



K. Magbool Shah & Co

CHARTERED ACCOUNTANTS

216/'23

15.09.2023

AUDITOR'S REPORT

We have examined the annexed Income and Expenditure Account for the year ending 31st March 2023 and the Balance Sheet as at that date of the T K M INSTITUTE OF TECHNOLOGY, KARUVELIL, KOLLAM and to the report as here under.

We have obtained all the information and explanation which is to best of my knowledge and belief were necessary for the purpose of our audit.

In our opinion and to the best of our information and according to the explanation given to us, the above Balance Sheet and Income & Expenditure Account give a true and fair view.

- a. In the case of the Balance Sheet, of the state of affairs of the Institute as on 31st March 2023 and
- b. In the case of the Income and Expenditure Account of the Excess of the Expenditure over Income of the Institute for the year on that date.

[Handwritten Signature]
21/11/23-

K. MAGBOOL SHAH & CO
CHARTERED ACCOUNTANTS
FIRN NO. 1275
[Handwritten Signature]
CA. K. KARUNAKRISHNAN
FIRN NO. 1275



TKM INSTITUTE OF TECHNOLOGY;
KARUVELIL, KOLLAM

BALANCE SHEET AS AT 31ST MARCH 2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Excess of Income over Expenditure	27,80,64,782.59	Fixed Assets	
Less: Excess of Expenditure over Income	18,65,006.81	As per Schedule - II	30,96,43,722.93
	----- 27,61,99,775.78	TKM College Trust	23,85,598.95
Secured Loan A/c as per Schedule - I	43,45,047.00	Deposits	
Cautions Deposit	1,67,06,980.00	As per Schedule - III	13,17,840.00
EPF Payable	1,95,557.00	Bank Accounts	
ESI Payable	28,352.00	As per Schedule - IV	52,56,890.65
Exam Remuneration Payable	1,61,457.00	Cash-In-Hand	4,93,759.49
Food Processing Industries	73,48,000.00		
Professional Tax Payable	1,32,500.00		
PTA Fund	25,08,568.00		
Salary Payable	34,65,078.00		
SC/ST/OBC Students ABLC	5,89,879.00		
SC Students Laptop Fund	75,000.00		
SEBC/FC Scholarship	4,000.00		
Store A/c	52,141.75		
Student Activity Fund	17,44,476.49		
TDS Payable	41,000.00		
TKM Architecture	45,00,000.00		
TKM HSS	10,00,000.00		
TOTAL	31,90,97,812.02	TOTAL	31,90,97,812.02

Annexure to our audit report of even date

Punalur
15.09.2023


 CA. K. MAQBUL SHAH & CO.
 CHARTERED ACCOUNTANTS
 FRN. 000846S

 CA. K. MAQBUL SHAH (C.A., ICAI)
 Partner
 M. No. 203742

TKM INSTITUTE OF TECHNOLOGY;
KARUVELIL, KOLLAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

EXPENDITURE	Rs. Ps	INCOME	Rs. Ps
To Salaries	4,83,30,407.00	By Admission Fee	3,66,000.00
" Advertisement	3,96,241.00	" Bank Interest	1,031.00
" AICTE Approval Fee	3,10,035.60	" Broad Band Internet Fee	1,83,452.00
" Festival Allowance	8,40,825.00	" Bus Fee	88,82,677.00
" A M C	5,06,434.00	" Hostel Rent	7,80,838.00
" Audit Fees	35,990.00	" Miscellaneous Income	3,18,533.47
" Bank Charges	4,41,608.84	" Tuition Fee	6,18,79,059.00
" Building Tax	1,27,934.00	" University Fees	72,70,855.00
" DTE Expenses	1,15,500.00		
" Electricity Charges	15,24,369.00	" Excess of Expenditure	
" EPF	11,13,289.00	Over Income	18,65,006.81
" ESI	2,91,685.00		
" Faculty Development Programme	1,48,680.00		
" Fire Insurance	62,041.00		
" Fire & Safety	29,000.00		
" Gardening	1,15,440.00		
" Gratuity & Retirement Benefit	6,91,617.00		
" Interest on TDS	9,266.00		
" Journals And Periodicals	2,93,376.00		
" Lab Expenses	7,95,507.00		
" Medical Aid	50,678.00		
" News Papers	14,520.00		
" Office Expenses	4,27,760.00		
" Photos & Video	61,440.00		
" Postage & Telegram	3,026.00		
" Printing & Stationery	4,95,682.00		
" Remuneration	3,15,486.00		
" Repairs & Maintenance	24,73,313.00		
" Security Charges	18,24,886.00		
" Telephone Charges	1,10,108.84		

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" Travelling Expenses	1,83,113.00		
" University Affiliation Fee	7,26,000.00		
" University Fee	70,51,595.00		
" Vehicle Running Expenses	76,95,975.00		
" Wages	19,19,048.00		
" Wages - Drivers	19,27,979.00		
" Water Treatment Expenses	87,597.00		
TOTAL	8,15,47,452.28	TOTAL	8,15,47,452.28

Annexure to our audit report of even date

Punalur
15.09.2023



CA. K. MAQBUL SUHAIL, FCA
CHARTERED ACCOUNTANTS
FRN 0091160
[Signature]
CA. K. MAQBUL SUHAIL, FCA
Partner
M. No 263742

TKM INSTITUTE OF TECHNOLOGY; KARUVELIL, KOLLAM

SCHEDULE - II
FIXED ASSETS

Sl. No.	Particulars	As on 31.03.2022	Additions	As on 31.03.2023
1	Air Conditioner	23,60,371.00	6,61,300.00	30,21,671.00
2	Amplifier	-	39,400.00	39,400.00
3	Bio Gas Plant	2,22,100.00	-	2,22,100.00
4	Bore Well	33,500.00	-	33,500.00
5	Building	12,82,69,399.05	35,50,000.00	13,18,19,399.05
6	Campus Wifi	3,10,000.00	-	3,10,000.00
7	Cc Tv Camera	15,33,290.00	72,900.00	16,06,190.00
8	College Bus	2,68,62,841.00	-	2,68,62,841.00
9	Computers & Printers	61,16,659.00	39,58,646.00	1,00,75,305.00
10	Currency Counting Machine	18,500.00	-	18,500.00
11	Electrification	63,69,773.00	-	63,69,773.00
12	EPABS System	1,00,168.00	-	1,00,168.00
13	Fax Machine	11,250.00	-	11,250.00
14	Fire Fighting System	2,03,860.00	10,620.00	2,14,480.00
15	Furniture & Fittings	1,74,48,477.25	1,17,314.00	1,75,65,791.25
16	Generator	13,11,330.00	-	13,11,330.00
17	Grinder	2,500.00	-	2,500.00
18	Health Club Equipments	2,08,600.00	38,678.00	2,47,278.00
19	Honda City VMT KL 24 S 5880	13,90,590.00	-	13,90,590.00
20	Incinerator	2,08,000.00	5,72,300.00	7,80,300.00
21	Indica Car KL 24 C 5522	3,00,000.00	-	3,00,000.00
22	Innova Car KL 24 Q 905	21,27,270.00	-	21,27,270.00
23	Innova Crysta KL 24 Q 9922	24,47,873.00	-	24,47,873.00
24	Lab Equipments	7,48,85,860.42	18,02,579.00	7,66,88,439.42
25	Laptop	1,03,699.00	-	1,03,699.00
26	LCD Projector	13,94,562.00	-	13,94,562.00
27	Library Books	86,12,430.15	6,17,630.00	92,30,060.15
28	LPG	17,195.00	-	17,195.00
29	Mahindra Logan Car KL 24 V 6522	5,91,304.00	-	5,91,304.00
30	Mosque	2,19,557.00	-	2,19,557.00
31	Motor Cycle KL 24 D 9728	53,400.00	-	53,400.00
32	Motor Pumb	1,13,297.00	-	1,13,297.00
33	Office Equipments	97,847.40	-	97,847.40
34	Open Well	2,54,011.50	-	2,54,011.50

35	Photocopier Machine	4,52,751.00	-	4,52,751.00
36	Pond	2,00,000.00	-	2,00,000.00
37	Printer	92,250.00	-	92,250.00
38	Projector	10,15,715.00	48,700.00	10,64,415.00
39	Public Address System	8,90,576.00	-	8,90,576.00
40	Roads	10,24,380.00	-	10,24,380.00
41	Safe Locker	19,000.00	-	19,000.00
42	Sanitary Napkin Destroyer	1,36,500.00	-	1,36,500.00
43	Septic Tank	24,000.00	-	24,000.00
44	SOFTWARE	31,07,774.00	21,830.00	31,29,604.00
45	Sports Equipments	90,222.00	29,999.00	1,20,221.00
46	TATA Winger Car KL 24 F 2150	6,40,291.00	-	6,40,291.00
47	Television & DVD	2,14,600.00	-	2,14,600.00
48	Transformer	13,65,680.00	-	13,65,680.00
49	Tube Well	95,000.00	-	95,000.00
50	Ups	62,540.00	1,83,500.00	2,46,040.00
51	UTENSILS	13,73,928.97	9,800.00	13,83,728.97
52	Water Cooler	5,90,251.00	11,690.00	6,01,941.00
53	Water Filter	21,570.00	-	21,570.00
54	Water Purifier	2,30,375.00	-	2,30,375.00
55	Water Tank	60,008.00	-	60,008.00
56	Workshop Equipments	19,89,910.19	-	19,89,910.19
Total		29,78,96,836.93	1,17,46,886.00	30,96,43,722.93

SCHEDULE - I
SECURED LOAN

Federal Bank A/c No. 12435600002939	36,74,191.00
Federal Bank A/c No. 12437400006714	67,574.00
Federal Bank A/c No. 12437400006821	2,10,580.00
Federal Bank A/c No. 12437400007241	3,92,702.00
TOTAL	43,45,047.00

SCHEDULE - III
DEPOSITS

Deposit to KSEB	17,840.00
Fixed Deposit KUSAT	13,00,000.00
TOTAL	13,17,840.00

SCHEDULE - IV
BANK ACCOUNTS

Axis Bank A/c No: 914020008153713	9,15,923.77
Axis Bank A/c No: 218010100082226	34,972.14
Ezhukone Service Co Operative Bank	7,889.00
Federal Bank A/c No: 12430200003908	20,19,517.23
State Bank of India A/c No: 30847765634	3,64,466.72
State Bank of India A/c No: 67099748668	13,72,950.89
State Bank of India A/c No: 67179094170	1,71,517.25
State Bank of India A/c No; 67179093915	3,69,653.65

TOTAL

52,56,890.65
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Punalur
15.09.2023