open to inspection by the sanctioning authority and audit, both by the Comptroller and Auditor General of India under the provision of CAG (DPC) Act 1971 and internal audit by the Principal Accounts Office of the Ministry or Department, whenever the Institution or Organisation is called upon to do so.

8. This issues with the concurrence of the Integrated Finance Division vide **Notes # 170-172 of even number dated 29.09.2026.**

9. The sanction has been registered at **S. No.**354 in the Sanction Register of HFA Directorate (HFA-III Section) of the Ministry of Housing and Urban Affair for the year 2026-27.

Yours faithfully,

29/10/2026

(Ajit Kumar Bhadani)
Under Secretary to the Govt. of India

Encl.: As above.

Copy to:

1. Pr. Secretary/Secretary Urban Development Housing of State Government of Himachal Pradesh
2. Accountant General (A&E), Himachal Pradesh
3. CGM, RBI, CAS, Nagpur
4. Director (HFA-I/III/V), MoHUA
5. Joint Dir. (IFD), MoHUA
6. DS (Budget), MoHUA
7. PMU (MIS), HFA Directorate to place this sanction at appropriate place on the website of the Ministry.
8. Dy. Chief (MIS), HFA Directorate
9. Sanction folder

25/10/2026

(Ajit Kumar Bhadani)
Under Secretary to the Govt. of India

Annexure-I

Details of SLTC for FY 2025-26 in respect of State of Himachal Pradesh

(Amount in Rs.)

S. No.	Designation of the Specialists	Educational Qualification	Experience	Date of Joining	Date of Resignation	No. of completed months for which Specialists have worked	Salary per month paid by the State	Admissible Salary per month as per CB norms under PMAY-U 2.0	Total expenditure as per CB norms under PMAY-U 2.0	Total expenditure incurred by the State	Total admissible expenditure as per CB norms under PMAY-U 2.0	GST @ 18%	GST deposited as per CA Certificates and GST details submitted by the State	Admissible GST amount	Total admissible expenditure as per CB norms (including GST)	Admissible Central Assistance (including GST) (90%)
1	Social Development Specialist	Post Graduate	24	03.09.2012	-	12	1,14,750	1,20,000	14,40,000	13,77,000	13,77,000	2,47,860	13,55,086	13,38,444	87,74,244	78,96,820
2	GIS Specialist	Post Graduate	17	13.09.2012	-	12	1,14,750	1,20,000	14,40,000	13,77,000	13,77,000	2,47,860				
3	MIS Specialist	Post Graduate	22	06.01.2017	-	12	1,14,750	1,20,000	14,40,000	13,77,000	13,77,000	2,47,860				
4	Civil Engineer/ Urban Planner	Post Graduate	10	12.10.2020	-	12	1,03,950	1,20,000	14,40,000	12,47,400	12,47,400	2,24,532				
5	Civil Engineer/ Urban Planner	Post Graduate	10	14.10.2020	-	12	1,03,950	1,20,000	14,40,000	12,47,400	12,47,400	2,24,532				
6	Procurement Specialist	Post Graduate	28	15.03.2024	-	12	67,500	1,20,000	14,40,000	8,10,000	8,10,000	1,45,800				
Total							**6,19,650**	**7,20,000**	**86,40,000**	**74,35,800**	**74,35,800**	**13,38,444**	**13,55,086**	**13,38,444**	**87,74,244**	**78,96,820**

Admissible Central Assistance (including GST) for SLTC for FY 2025-26= Rs. 78.97 lakh
Funds already released as 1st installment of Central Assistance for SLTC for FY 2025-26= Rs. 38.88 lakh
Fund (including GST) being released as 2nd and final installment of Central Assistance for SLTC for FY 2025-26= Rs. 40.09 lakh

29/10/2026

Annexure-II

Details of CLTCs for FY 2025-26 in respect of State of Himachal Pradesh

(Amount in Rs.)

S. No.	Name of Cluster	No. of Cities/ULBs	Urban Population	No. of Specialists	Designation of the Specialists	Educational Qualification	Experience	Date of Joining	Date of Resignation	No. of completed months for which Specialists have worked	Salary per month paid by the State	Admissible salary per month as per CB norms under PMAY-U 2.0	Salary for broken months as per CB norms under PMAY-U 2.0	Salary for completed months as per CB norms under PMAY-U 2.0	Total expenditure as per CB norms under PMAY-U 2.0	Total expenditure incurred by the State	Total admissible expenditure as per CB norms under PMAY-U 2.0	GST @ 18%	GST deposited as per CA Certificte and GST details submitted by the State	Admissible GST amount	Total admissible expenditure (including GST) as per CB norms	Admissible Central Assistance (including GST) (90%)
1	Shimla	M Corp, Shimla	1,69,578	2	Civil Engineer	Post Graduate	5 Years	08.10.2020	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		NP Arki	3,040																			
		M. Corp, Solan	47,418		MIS Specialist	Post Graduate	5 Years	22.12.2020	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		NP Kandaghat	2,596																			
2	Nalagarh	MC Nalagarh	10,709	1	Civil Engineer/ Urban Planner	Post Graduate	5 Years	18.12.2020	14.05.2025	1	50,000	50,000	22,581	50,000	72,581	72,581	72,581	13,065				
		MC Baddi	40,919																			
		MC Parwanoo	8,758																			
		NP Kumhar	4,079																			
3	Nahan	MC Nahan	29,014	3	Social Dev. Specialist	Post Graduate	7 Years	19.01.2017	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		MC Paonta	25,183		MIS Specialist	Post Graduate	7 Years	01.02.2017	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		NP Rajgarh	3,083		Urban Infra. Specialist	Post Graduate	5 Years	09.10.2020	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		NP Shilai	6,545																			
4	Bilaspur	MC Bilaspur	13,654	2	Urban Infrastructure/ Architect	Post Graduate	5 Years	07.10.2020	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		MC Naina Devi Ji	1,204																			
		MC Ghumarwin	7,899																			
		NP Talai	2,372		MIS Specialist	Post Graduate	5 Years	03.10.2020	01.09.2025	5	50,000	50,000	1,667	2,50,000	2,51,667	2,46,766	2,46,766	44,418				
		NP Swarghat	2,780																			
		NP Jhanduta	2,576																			
5	Mandi	M Corp, Mandi	41,375	3	Urban Infra.	Post Graduate	5 Years	18.12.2020	15.10.2025	6	50,000	50,000	24,194	3,00,000	3,24,194	2,72,500	2,72,500	49,050				
		MC Sundernagar	24,344		Civil Engineer	Graduate	5 Years	16.02.2023	-	12	45,000	45,000	-	5,40,000	5,40,000	5,40,000	5,40,000	97,200				
		NP Karsog	2,010		GIS Specialist	Post Graduate	8 Years	16.02.2016	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
6	Nerchowk	MC Nerchowk	8,528	3	Urban Infrastructure	Graduate	5 Years	12.10.2020	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		MC Sariaghat	5,575		Civil Engineer	Post Graduate	5 Years	17.12.2020	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		NP Rewalsar	1821		MIS Specialist	Post Graduate	5 Years	01.10.2020	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		NP Sandhole	4494																			
		NP Dharampur	2453																			
		NP Baldwara	4617																			
7	Una	M Corp, Una	45604	3	Urban Infrastructure	Post Graduate	5 Years	07.10.2020	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		MC Santokhgarh	9363		Civil Engineer/ Urban Planner	Post Graduate	8 Years	16.02.2016	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		NP Mehatpur	9218		Social Dev. Specialist	Post Graduate	7 Years	06.02.2017	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		NP Tahliwal	3565																			
		NP Daulatpur	3763																			
		NP Gagret	3847																			
		NP Amb	7234																			
		NP Bangana	2564																			
8	Chamba	MC Chamba	19933	1	Urban Infra. Specialist	Graduate	7 Years	16.02.2016	-	12	45,000	45,000	-	5,40,000	5,40,000	5,40,000	5,40,000	97,200	32,75,956	31,22,162	2,04,67,509	1,84,20,758
		MC Dalhousie	7051																			
		NP Chowari	3770																			
		NP Banikhet	3809																			
9	Dharamshala	M. Corp, Dharamsh	53,545	2	Town Planning Specialist	Post Graduate	8 Years	16.02.2016	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		MC Kangra	9,528		MIS Specialist	Post Graduate	5 Years	01.01.2021	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		NP Shahpur	4,491																			
10	Baijnath	NP Baijnath	16,141	3	Urban Infra. Specialist	Post Graduate	5 Years	06.10.2020	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		M. Corp, Palampur	40,385		Social Dev. Specialist	Post Graduate	5 Years	14.10.2020	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		MC Nagrota	5,900		Civil Engineer	Graduate	5 Years	16.11.2020	-	12	45,000	45,000	-	5,40,000	5,40,000	5,40,000	5,40,000	97,200				
		MC Jogindernagar	5,335																			
11	Jawali	NP Jawali	10,960	3	Urban Infra. Specialist	Graduate	5 Years	07.10.2020	19.09.2025	5	45,000	45,000	28,500	2,25,000	2,53,500	2,53,500	2,53,500	45,630				
		MC Nurpur	9,809		MIS Specialist	Graduate	5 Years	01.10.2020	-	12	45,000	45,000		5,40,000	5,40,000	5,40,000	5,40,000	97,200				
		NP Kotla	2,323		Social Dev. Specialist	Post Graduate	5 Years	07.10.2020	-	12	50,000	50,000		6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		NP Nagrota Surian	9,983																			
12	Nadaun	MC Dehra	4816	1	Social Dev. Specialist	Post Graduate	5 Years	17.12.2020	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		MC Jawalamukhi	7869																			
		NP Khundian	2013																			
		MC Nadaun	7471																			
13	Hamirpur	M Corp, Hamirpur	41752	1	MIS Specialist	Graduate	5 Years	05.10.2020	-	12	45,000	45,000	-	5,40,000	5,40,000	5,40,000	5,40,000	97,200				
		MC Sujanpur	7943																			
		NP Bhota	1458																			
		NP Bhoranj	3,759																			
		NP Barsar	7,132																			
14	Theog	MC Rampur	9239	2	Urban Infra. Specialist	Post Graduate	5 Years	07.10.2020	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		MC Rohru	6875																			
		NP Narkanda	901																			
		NP Chopal	1851																			
		NP Kotkhai	1190																			
		NP Jubbal	1640																			
		MC Theog	4353		Social Dev. Specialist	Post Graduate	5 Years	12.10.2020	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		MC Sunni	5089																			
		NP Nirwa	2216																			
		NP Chirgaon	3383																			
15	Kullu	MC Kullu	18536	2	Social Dev. Specialist	Post Graduate	7 Years	08.03.2018	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		MC Manali	8096		Civil Engineer	Post Graduate	5 Years	12.10.2020	-	12	50,000	50,000	-	6,00,000	6,00,000	6,00,000	6,00,000	1,08,000				
		NP Banjar	1414																			
		NP Nirmand	2041																			
		NP Bhaulier	4475																			
Total	**15**	**74**	**-**	**32**	**-**								**76,941**	**1,61,85,000**	**1,74,01,941**	**1,73,45,347**	**1,73,45,347**	**31,22,162**	**32,75,956**	**31,22,162**	**2,04,67,509**	**1,84,20,758 (Say Rs. 184.20 lakh)**

Admissible Central Assistance (including GST) for CLTCs for FY 2025-26= Rs. 184.20 lakh
Fund already released as 1st installment of Central Assistance for CLTCs for FY 2025-26= Rs. 98.28 lakh
Fund (including GST) being released as 2nd & final instalment of Central Assistance for CLTCs for FY 2025-26= Rs. 85.92 lakh

29/10/2026

GFR 12 – C

[(See Rule 239)]

FORM OF UTILIZATION CERTIFICATE (FOR STATE GOVERNMENTS)

(Where expenditure incurred by Govt. bodies only)

Pradhan Mantri Awas Yojana, Urban (PMAY-U 2.0)
Himachal Pradesh

Period: 2025-26

Sr. No.	Letter No. and Date	Amount (in Rs.)	Certified that out of Rs. 1,37,16,000/- grants sanctioned (Central Share) during the year 2025-26 in favour of Govt. of Himachal Pradesh Department of Urban Development under the Ministry Department Letter Nos given in the margin, a sum of Rs. 1,37,16,000/- (Rs. One Crore, Thirty Seven Lakh, Sixteen Thousand only) against Central Share has been utilized for the purpose Capacity Building Activities (Salary of SLTC & CLTC) under PMAY-U 2.0 for which it was sanctioned and the balance of Rs. Nil remaining unutilized at the end of the year has been surrendered to Government will be adjusted towards the grants payable during the next year
1.	F. No. – N - 11015/3/2025-HFA-V-MoHUA (FTS-9196017) dated 06/11/2025 (Centre Share)	1,37,16,000/-	
	Grand Total	1,37,16,000/-	

Certified that I have satisfied myself that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the propose for which it was sanctioned.

Kind of checks exercised

1. Verification of amount from the Cash Book.
2. Actual disbursement to the Staff.

Director
Urban Development
Himachal Pradesh

Signature
Designation: Director, PMAY-U 2.0
Date

(Counter Signature)

Principal Secretary (UD) to the
Govt. of Himachal Predesh.
Shimla-171...
Government of Himachal Pradesh

(2)

GFR 12 – C

[(See Rule 239)]

FORM OF UTILIZATION CERTIFICATE (FOR STATE GOVERNMENTS)

(Where expenditure incurred by Govt. bodies only)

Pradhan Mantri Awas Yojana, Urban (PMAY-U 2.0)
Himachal Pradesh

Period: 2025-26

Sr. No.	Letter No. and Date	Amount (in Rs.)	
1.	**UD-C(10)-9/2024 dated 09/12/2025 (State Share)**	**15,24,000/-**	Certified that out of **Rs. 15,24,000/-** grants sanctioned (State Share) during the **year 2025-26** in favour of **Govt. of Himachal Pradesh Department of Urban Development** under the Ministry/Department Letter Nos. given in the margin. a sum of **Rs. . 15,24,000/-** (Rs. Fifteen Lakh, Twenty Four Thousand only) against State Share has been utilized for the purpose Capacity Building Activities (Salary of SLTC & CLTC) under PMAY-U 2.0 for which it was sanctioned and the balance of **Rs. Nil** remaining unutilized at the end of the year has been surrendered to Government will be adjusted towards the grants payable during the next year.
Grand Total		**15,24,000/-**	

Certified that I have satisfied myself that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the propose for which it was sanctioned.

Kind of checks exercised

1. Verification of amount from the Cash Book.
2. Actual disbursement to the Staff.

Signature
Designation-Mission Director, PMAY-U 2.0
Date

Director
Urban Development
Himachal Pradesh

(Counter Signature) Pr. Secretary (UD)

Principal Secretary (UD) to the
Govt. of Himachal Pradesh,
Shimla. H.P.

RAJEEV SOOD & CO.
CHARTERED ACCOUNTANTS
71, MIDDLE BAZAR, SHIMLA
rajeevsood_co@yahoo.co.in
9817033330

To,
Director
Department of Urban Development
Shimla, Himachal Pradesh

Name of work: Manpower Supply Service for SLTC & CLTC under PMAY-U 2.0

Subject: Payment of GST amount paid by NIELIT, Shimla towards raised invoices

Dear Sir,

This certificate issued on the request of **NIELIT, Shimla** regarding the above mentioned subject.
The NIELIT, Shimla has requested us to certify the details of payment of GST on the Invoice raised by the organization towards services rendered with respect to above mentioned manpower supply services for SLTC & CLTC under PMAY-U 2.0. After verifying the relevant records produced to us , we here by certify that the NIELIT, Shimla has raised Invoice towards services rendered in respect of above mentioned manpower supply services, on which the NEILIT, Shimla has paid GST of Rs.48,47,330/- with its respective monthly GST Tax liability as per details given below:

			SLTC			CLTC			
Sr. No	Inv. No.	Date	Taxable Amount	CGST @9%	SGST @9%	Taxable Amount	CGST @9%	SGST @9%	Total Inv. Value
1	61072	08.04.2025	408997	36810	36810	1484992	133649	133649	2234907
2	61600	08.05.2025	408997	36810	36810	1439992	129599	129599	2181807
3	62071	10.06.2025	408997	36810	36810	1415315	127378	127378	2152688
4	62554	10.07.2025	408997	36810	36810	1394992	125549	125549	2128707
5	63603	08.08.2025	408997	36810	36810	1394992	125549	125549	2128707
6	64136	10.09.2025	408997	36810	36810	1394992	125549	125549	2128707
7	64659	09.10.2025	552152	49694	49694	1450167	130515	130515	2362737
8	65663	10.11.2025	552152	49694	49694	1404194	126377	126377	2308488

9	66206	10.12.2025	552152	49694	49694	1375000	123750	123750	2274040
10	66727	08.01.2026	574236	51681	51681	1430000	128700	128700	2364998
11	67262	10.02.2026	574236	51681	51681	1430000	128700	128700	2364998
12	67280	17.02.2026	892450	80321	80321	1155145	103963	103963	2416163
13	67802	10.03.2026	574236	51681	51681	1430000	128700	128700	2364998
14	68358	09.04.2026	574236	51681	51681	1430000	128700	128700	2364998
	Total		**7299832**	**656987**	**656987**	**19629781**	**1766678**	**1766678**	**31776943**

For Rajeev Sood & Co.
Chartered Accountants
FRN: 010478N

RAJEEV SOOD & CO. CHARTERED ACCOUNTANTS SHIMLA

Rajeev Sood M.B.
Partner
M.No. 088357

Place: - Shimla
Date: - 01.06.2026
UDIN: 26088357FUREIQ3712

A. SINGHI & ASSOCIATES
CHARTERED ACCOUNTANTS
19, GANJ ROAD, SHIMLA -171001
e-mail: amansinghiaca@yahoo.co.in

Cell: +919218560010
+917018529164

To,

Director
Department of Urban Development
Shimla, Himachal Pradesh

Name of work: Manpower Supply Service for SLTC under PMA Y-U-2.0

Subject: Payment of GST amount paid by HPSEDC, Shimla towards raised invoices

Dear Sir,

Your Department has requested HPSEDC, Shimla and certificate received from Urban Development to certify the following detail of the Goods and Services Tax (GST) paid on the invoices raised by HPSEDC towards the Deployment of manpower on outsource, Namely PROCUREMENT SPECIALIST-01, provided to your department for the **State Level Technical Cell (SLTC) under PMAY-U 2.0**.

Based on the examination and verification of the books of account, GST records, invoices, GST returns, and other relevant documents and information produced before us, we hereby certify that HPSEDC, Shimla has raised invoices towards the aforesaid manpower supply services and has duly discharged the applicable GST liability thereon.

We further certify that an aggregate GST amount of **Rs. 1,57,232/- (Rupees One Lakh Fifty-Seven Thousand Two Hundred Thirty Two Only)** has been paid by HPSEDC, Shimla through its respective monthly GST returns against the said invoices. The details of the GST paid are as under:

Department of Urban Development, HP, Shimla-2 GST ON Payment of Salary bills for the F.Y. 2025-26 (PMAY-U 2.0)								
			SLTC					
Sr. No.	Invoice No.	Date	Taxable Amt	Adm. Charges including round off)	Total	CGST	SGST	Total
1	HPSEDC/MP/04/25/00199	06.04.2025	47619	2381	50000	4500	4500	59000
2	HPSEDC/MP/05/25/00038	02.05.2025	47619	2381	50000	4500	4500	59000
3	HPSEDC/MP/06/25/00032	02.06.2025	47619	2381	50000	4500	4500	59000
4	HPSEDC/MP/07/25/00058	02.07.2025	47619	2381	50000	4500	4500	59000
5	HPSEDC/MP/08/25/00029	01.08.2025	47619	2381	50000	4500	4500	59000
6	HPSEDC/MP/09/25/00128	03.09.2025	47619	2381	50000	4500	4500	59000

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7	HPSEDC/MP/10/25/00917	01.10.2025	64286	3214	67500	6075	6075	79650
8	HPSEDC/MP/11/25/01789	03.11.2025	64286	3214	67500	6075	6075	79650
9	EDC/12/25/03057	03.12.2025	64286	3214	67500	6075	6075	79650
10	EDC/01/26/04032	05.01.2026	67500	3375	70875	6379	6379	83633
11	EDC/02/26/05123	04.02.2026	67500	3375	70875	6379	6379	83633
12	EDC/03/26/06212	05.03.2026	67500	3375	70875	6379	6379	83633
13	EDC/03/26/06886	24.03.2026	83335	4167	87502	7875	7875	103252
14	EDC/04/26/07452	04.04.2026	67500	3375	70875	6379	6379	83633

This certificate has been issued solely on the basis of the records and information made available to us by HPSEDC, Shimla and is intended only for the purpose stated above. It should not be used or relied upon for any other purpose without our prior written consent.

For A. Singhi & Associates,
Chartered Accountants,

(Aman Singhi)
Partner
UDIN: **26509257WJXPJZ9404**
Place: Shimla
Date: 01.07.2026