

# **AUDIT REPORT**

FOR THE ACCOUNTING YEAR

**2023-2024**

OF

**CAMBRIDGE INSTITUTE OF  
TEACHER EDUCATION (A UNIT  
OF KAMLA NEHRU VIDYA  
MANDIR)**

BY  
AUDITORS :

**K. PANDEYA & CO.**  
**CHARTERED ACCOUNTANTS**  
(102, SHAHDEO ENCLAVE , NEAR TV TOWER, RATU  
ROAD, RANCHI-834001)

**CAMBRIDGE INSTITUTE OF TEACHER EDUCATION (A UNIT OF KAMLA NEHRU VIDYA MANDIR)**  
**BALANCE SHEET AS AT 31/03/2024**

In ₹

Particulars	Note No.	31/03/2024	31/03/2023
<b>EQUITY AND LIABILITIES</b>			
<b>Owners' Fund</b>			
Owners Capital Account	2.1	33252903.53	33228922.07
Reserves and surplus		-	-
		33252903.53	33228922.07
<b>Non-current liabilities</b>			
Long-term borrowings	2.2	1017857.00	1800000.00
Deferred tax liabilities (Net)		-	-
Other Long term liabilities		-	-
Long-term provisions		-	-
		1017857.00	1800000.00
<b>Current liabilities</b>			
Short-term borrowings	2.3	-	-
Trade payables	2.4	326018.00	328043.00
Other current liabilities	2.5	136952.00	829280.00
Short-term provisions	2.6	928310.00	930516.00
		1391280.00	2087839.00
<b>TOTAL</b>		<b>35662040.53</b>	<b>37116761.07</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	2.7	7971173.30	8838077.30
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		7971173.30	8838077.30
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets	2.8	-	-
		7971173.30	8838077.30
<b>Current assets</b>			
Current investments	2.9	-	-
Inventories	3.0	-	-
Trade receivables	3.1	10709820.00	13201375.00
Cash and cash equivalents	3.2	15342567.17	1336028.71
Short-term loans and advances	3.3	222908.84	288408.84
Other current assets	3.4	1415571.22	1428571.22
		27690867.23	28278683.77
Accounting Policies and Notes on Accounts	1.0		
<b>TOTAL</b>		<b>35662040.53</b>	<b>37116761.07</b>

In terms of our attached report of even date  
For K PANDEYA AND CO

CHARTERED ACCOUNTANTS  
FRN : 0000135C

GOPAL SINGH  
(PARTNER)

Place : Ranchi  
Date : 25/09/2024



For CAMBRIDGE INSTITUTE OF TEACHER  
EDUCATION (A UNIT OF KAMLA NEHRU VIDYA  
MANDIR)

JANKI DEVI  
(CHAIRPERSON)

NAVNEET KUMAR SINGH  
(SECRETARY)

Chairperson  
Cambridge Institute of Teachers Education  
Angara, Ranchi

SECRETARY  
Cambridge Institute of Teachers Education  
Angara, Ranchi-835103

**CAMBRIDGE INSTITUTE OF TEACHER EDUCATION (A UNIT OF KAMLA NEHRU VIDYA MANDIR)**

**STATEMENT OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2024**

Particulars	Note No.	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Revenue from operations	3.5	19963725.00	20147050.00
Other income	3.6	1788625.90	2798662.00
<b>Total Revenue</b>		<b>21752350.90</b>	<b>22945712.00</b>
<b>Expenses</b>			
Cost of goods sold	3.7	0.00	0.00
Employee benefits expense	3.8	12502700.00	11948720.00
Depreciation and amortization expense	3.9	1045132.00	1116611.00
Finance costs	4.0	124617.44	75843.70
Other expenses	4.1	8055920.00	8414099.00
<b>Total expenses</b>		<b>21728369.44</b>	<b>21555273.70</b>
Profit before exceptional and extraordinary items and tax		23981.46	1390438.30
Exceptional items	4.2	-	-
Profit before extraordinary items and tax		23981.46	1390438.30
Extraordinary Items	4.3	-	-
Profit before tax		23981.46	1390438.30
Tax expense:	4.4		
Current tax		-	-
Deferred tax		-	-
Profit/(loss) for the period from continuing operations		23981.46	1390438.30
Profit/(loss) from discontinuing operations	4.5	-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		23981.46	1390438.30

In terms of our attached report of even date  
For K PANDEYA AND CO

CHARTERED ACCOUNTANTS  
FRN : 0000135C

GOPAL SINGH  
(PARTNER)



Place : Ranchi

Date : 25/09/2024

For CAMBRIDGE INSTITUTE OF TEACHER  
EDUCATION (A UNIT OF KAMLA NEHRU VIDYA  
MANDIR)

JANKI DEVI  
(CHAIRPERSON)

NAVNEET KUMAR SINGH  
(SECRETARY)

Chairperson  
Cambridge Institute of Teachers Education  
Angara, Ranchi

SECRETARY  
Cambridge Institute of Teachers Education  
Angara, Ranchi-835103



**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024****Note No. 2.1 Capital Account**

Particulars	Amount	Particulars	Amount
To Closing Balance	3,32,52,903.53	By Opening Balance	3,32,28,922.07
		By Net Profit	23,981.46
<b>Total</b>	<b>3,32,52,903.53</b>	<b>Total</b>	<b>3,32,52,903.53</b>

**Note No. 2.2 Long Term Borrowings**

Particulars	31/03/2024	31/03/2023
<b>Term Loan</b>		
<b>Banks</b>		
<b>Secured</b>		
<b>Rupee</b>		
LOAN AGAINST F.D.	1017857.00	1800000.00
	<b>1017857.00</b>	<b>1800000.00</b>

**Note No. 2.3 Short Term Borrowings**

Particulars	31/03/2024	31/03/2023
<b>Loans repayable on demand</b>		
<b>Banks</b>		
<b>Secured</b>		
JHARKHAND GRAMIN BANK O/D A/C	0.00	0.00
(0000022008315034)		
	<b>0.00</b>	<b>0.00</b>

**Note No. 2.4 Trade Payables**

Particulars	31/03/2024	31/03/2023
<b>Creditors Due others</b>		
LOHIA BOOKS INTERNATIONAL	69358.00	69358.00
M/S GALAXY CONSULTANCY	35272.00	35272.00
M/S GUPTA ENTERPRISES	2268.00	2268.00
M/S MAA TRAVELS	28103.00	28103.00
SAFE & SNAG PROTECTION FORCE PVT. LTD.	19000.00	19000.00
NITYA ENTERPRISES	174192.00	174192.00
JBNL	(2175.00)	(150.00)
	<b>326018.00</b>	<b>328043.00</b>

**Note No. 2.5 Other Current Liabilities**

Particulars	31/03/2024	31/03/2023
<b>Other payables</b>		
<b>Tax Payable</b>		
<b>TDS</b>		
TDS PAYABLE ON CAR HIRING	30.00	30.00
TDS PAYABLE ON STAFF SALARY	358.00	5330.00
<b>Income Tax</b>		
PROFESSIONAL TAX PAYABLE	(3746.00)	18810.00
<b>Other Current Liabilities</b>		
CAUTION MONEY	140310.00	805110.00
	<b>136952.00</b>	<b>829280.00</b>



**Note No. 2.6 Short Term Provisions**

In ₹

Particulars	31/03/2024	31/03/2023
<b>Employee Benefits</b>		
<b>Other Employee Liabilities Related Provision</b>		
EPF PAYABLE	121824.00	130749.00
ESIC PAYABLE	6263.00	8159.00
SALARY PAYABLE	774204.00	791608.00
AUDIT FEE PAYABLE	26019.00	0.00
	<b>928310.00</b>	<b>930516.00</b>

**Note No. 2.7 Fixed Assets**

Particulars	Rate	Wdv As On 01/04/2023	Addition		Deduction	Total	Dep For The Year	Wdv As On 31/03/2024
			More Than 180 Days	Less Than 180 Days				
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
<b>Plant &amp; Machinery</b>								
Air Cooler	15%	7,101.00	0.00	0.00	0.00	7,101.00	1,065.00	6,036.00
Borewell	15%	1,93,340.00	0.00	0.00	0.00	1,93,340.00	29,001.00	1,64,339.00
Cctv Camera	15%	39,450.00	0.00	0.00	0.00	39,450.00	5,918.00	33,532.00
Fire Fighting Equipment	15%	7,59,913.00	1,00,000.00	0.00	0.00	8,59,913.00	1,28,987.00	7,30,926.00
Lcd Projector	15%	39,512.00	0.00	0.00	0.00	39,512.00	5,927.00	33,585.00
Musical Instrument	15%	47,567.00	0.00	0.00	0.00	47,567.00	7,135.00	40,432.00
Plant Machinery	15%	56,305.70	0.00	0.00	0.00	56,305.70	8,446.00	47,859.70
Sports Equipment	15%	37,312.00	0.00	0.00	0.00	37,312.00	5,597.00	31,715.00
<b>Building</b>								
College Building	10%	60,68,531.00	29,580.00	0.00	0.00	60,98,111.00	6,09,811.00	54,88,300.00
<b>Furniture &amp; Fixtures</b>								
Furniture	10%	9,79,684.00	0.00	0.00	0.00	9,79,684.00	97,968.00	8,81,716.00
<b>Plant And Machinery</b>								
Air Condition	15%	30,276.00	34,000.00	0.00	0.00	64,276.00	9,641.00	54,635.00
Computer And Accessories	40%	1,25,480.60	0.00	0.00	0.00	1,25,480.60	50,192.00	75,288.60
Solar Street Light System	15%	11,314.00	0.00	0.00	0.00	11,314.00	1,697.00	9,617.00
<b>Machinery And Plant</b>								
Automated Sanitary Vending Machine	15%	26,964.00	0.00	0.00	0.00	26,964.00	4,045.00	22,919.00
Biometric System	15%	28,092.00	0.00	0.00	0.00	28,092.00	4,214.00	23,878.00
Dg Set	15%	1,54,072.00	0.00	0.00	0.00	1,54,072.00	23,111.00	1,30,961.00
Fire Extinguisher	15%	21,235.00	0.00	0.00	0.00	21,235.00	3,185.00	18,050.00
Lab Equipment	15%	1,05,317.00	0.00	0.00	0.00	1,05,317.00	15,798.00	89,519.00
Office Equipment	15%	26,192.00	0.00	0.00	0.00	26,192.00	3,929.00	22,263.00
T.V	15%	6,091.00	0.00	12,000.00	0.00	18,091.00	1,814.00	16,277.00
Water Purifier	15%	1,236.00	0.00	0.00	0.00	1,236.00	185.00	1,051.00



Xerox Machine	15%	9,204.00	0.00	0.00	0.00	9,204.00	1,381.00	7,823.00
<b>Books</b>								
Library And Books	40%	63,888.00	0.00	2,648.00	0.00	66,536.00	26,085.00	40,451.00
<b>Total</b>		<b>88,38,077.30</b>	<b>1,63,580.00</b>	<b>14,648.00</b>	<b>0.00</b>	<b>90,16,305.30</b>	<b>10,45,132.00</b>	<b>79,71,173.30</b>

Previous Year	84,94,638.30	6,48,652.00	8,11,398.00	0.00	99,54,688.30	11,16,611.00	88,38,077.30
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**Note No. 2.8 Other non-current assets**

Particulars	31/03/2024	31/03/2023
Trade Receivable		
Secured, Considered Good		
	0.00	0.00

**Note No. 2.9 Current investments**

Particulars	31/03/2024	31/03/2023
	0.00	0.00

**Note No. 3.0 Inventories**

Particulars	31/03/2024	31/03/2023
	0.00	0.00

**Note No. 3.1 Trade receivables**

Particulars	31/03/2024	31/03/2023
Trade Receivable		
Secured, considered good		
Exceeding Six Months		
SUNDRY DEBTORS	10709820.00	13201375.00
	<b>10709820.00</b>	<b>13201375.00</b>

**Note No. 3.2 Cash and cash equivalents**

Particulars	31/03/2024	31/03/2023
Cash in Hand	1633439.65	815314.65
<b>Balances With Banks</b>		
<b>Balance With Scheduled Banks</b>		
<b>Deposit Account</b>		
INDIAN BANK CURRENT A/C (50148308334)	1821214.05	1201768.58
INDIAN BANK CURRENT A/C (50180149225)	99805.59	99805.59
INDIAN BANK SAVING A/C (50387061743)	80801.00	80801.00
HDFC BANK A/C (50200004608571)	0.00	65971.91
JHARKHAND GRAMIN BANK CURRENT A/C(0000022008314267)	0.00	0.00
<b>Balance With Oher Banks</b>		
<b>Deposit Account</b>		
FD WITH INDIAN BANK 1770	534103.00	534103.00
FD WITH INDIAN BANK 2355	1060331.00	1060331.00
FD WITH INDIAN BANK 2424	1120366.00	1051987.00
FD WITH INDIAN BANK 8776	2188524.00	2062699.00
FD WITH INDIAN BANK 0106	4377047.00	4125398.00
FIXED DEPOSITE	2426935.88	2262148.98
	<b>15342567.17</b>	<b>13360328.71</b>



**Note No. 3.3 Short-term loans and advances**

In ₹		
Particulars	31/03/2024	31/03/2023
<b>Loans and advances to others</b>		
<b>Unsecured, considered good</b>		
ADVANCE TO JITENDRA SHARMA	42930.84	42930.84
ADVANCE TO AMIT KUMAR (SWEEPER)	1000.00	1000.00
ADVANCE TO SATYESH KUMAR SINGH	8000.00	8000.00
CAMBRIDGE INDUSTRIAL TRAINING CENTRE	46538.00	46538.00
ADVANCE TO SUNIL KUMAR	4000.00	4000.00
ADVANCE TO SHRAWAN SAW	10000.00	10000.00
ADVANCE TO MD. HAFIZ	15000.00	15000.00
ADVANCE TO MANIRAM MAHTO	33940.00	33940.00
ADVANCE TO AMIT KUMAR	1000.00	0.00
ADVANCE TO BIKASH ANAND	5000.00	0.00
ADVANCE AGAINST RAVINDRA KUMAR	0.00	3000.00
<b>Secured, considered good</b>		
ADVANCE AGAINST SALARY TO SANJEEV KUMAR TIWARI	25000.00	105000.00
ADVANCE AGAINST SALARY TO MANI GANJHU	13500.00	12000.00
ADVANCE AGAINST SALARY TO ASHARAM MAHTO	7000.00	7000.00
ADVANCE AGAINST SALARY TO RENU DEVI	10000.00	0.00
	<b>222908.84</b>	<b>288408.84</b>

**Note No. 3.4 Other current assets**

In ₹		
Particulars	31/03/2024	31/03/2023
SECURITY DEPOSIT WITH NCTE	971501.02	971501.02
SECURITY DEPOSIT (RANCHI UNIVERSITY)	250000.00	250000.00
SECURITY DEPOSIT WITH JAC	50000.00	50000.00
TDS ASSETS	121055.00	121055.00
misc exp assets	23015.20	36015.20
	<b>1415571.22</b>	<b>1428571.22</b>

**Note No. 3.5 Revenue from operations**

In ₹		
Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Sale of Services</b>		
ADMISSION FEE	598000.00	612000.00
DEVELOPMENT FEE	1746000.00	1872000.00
TUITION FEE	13635775.00	13172800.00
<b>Other Operating Revenues</b>		
CO CURRICULAR ACTIVITIES	586000.00	646000.00
EXAMINATION FEE (INTERNAL)	659250.00	887300.00
GAMES AND SPORTS	242000.00	423000.00
GROUP INSURANCE	39000.00	41400.00
I CARD & LIBRARY CARD	44700.00	48900.00
LABORATORY FEE	559000.00	579000.00
LIBRARY FEE	826500.00	839500.00
MAINTENANCE & REPAIRS	423950.00	414350.00
REGISTRATION FEE	191250.00	162900.00
SEMINAR & WORKSHOP	412300.00	447900.00
	<b>19963725.00</b>	<b>20147050.00</b>





**Note No. 3.6 Other income**

In ₹		
Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Miscellaneous</b>		
BUS CHARGES FROM STAFF	252000.00	225900.00
BUS FEE RECEIVED	159700.00	178000.00
RECEIVED FROM FINE/OTHERS	18411.00	36250.00
RECEIVED FROM FORMS	23500.00	11500.00
SUPPORT SERVICE FEE	704750.00	736250.00
INCOME FROM OTHER SOURCE	19625.00	0.00
INTEREST ON FD	610639.90	1601409.00
BANK INTEREST RECEIVED	0.00	9353.00
	<b>1788625.90</b>	<b>2798662.00</b>

**Note No. 3.7 Cost of goods sold**

In ₹		
<b>Cost of materials consumed</b>		
Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Total (A)</b>	<b>0.00</b>	<b>0.00</b>
<b>Purchases of Stock-in-Trade</b>		
Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Total (B)</b>	<b>0.00</b>	<b>0.00</b>
<b>Changes in inventories of finished goods, work-in-progress and Stock-in-Trade</b>		
Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Opening		
Closing	0.00	0.00
Increase/Decrease	0.00	0.00
<b>Total (C)</b>	<b>0.00</b>	<b>0.00</b>
<b>Total (A+B+C)</b>	<b>0.00</b>	<b>0.00</b>

**Details of Changes in Inventory**

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
	0.00	0.00

**Note No. 3.8 Employee benefits expense**

In ₹		
Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Salary, Wages &amp; Bonus</b>		
SALARY (NON-TEACHING)	1827292.00	1806482.00
SALARY (TEACHING)	8801999.00	8255200.00
ARREAR OF SALARY	46080.00	18649.00
<b>Contribution to Provident Fund</b>		
EPF EMPLOYERS CONTRIBUTION	809615.00	766242.00
<b>Other Employee Related Expenses</b>		
ESIC (Employers contribution)	72937.00	78589.00
<b>Labour &amp; Wages</b>		
WAGES	944777.00	1023558.00
	<b>12502700.00</b>	<b>11948720.00</b>



**Note No. 3.9 Depreciation and amortisation expense**

Particulars	In ₹	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Depreciation &amp; Amortisation</b>		
Depreciation Tangible Assets	1045132.00	1116611.00
	<b>1045132.00</b>	<b>1116611.00</b>

**Note No. 4.0 Finance costs**

Particulars	In ₹	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Interest Expenses</b>		
Interest Expenses		
BANK CHARGES	122035.00	64341.70
Bank Charges		
BANK CHARGES	2582.44	11502.00
	<b>124617.44</b>	<b>75843.70</b>

**Note No. 4.1 Other expenses**

Particulars	In ₹	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
<b>Manufacturing Service Costs Expenses</b>		
<b>Repairs Maintenance Charges Of Factory Building</b>		
BUILDING REPAIR & MAINTENANCE	906084.00	1594102.00
<b>Repairs Maintenance Charges Of Plant and Machinery</b>		
WEBSITE MAINTENANCE	9700.00	15550.00
REPAIRING & MAINTENANCE OTHER	137509.00	157999.00
REFILLING OF FIRE EXTINGUISHER	11977.00	13735.00
ANNUAL MAINTENANCE CHARGES	2650.00	0.00
SOFTWARE MAINTENANCE	5000.00	0.00
SOFTWARE RENEWAL CHARGES	39500.00	0.00
COMPUTER MAINTENANCE	0.00	29963.00
ELECTRICAL MAINTENANCE	0.00	42095.00
LANGUAGE LAB. MAINTENANCE	0.00	29500.00
MUSICAL INSTRUMENT MAINTENANCE	0.00	38050.00
<b>Insurance</b>		
INSURANCE PREMIUM	67907.00	24701.00
<b>Administrative and General Expenses</b>		
<b>Telephone Postage</b>		
TELEPHONE AND INTERNET CHARGES	78655.00	25274.00
POSTAGE AND TELEGRAM	160.00	632.00
<b>Printing Stationery</b>		
PRINTING & STATIONERY	318726.00	172028.00
<b>Rent Rates And taxes</b>		
Rent	60000.00	60000.00
<b>Auditors Remuneration</b>		
Audit Fees	26019.00	24780.00
<b>Electricity Expenses</b>		
ELECTRICITY CHARGES	144886.00	56949.00
<b>Travelling Conveyance</b>		
CONVEYANCE EXPENSE	0.00	371164.00
TRAVELLING EXPENSE	0.00	84435.00
<b>Vehicle Running Expenses</b>		
BUS HIRE CHARGES	1265000.00	1188000.00
CAR HIRING EXPENSES	287951.00	270000.00
<b>Donations Subscriptions</b>		
DONATION	37275.00	32500.00
<b>Books Periodicals</b>		
NEWSPAPER & MAGAZINE	13555.00	29668.00
<b>Seminars Conference Expenses</b>		
WORKSHOP MEETING AND SEMINAR	861140.00	676495.00
<b>Registration and Filing Fees</b>		
REGISTRATION CHARGES	46400.00	181400.00
<b>Oil &amp; Fuel Expenses</b>		
OIL & FUEL	649599.00	729709.00

<b>Selling Distribution Expenses</b>		
<b>Advertising Promotional Expenses</b> advertisement and publicity		
<b>Other Expenses</b>	213379.00	83272.00
CERTIFICATE VERIFICATION CHARGES	17400.00	21110.00
COLLEGE FUNCTION EXPENSES	79694.00	57980.00
EPF ONLINE CHARGES	2400.00	2400.00
ESIC ONLINE CHARGES	1200.00	1200.00
EXAMINATION EXPENSES	642877.00	524312.00
MISCELLANEOUS EXPENSES	83565.00	261923.00
REFRESHMENT	192256.00	130849.00
SECURITY EXPENSE	227387.00	225802.00
HONORARIUM	200000.00	53000.00
OFFICE MAINTENANCE	95995.00	30170.00
MEDICAL EXPENSES	2951.00	0.00
SERVICE CHARGES EXPENSE	19200.00	0.00
WATER TASTING EXPENSES	6500.00	0.00
CONSULTANCY CHARGES	5900.00	0.00
EDUCATION TOUR EXPENSES	1244893.00	0.00
CERTIFICATE EXPENSES	2000.00	0.00
GAMES AND SPORTS EXPENSE	48630.00	14852.00
SANITARY AND HARDWARE	0.00	9854.00
SERVICE CHARGE FOR EPF	0.00	12000.00
SERVICE CHARGE FOR ESIC	0.00	6000.00
SERVICE CHARGE FOR FILLING TDS	0.00	3776.00
EXCURSION	0.00	552770.00
AFFILIATION & INSPECTION FEE	0.00	545000.00
REMUNERATION	0.00	19000.00
LEGAL FEES	0.00	9500.00
	<b>8055920.00</b>	<b>8414099.00</b>

**Note No. 4.2 Exceptional items**

Particulars	In ₹	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
	0.00	0.00

**Note No. 4.3 Extraordinary Items**

Particulars	In ₹	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
	0.00	0.00

**Note No. 4.4 Tax expense**

Particulars	In ₹	
	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
	0.00	0.00





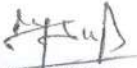
**Note No. 4.5 Profit/(loss) from discontinuing operations**

In ₹

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
	0.00	0.00

In terms of our attached report of even date  
For K PANDEYA AND CO

CHARTERED ACCOUNTANTS  
FRN : 0000135C

  
GOPAL SINGH  
(PARTNER)




**Place :** Ranchi

**Date :** 25/09/2024

For CAMBRIDGE INSTITUTE OF TEACHER  
EDUCATION (A UNIT OF KAMLA NEHRU VIDYA  
MANDIR)

  
JANKI DEVI  
(CHAIRPERSON)

Chairperson  
Cambridge Institute of Teachers Education  
Angara, Ranchi

  
NAVNEET KUMAR SINGH  
(SECRETARY)

SECRETARY  
Cambridge Institute of Teachers Education  
Angara, Ranchi-835103

## Accounting Policies & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.
3. Closing Stock of the company has been valued at cost price.
4. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.
5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.
6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.
7. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.
8. Final Accounts has been prepared on Going Concern assumption.

for **CAMBRIDGE INSTITUTE OF  
TEACHER EDUCATION (A UNIT  
OF KAMLA NEHRU VIDYA  
MANDIR)**

*Janki Devi*  
**JANKI DEVI  
CHAIRPERSON**

Chairperson  
Cambridge Institute of Teachers Education  
Angara, Ranchi  
Place : **RANCHI**  
Date : 25/09/2024

for **K PANDEYA AND CO  
Chartered Accountants**

*Gopal Singh*  
**GOPAL SINGH**  
102, SAHDEV ENCLAVE, NEAR TV  
TOWER, ARYA PURI, RATU ROAD,  
RANCHI-834001 JHARKHAND

