

RANDALL & Co

Chartered Accountants

Randall Kharsyntiew, FCA
Membership No. 058623
Firm Regn. No. 324635E
GSTIN : 17AGZPK7169D1ZR

AUDITORS' REPORT

SHANGPUNG COLLEGE

NONGRIM SHANGPUNG : WEST JAINTIA HILLS : MEGHALAYA

1. We have audited the attached Balance Sheet of SHANGPUNG COLLEGE : NONGRIM SHANGPUNG : WEST JAINTIA HILLS : MEGHALAYA as at 31st March, 2023 and the Receipts and Payments Account & Income and Expenditure Account for the year ended on that date, signed by us under reference to this report.
2. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion, proper books of accounts as required by law have been kept by the institution so far as appears from our examination of these books and the aforementioned Balance Sheet are in agreement therewith.
4. In our opinion and the best of our information and according to the explanations given to us, the said accounts, give a true and fair view :
 - a) In the case of Balance sheet, of the state of affairs of the institution as at 31st March , 2023
and
 - b) In the case of Income and Expenditure Account, of the Deficit for the year ended on that date



For RANDALL & Co.
Chartered Accountants


(Mr Randall Kharsyntiew)
Proprietor
UDIN: 25058623BMIXTD9076

Dated Shillong
The 1st December, 2025

RANDALL & Co

Chartered Accountants

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SHANGPUNG COLLEGE NONGRIM SHANGPUNG : WEST JAINTIA HILLS : MEGHALAYA

BALANCE SHEET AS AT 31ST MARCH 2023

(all figures in Indian Rupees)

Liabilities	₹	Assets	₹
CAPITAL FUND :		ASSET	
As per Last Account	37155216.92	Fixed Assets:	
(-) Deficit transferred from Income and Expenditure Account	<u>1728410.00</u>	As per Schedule	30777662.00
	35426806.92	CURRENT ASSETS :	
		Cash In Hand	594735.00
		Cash at Bank :	
		With HDFC Bank Ltd,	
		A/c No 50100477685199	1131788.00
		Meghalaya Rural Bank,	
		A/c No 15008041256	678257.92
		Meghalaya Rural Bank,	
		A/c No 87002319291	<u>2244364.00</u>
			4649144.92
Total Rupees	<u><u>35,426,806.92</u></u>	Total Rupees	<u><u>35,426,806.92</u></u>

In terms of our report of even date

for Randall & Co.
Chartered Accountants



RANDALL KHARSYNTIEW
(Membership No.058623)

Place : Shillong
Date : 01.12.2025

RANDALL & Co

Chartered Accountants

Randall Kharsyntiew, FCA

Membership No. 058623

Firm Regn. No. 324635E

GSTIN : 17AGZPK7169D1ZR

SHANGPUNG COLLEGE
NONGRIM SHANGPUNG : WEST JAINTIA HILLS : MEGHALAYA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023
(all figures in Indian Rupees)
₹

Income from

Session Fees/ Admission Fees etc	911250.00	
Exam Fees	512200.00	
Registration Fees	55650.00	
College Bus	205000.00	
Sale of Neck Ties	700.00	
Grant from Govt Deptt	65000.00	
Grant from DHTE, Shillong	15482796.00	17232596.00

Bank Interest

57974.00

Excess of Expenditure over Income Account transferred
to Capital Fund Account

1728410.00

Total Rupees

19,018,980.00

Expenditure:

₹

Salary and Allowances

Salary- College Post	340176.00	
Salary - Sanction Post	12915474.00	13255650.00

Operational Expenses

Travel Expenses	68200.00	
Office Expenses	143145.00	
Printing and Stationery	31651.00	
Library Expenses	12922.00	
Exam Fees	442110.00	
Furniture	5500.00	
Registration Fee	29400.00	
Sports/Activities	145954.00	
Donation	2000.00	
Affiliation Fee	15000.00	
Wages	13500.00	
Electricity charges	26626.00	
Awareness Programme	11360.00	947368.00

Contribution

NPS Contribution 2734410.00

Depreciation

2081552.00

Total Rupees

19,018,980.00



In terms of our report of even date
for RANDALL & CO.
Chartered Accountants

RANDALL KHARSYNTIEW
(Membership No. 058623)

Mobile : (O) 9863064300

email : khrandall@yahoo.com

Place : Shillong

Date : 01.12.2025

Rngi Jynriew Rum, Lawjynriew
Nongthymmai, Shillong - 793014, Meghalaya

SHANGPUNG COLLEGE
NONGRIM SHANGPUNG : WEST JAINTIA HILLS : MEGHALAYA

Scheduled Annexed To and Forming Part of the Balance Sheet as at 31.03.2023

Detail of Fixed Assets for the Year Ended 31.03.2023

Name of an Assets	WDV on 01.04.2022	Addition During the Year	Sale During the Year	Total	Current Depreciation	WDV on 31.03.2023
Block 5%						
Building- RCC	23572931.00	1225000.00	-	24797931.00	1239897.00	23558034.00
Assam Type	5326275.00			5326275.00	266314.00	5059961.00
Block 10%						
Furniture and Fixture	1533208.00		-	1533208.00	153321.00	1379887.00
Block 15%						
Equipment	234,800.00		-	234800.00	35220.00	199580.00
Block 40%						
Computer	967000.00		-	967000.00	386800.00	580200.00
Total Rupees	31634214.00	1225000.00	-	32859214.00	2081552.00	30777662.00

