

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, 2024 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 , 2024
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: 25058623BMIXTE1636

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 2024

(all figures in Indian Rupees)

Liabilities		Assets	
	₹		₹
CAPITAL FUND:		FIXED ASSET	
As per Last Account	35426806.92	As per Schedule	29192260.00
(+) Surplus transferred from Income and Expenditure Account	<u>674218.00</u>	CURRENT ASSETS :	
	36101024.92	Cash In Hand	761615.00
		Cash at Bank	
		With HDFC Bank Ltd,	
		A/c No 50100477685199	2942278.00
		Meghalaya Rural Bank,	
		A/c No 15008041256	957930.92
		Meghalaya Rural Bank,	
		A/c No 87002319291	<u>2246941.00</u>
			6908764.92
Total Rupees	<u><u>36,101,024.92</u></u>	Total Rupees	<u><u>36,101,024.92</u></u>

Place : Shillong
Date : 01.12.2025



for Randall & Co.
Chartered Accountants


RANDALL KHARSYNTIEW
(Membership No.058623)

RANDALL & Co

Chartered Accountants

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SHANGPUNG COLLEGE NONGRIM SHANGPUNG : WEST JAINTIA HILLS : MEGHALAYA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024
(all figures in Indian Rupees)

₹

Income from

Session Fees/ Admission Fees etc	1294500.00	
Exam Fees	508850.00	
Registration Fees	18300.00	
ID, Ties & Bill Books	4200.00	
Youth Fest	9000.00	
Grant from Govt Deptt	15000.00	
Grant from DHTE, Shillong	24575352.00	
Contribution from Fete Committee	46000.00	26471202.00

Bank Interest

74964.00

Refund from :

NPS	56807.00	
Arrear DA	195108.00	251915.00

Total Rupees

26,798,081.00

₹

Expenditure:

Salary and Allowances

Salary- College Post	169000.00	
Salary- Sanction Post	21287864.00	21456864.00

Operational Expenses

Travel Expenses	66000.00	
Office Expenses	160734.00	
Printing and Stationery	56416.00	
Library Expenses	85124.00	
Exam Fees	389494.00	
Registration Fee	18300.00	
Miscellaneous Expenses	60998.00	
Sports/Activities	149995.00	
ID Cards	21320.00	
Electricity Charges	12399.00	
Awareness Programme	6040.00	1026820.00

Contribution

NPS Contribution		1775537.00
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Depreciation

1864642.00

Excess of Income over Expenditure
Account transferred to Capital Fund Account

674218.00

Total Rupees

26,798,081.00



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

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SHANGPUNG COLLEGE
NONGRIM SHANGPUNG : WEST JAINTIA HILLS : MEGHALAYA

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024
(all figures in Indian Rupees)

RECEIPTS	₹	PAYMENTS	₹
Opening Balance :		Salary and Allowances	
Cash In Hand	594735.00	Salary- College Post	169000.00
Cash at Bank		Salary- Sanction Post	<u>21287864.00</u>
With HDFC Bank Ltd,			21456864.00
A/c No 50100477685199	1131788.00	Operational Expenses	
Meghalaya Rural Bank,		Travel Expenses	66000.00
A/c No 15008041256	678257.92	Office Expenses	160734.00
Meghalaya Rural Bank,		Printing and Stationery	56416.00
A/c No 87002319291	<u>2244364.00</u>	Library Expenses	85124.00
	4649144.92	Exam Fees	389494.00
		Registration Fee	18300.00
Income from		Miscellaneous Expenses	60998.00
Session Fees/ Admission Fees etc	1294500.00	Sports/Activities	149995.00
Exam Fees	508850.00	ID Cards	21320.00
Registration Fees	18300.00	Electricity Charges	12399.00
ID, Ties & Bill Books	4200.00	Awareness Programme	<u>6040.00</u>
Youth Fest	9000.00		1026820.00
Grant from Govt Deptt	15000.00	Contribution	
Grant from DHTE, Shillong	24575352.00	NPS Contribution	1775537.00
Contribution from Fete Committee	<u>46000.00</u>	Fixed Assets	
	26471202.00	Building	130000.00
		Furniture	108200.00
		Computers	<u>41040.00</u>
			279240.00
Bank Interest		74964.00	Closing Balance :
			Cash In Hand
			761615.00
			Cash at Bank
			With HDFC Bank Ltd,
Refund from :			A/c No 50100477685199
NPS	56807.00		2942278.00
Arrear DA	<u>195108.00</u>	251915.00	Meghalaya Rural Bank,
			A/c No 15008041256
			957930.92
			Meghalaya Rural Bank,
			A/c No 87002319291
			<u>2246941.00</u>
			6908764.92
Total Rupees	<u>31,447,225.92</u>	Total Rupees	<u>31,447,225.92</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

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

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email : khrandall@yahoo.com

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SHANGPUNG COLLEGE
NONGRIM SHANGPUNG : WEST JAINTIA HILLS : MEGHALAYA

Scheduled Annexed To and Forming Part of the Balance Sheet as at 31.03.2024

Detail of Fixed Assets for the Year Ended 31.03.2024

Name of an Assets	WDV on 01.04.2023	Addition During the Year	Sale During the Year	Total	Current Depreciation	WDV on 31.03.2024
Block 5%						
Building- RCC	23558034.00	130000.00	-	23688034.00	1184402.00	22503632.00
Assam Type	5059961.00			5059961.00	252998.00	4806963.00
Block 10%						
Furniture and Fixture	1379887.00	108200.00	-	1488087.00	148809.00	1339278.00
Block 15%						
Equipment	199580.00		-	199580.00	29937.00	169643.00
Block 40%						
Computer	580200.00	41040.00	-	621240.00	248496.00	372744.00
Total Rupees	30777662.00	279240.00	-	31056902.00	1864642.00	29192260.00

