



*K. Maqbool Shah & Co*

CHARTERED ACCOUNTANTS

367/24

12.08.2024

AUDITOR'S REPORT

We have examined the annexed Income and Expenditure Account for the year ending 31<sup>st</sup> March 2024 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 31<sup>st</sup> March 2024 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.



For K. MAQBOOL SHAH & CO.  
CHARTERED ACCOUNTANTS  
FRN: 006846S

  
CA. K. MAQBOOL SHAH, F.C.A., DISA (ICAI)  
Partner  
M. No: 203742

TKM INSTITUTE OF TECHNOLOGY;  
KARUVELIL, KOLLAM

BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2024

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Excess of Income over Expenditure	27,61,99,775.78	Fixed Assets	
Add: During the year	27,89,812.98	As per Schedule - II	32,56,66,236.93
	27,89,89,588.76	Deposits & advances	
		As per Schedule - III	23,17,840.00
		TDS	14,720.00
Secured Loan A/c as per Schedule - I	1,02,30,120.00	Bank Accounts	
		As per Schedule - IV	1,00,55,162.63
Caution Deposit	1,74,07,480.00	Cash-In-Hand	5,65,416.49
Laptop Fund Payable	25,000.00		
EPF Payable	1,91,401.00		
ESI Payable	28,329.00		
Exam Remuneration Payable	3,37,762.00		
Food Processing Industries	73,48,000.00		
Professional Tax Payable	1,45,400.00		
PTA Fund	23,82,892.00		
Salary Payable	41,90,584.00		
SC/ST/OBC Students ABLC	13,08,965.00		
Store A/c	52,141.75		
Student Activity Fund	12,73,047.49		
TDS Payable	3,22,387.00		
ETLAB Infotech Pvt Ltd	3,01,559.00		
E-Grant Scholarship	3,23,100.00		
TKM Architecture	45,00,000.00		
TKM College Trust	92,61,619.05		
<b>TOTAL</b>	<b>33,86,19,376.05</b>	<b>TOTAL</b>	<b>33,86,19,376.05</b>

Annexure to our audit report of even date

Punalur  
12.08.2024

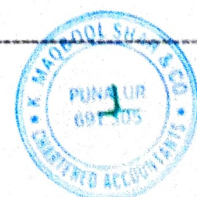


For K. MAQBOOL SHAH & CO  
CHARTERED ACCOUNTANTS  
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*[Signature]*  
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TKM INSTITUTE OF TECHNOLOGY;  
KARUVELIL, KOLLAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

EXPENDITURE	Rs. Ps	INCOME	Rs. Ps
To Salaries & Allowances	4,99,51,986.00	By Admission Fee	6,00,000.00
" AICTE Expenses	9,87,000.00	" Broad Band Internet Fee	11,19,425.00
" Insurance	1,01,180.00	" Bus Fees	1,19,46,529.00
" Membership Fee	46,956.00	" Miscellaneous Income	3,57,789.40
" Advertisement	2,40,641.00	" Other Fees	7,97,190.00
" A M C	5,55,271.00	" Tuition Fees	6,91,77,417.00
" Audit Fee	41,300.00	" University Fees	1,10,47,960.00
" Broadband Internet fee Paid	6,79,929.00	" Bank interest	1,064.00
" Rates & Taxes	1,36,205.00	" NSS Fund	85,500.00
" Seminars & Meetings	1,55,098.00		
" Electrical Inspection Fee	88,590.00		
" Electricity Charges	15,60,375.00		
" EPF Contribution	10,35,763.00		
" ESI Contribution	2,75,890.00		
" Faculty Development Program Expenses	46,000.00		
" Fire & Safety Expenses	30,000.00		
" Gardening	28,600.00		
" Interest & Bank Charges	12,91,573.12		
" K T U Affiliation Fee	3,00,000.00		
" Lab Expense	4,36,448.00		
" Retirement Benefit Expenses	4,58,387.00		
" Library Journals	7,80,232.00		
" Miscellaneous Expenses	88,576.00		
" N B A Accrediation Fee	7,08,000.00		
" Newspapers & Periodicals	20,640.00		
" NSS Camp Expenses	1,10,500.00		
" Office Expenses	5,66,901.46		
" Placement Cell Expenses	1,31,568.00		
" Postage & Telegram	7,547.00		
" Printing & Stationary	6,69,846.00		
" Repairs & Maintenance	38,88,952.00		
" Research & Development	28,000.00		
" Reward to Faculties	38,000.00		
" Telephone Charges	1,05,691.84		



" Travelling Expenses	1,37,522.00		
" University Fee Paid	1,05,69,693.00		
" Vehicle Running Expenses	83,42,838.00		
" Students Activity expenses	3,29,830.00		
" Students Induction Programme	4,57,560.00		
" Merit / Convocation Day Expenses	3,36,029.00		
" Wages & Allowances	44,51,368.00		
" Security Service Charges	20,75,225.00		
" Website Development Expense	51,350.00		
" Excess of Income over Expenditure	27,89,812.98		
<b>TOTAL</b>	<b>9,51,32,874.40</b>	<b>TOTAL</b>	<b>9,51,32,874.40</b>

Annexure to our audit report of even date

Punalur  
12.08.2024



For K. MAQBOOL SHAH & CO  
CHARTERED ACCOUNTANTS  
FRN: 006846S  
*[Signature]*  
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Partner  
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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	30,21,671.00		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	Borewell	33,500.00		33,500.00
5	Building	13,18,19,399.05	11,59,733.00	13,29,79,132.05
6	Campus Wifi	3,10,000.00		3,10,000.00
7	Cc Tv Camera	16,06,190.00	2,91,684.00	18,97,874.00
8	College Bus	2,68,62,841.00		2,68,62,841.00
9	Computer & Accessories	1,00,75,305.00	1,03,43,777.00	2,04,19,082.00
10	Currency Counting Machine	18,500.00		18,500.00
11	Electrification	63,69,773.00		63,69,773.00
12	EPABX System	1,00,168.00		1,00,168.00
13	Fax Machine	11,250.00		11,250.00
14	Fire Fighting System	2,14,480.00		2,14,480.00
15	Furniture & Fittings	1,75,65,791.25	16,46,870.00	1,92,12,661.25
16	Generator	13,11,330.00		13,11,330.00
17	Grinder	2,500.00		2,500.00
18	Health Club Equipments	2,47,278.00		2,47,278.00
19	Honda City VMT KL 24 S 5880	13,90,590.00		13,90,590.00
20	Incinerator	7,80,300.00		7,80,300.00
21	Indica Car KL 24C 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 25 Q 9922	24,47,873.00		24,47,873.00
24	Lab Equipments	7,66,88,439.42	8,41,909.00	7,75,30,348.42
25	Laptop	1,03,699.00	44,250.00	1,47,949.00
26	LCD Projector	13,94,562.00		13,94,562.00
27	Library Books	92,30,060.15	1,85,969.00	94,16,029.15
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 KI 24 D 9728	53,400.00		53,400.00
32	Motor Pump	1,13,297.00		1,13,297.00
33	Office Equipment	97,847.40		97,847.40
34	Open Well	2,54,011.50		2,54,011.50
35	Photocopier Machine	4,52,751.00	50,000.00	5,02,751.00
36	Pond	2,00,000.00		2,00,000.00
37	Printer	92,250.00	35,499.00	1,27,749.00
38	Projector	10,64,415.00	76,560.00	11,40,975.00



39	Public Address System	8,90,576.00	55,630.00	9,46,206.00
40	Refrigerator		32,750.00	32,750.00
41	Roads	10,24,380.00		10,24,380.00
42	Safe Locker	19,000.00		19,000.00
43	Sanitary Napkin Destroyer	1,36,500.00		1,36,500.00
44	Septic Tank	24,000.00		24,000.00
45	Software	31,29,604.00	11,95,483.00	43,25,087.00
46	Sports Equipments	1,20,221.00		1,20,221.00
47	TATA Winger Car KL 24F 2150	6,40,291.00		6,40,291.00
48	Television & DVD	2,14,600.00		2,14,600.00
49	Transformer	13,65,680.00		13,65,680.00
50	Tube Well	95,000.00		95,000.00
51	UPS	2,46,040.00		2,46,040.00
52	Utensils	13,83,728.97	21,900.00	14,05,628.97
53	Vaccum Cleaner		4,600.00	4,600.00
54	Water Cooler	6,01,941.00	35,900.00	6,37,841.00
55	Water Filter	21,570.00		21,570.00
56	Water Purifier	2,30,375.00		2,30,375.00
57	Water Tank	60,008.00		60,008.00
58	Workshop Equipments	19,89,910.19		19,89,910.19
<b>Total</b>		<b>30,96,43,722.93</b>	<b>1,60,22,514.00</b>	<b>32,56,66,236.93</b>

**SCHEDULE - I  
SECURED LOAN**

Federal Bank A/c No 1243690006893	55,00,000.00
Federal Bank A/c No. 12435600002939	45,66,898.00
Federal Bank A/c No 12437400007241	1,63,222.00
<b>TOTAL</b>	<b>1,02,30,120.00</b>

**SCHEDULE - III  
DEPOSITS**

Deposit to KSEB	17,840.00
Financial Guarantee to KTU	17,50,000.00
Fixed Deposit to KUSAT	3,00,000.00
Hostel Rent Advance	2,00,000.00
Security Deposit (Coffee Day Global Pvt Ltd)	50,000.00
<b>TOTAL</b>	<b>23,17,840.00</b>



**SCHEDULE - IV**  
**BANK ACCOUNTS**

Axis Bank A/c No 218010100082226	36,036.14
Axis Bank A/c No 914020008153713	5,27,412.17
Ezhukone SCB A/c No. 3001002643	7,889.00
Federal Bank A/c No 12430200003908	49,87,310.32
State Bank of India A/c No 30847765634	34,92,621.32
State Bank of India A/c No 67099748668	4,63,371.78
State Bank of India A/c No 67179093915	3,69,653.65
State Bank of India A/c No 67179094170	1,70,868.25
<b>TOTAL</b>	<b><u>1,00,55,162.63</u></b>

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