

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, 2025 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 , 2025
and
 - b) In the case of Income and Expenditure Account, of the surplus for the year ended on that date



For RANDALL & Co.
Chartered Accountants

(Mr Randall Kharsyntiew)
Proprietor

UDIN: 25058623BMIXTF8300

Dated Shillong
The 1st December, 2025

RANDALL & Co

Chartered Accountants

Randall Kharsyntiew, FCA
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SHANGPUNG COLLEGE NONGRIM SHANGPUNG : WEST JAINTIA HILLS : MEGHALAYA

BALANCE SHEET AS ON 31ST MARCH 2025

(all figures in Indian Rupees)

Liabilities	₹	Assets	₹
CAPITAL FUND:		FIXED ASSET:	
As per Last Account	36,101,024.92	As per Schedule	27,915,481.00
(+) Surplus transferred from Income and Expenditure Account	<u>793,275.92</u>	CURRENT ASSETS :	
	36894300.84	Cash in Hand	551.00
		Cash at Bank	
		With HDFC Bank Ltd,	
		A/c No 50100477685199	3801014.00
		Meghalaya Rural Bank,	
		A/c No 15008041256	2289990.84
		Meghalaya Rural Bank,	
		A/c No 87002319291	<u>2887264.00</u>
			8978819.84
Total Rupees	<u><u>36,894,300.84</u></u>	Total Rupees	<u><u>36,894,300.84</u></u>



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 NONGRIM SHANGPUNG : WEST JAINTIA HILLS : MEGHALAYA

GSTIN : 17AGZPK7169D1ZR

SHANGPUNG COLLEGE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2025

(all figures in Indian Rupees)

₹

Income from

Session Fees/ Admission Fees etc	2039800.00	
Exam Fees	857260.00	
Registration Fees	43700.00	
Contribution	517200.00	
College Bus	465550.00	
Bill Books	120.00	
Library Fees	200.00	
Grant from Govt Deptt	20000.00	
Grant from DHTE, Shillong	27144048.00	31087878.00

Bank Interest

744571.00

Transfer from :

Old Library A/c	24712.00	
Megh Aids Control Society	20000.00	44712.00

Refund from:

NPS	870588.00	
Arrear DA	89314.00	959902.00

Total Rupees

32,837,063.00

Expenditure:

₹

Salary and Allowances

Salary- College Post	467246.00	
Salary- Sanction Post	23780176.00	24247422.00

Operational Expenses

Travel Expenses	115899.00	
Office Expenses	341143.00	
Printing and Stationery	121340.00	
Library Expenses	164017.00	
Exam Fees	687540.00	
Registration Fee	17100.00	
Sports/Activities	173921.00	
Repayment to SRS	100000.00	
ID Cards	28050.00	
Electricity Charges	14268.00	
Maintenance of Building	240240.00	
Affiliation fee	59850.00	
Bank Charges	3443.00	
College Bus expenses	260440.00	
Awareness Programme/ Workshops	19140.00	
Wages	6500.00	
Remuneration	27600.00	2380491.08

Contribution:

NPS Contribution 3517467.00

Depreciation

1898407.00

Excess of Income over Expenditure
Account transferred to Fund Account

793275.92

Total Rupees

32,837,063.00



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

RANDALL KHARSYNTIEW
(Membership No.058623)

Place : Shillong

Date : 01.12.2025

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

Mobile : (O) 9863064300
email : khrandall@yahoo.com

RANDALL & Co

Chartered Accountants

Randall Kharsyntiew, FCA

Membership No. 058623

Firm Regn. No. 324635E

GSTIN : 17AGZPK7169DIZB

SHANGPUNG COLLEGE

NONGRIM SHANGPUNG : WEST JAINTIA HILLS : MEGHALAYA

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2025

(all figures in Indian Rupees)

RECEIPTS	₹	PAYMENTS	₹
Opening Balance :		Salary and Allowances	
Cash In Hand	761615.00	Salary- College Post	467246.00
Cash at Bank		Salary- Sanction Post	23780176.00
With HDFC Bank Ltd,			24247422.00
A/c No 50100477685199	2942278.00	Operational Expenses	
Meghalaya Rural Bank,		Travel Expenses	115899.00
A/c No 15008041256	957930.92	Office Expenses	341143.00
Meghalaya Rural Bank,		Printing and Stationery	121340.00
A/c No 87002319291	2246941.00	Library Expenses	164017.00
	6908764.92	Exam Fees	687540.00
		Registration Fee	17100.00
		Sports/Activities	173921.00
		Repayment to SRS	100000.00
		ID Cards	28050.00
		Electricity Charges	14268.00
		Maintenance of Building	240240.00
		Affiliation fee	59850.00
		Bank Charges	3443.08
		College Bus expenses	260440.00
		Awareness Programme/ Workshops	19140.00
		Wages	6500.00
		Remuneration	27600.00
			2380491.08
		Fixed Assets	
		Furniture	80820.00
		Computers	540808.00
			621628.00
		Contribution:	
		NPS Contribution	3517467.00
		Closing Balance :	
		Cash In Hand	551.00
		Cash at Bank	
		With HDFC Bank Ltd,	
		A/c No 50100477685199	3801014.00
		Meghalaya Rural Bank,	
		A/c No 15008041256	2289990.84
		Meghalaya Rural Bank,	
		A/c No 87002319291	2887264.00
			8978819.84
Total Rupees	39745827.92	Total Rupees	39745827.92

In terms of our report of even date

for RANDALL & CO.
Chartered Accountants



RANDALL KHARSYNTIEW
(Membership No.058623)

Place : Shillong
Date : 01.12.2025

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Nongthymmai, Shillong - 793014, Meghalaya

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email : khrandall@yahoo.com

SHANGPUNG COLLEGE
NONGRIM SHANGPUNG : WEST JAINTIA HILLS : MEGHALAYA

Scheduled Annexed To and Forming Part of the Balance Sheet as at 31.03.2025

Detail of Fixed Assets for the Year Ended 31.03.2025

Name of an Assets	WDV on 01.04.2024	Addition During the Year	Sale During the Year	Total	Current Depreciation	WDV on 31.03.2025
Block 5%						
Building- RCC	22503632.00		-	22503632.00	1125182.00	21378450.00
Assam Type	4806963.00			4806963.00	240348.00	4566615.00
Block 10%						
Furniture and Fixture	1339278.00	80820.00	-	1420098.00	142010.00	1278088.00
Block 15%						
Equipment	169643.00		-	169643.00	25446.00	144197.00
Block 40%						
Computer	372744.00	540808.00	-	913552.00	365421.00	548131.00
Total Rupees	29192260.00	621628.00	-	29813888.00	1898407.00	27915481.00

