



C.A. VIRUPAXI. B. VANTAGITTI
Chartered Accountant B.Com., FCA

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Situated at 5th Main, 9th Cross RPC Layout
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AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT

I have audited the attached Balance Sheet of K.L.E. SOCIETY'S INSTITUTE OF DENTAL SCIENCE & HOSPITAL AND RESEARCH, BANGALORE-560022 as at 31st March 2023, and Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the institute Management. My responsibility is to express an opinion on these financial statements based on my audit.

1. I conducted my audit in accordance with the auditing standards generally accepted in India. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.
2. Further, I report that:
 - (i) I have obtained all the information and explanations, which to the best of my knowledge and belief necessary for the purposes of my audit;
 - (ii) In my opinion, proper books of account as required have been kept by the Institution so far as appears from my examination of those books;
 - (iii) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
 - (iv) K. L. E Society's A/c balance is subject to confirmation & reconciliation'

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(v) In my opinion and to the best of my information and according to the explanation given to me, the said accounts give a true and fair view for the period ending 31.03.2023.

a) in the case of the Balance Sheet, the state of affairs of the Institute as at 31st March 2023 and

b) In the case of Income & Expenditure Account the Excess of Income over Expenditure for the year ended on that date.

For Virupaxi. B. Vantagitti,
Chartered Accountant.


(Proprietor)



Place: Bangalore
Date: 08.05.2023

Membership No. 215192

UDIN - 23215192BhVIMP1660

K.L.E.SOCIETY'S
INSTITUTE OF DENTAL SCIENCE & HOSPITAL AND RESEARCH , BENGALURU-22
RECEIPT AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01.04.2022 to 31.03.2023

Particulars	Opening Balance	Receipts	Payments	Closing Balance
A-1 Fixed Assets				
Immovable Property				6109585.00 Dr
Addition & Alteration to Building A/c	6109585.00 Dr			132916092.76 Dr
Building A/c	132916092.76 Dr			2926114.00 Dr
Compound Wall Construction A/c	2926114.00 Dr			
Movable Property				
Equipment's			5798136.00	81378264.36 Dr
Dental Equipment's & Instrument A/c	75580128.36 Dr		62055.00	1283632.00 Dr
Laboratory Equipment's A/c	1221577.00 Dr			310253.00 Dr
Office Equipment's A/c	310253.00 Dr			
Furniture			236839.00	8426922.36 Dr
Fixtures & Fittings A/c	8190083.36 Dr	6838.00	168958.00	22066879.28 Dr
Furniture A/c	21904759.28 Dr			
Library Books & Journals			78261.00	2017101.00 Dr
Library Books A/c	1938840.00 Dr			12580529.11 Dr
Library Books & Journals A/c	12580529.11 Dr		1931293.00	24287182.00 Dr
Library Journals A/c	22355889.00 Dr			
Other Assets				
HOSPITAL CINTINGENCY MATERIAL STOCK	45722.99 Dr	45722.99	41782.12	41782.12 Dr
Hospital Consumable Stock A/c	2967990.03 Dr	2967990.03	3855421.11	3855421.11 Dr
Lab. Consumable Stock A/c	187138.76 Dr	187138.76	190335.00	190335.00 Dr
PRINTING & STATIONERY MATERIAL STOCK	541101.57 Dr	541101.57	438788.94	438788.94 Dr
Computers & Accessories A/c	4992276.92 Dr		345165.00	5337441.92 Dr
Vehicle A/c	3697135.00 Dr	648936.00		3048199.00 Dr
A-5 Cash And Bank				
Cash-in-hand				
Cash		17034117.00	17034117.00	
Bank Accounts				
Canara Bank S.B. A/c No. 16663 (Principal A/c)	4484521.67 Dr	228607622.80	227525547.66	3402446.53 Dr
Canara Bank S.B. A/c No. 16664 (President A/c)	14278071.19 Dr	203129019.00	197459023.00	8608075.19 Dr
Canara Bank S.B. A/c No. 16665 (Scholarship A/c)	47321.77 Dr	30018.00	31579.00	48882.77 Dr
E-6 Depreciation			10463136.96	10463136.96 Dr
Depreciation A/c				
A-2 Investments				
Fixed Deposits Bifurcated				
0060/1 MD04.06.2022 MV 4097848 Int 4.40%	4059596.00 Dr	4059596.00		
0106/1 MD04.07.2022 MV 4112634 Int 4.40%	4059596.00 Dr	4059596.00		
1028/1 MV 5032589 MD 22.5.22 Int 3.95%	5004808.00 Dr	5004808.00		
1069/1 MV5049781 MD 22.6.22 Int 3.95%	5004870.00 Dr	5004870.00		
13050/1 MV 4076911 Int 4.50% MD 4076911			4027000.00	4027000.00 Dr
13622/1 MV 4113234 Int 5.50% MD 04.08.23			4033000.00	4033000.00 Dr
1420/1 MV 4079410 MD04.09.2023 Int 4.50%			4001800.00	4001800.00 Dr
15517/1 MV 4045863 Int 4.50% MD 04.05.2023			4026630.00	4026630.00 Dr
15647/1 MV4061151 Int 4.50% MD 04.06.2023			4026630.00	4026630.00 Dr
20940/1 MV4194616 MD 13.2.23 Int 4.50%			4211813.00	4211813.00 Dr
2130/1 MV4115092 MD 04.10.2023 Int 5.50%			4002200.00	4002200.00 Dr
2298/1 MV4134294 MD 04.11.2023 Int 5.50%			4002200.00	4002200.00 Dr
2410/1 MV4152877 MD 04.12.2023 Int 5.50%			4002200.00	4002200.00 Dr
2552/1 MV4172303 MD 04.01.2024 Int 5.50%			4002200.00	4002200.00 Dr
4953/1 MD 13.01.23 MV 1051984 Int 5.10%	1009945.00 Dr	1009945.00		
5038/1 MV 4035945MD 04.12.2022 Int 4.00%		4000000.00	4000000.00	
5047/1 MD 13.01.23 MV 1051984 Int 5.10%	1009945.00 Dr	1009945.00		
5081/1 MV4050153 MD 04.01.2023 Int 4.05%		4000000.00	4000000.00	
5108/1 MD13.01.23 MV 1051984 Int 5.10%	1009945.00 Dr	1009945.00		
5361/1 MV 4075896/- MD 04.11.22 Int 4.05%		4000000.00	4000000.00	
5387/1 MV 4062137/- MD 04.10.22 Int 4.05%		4000000.00	4000000.00	
5390/1 MV 4048822 MD 04.09.22 Int 4.05%		4000000.00	4000000.00	
5410/1 MV4034630 MD 4.8.22 Int 4.00%		4000000.00	4000000.00	
6813/1 MD 04.04.2022 MV 4060170 Int 3.95%	4052984.00 Dr	4052984.00		
8488/1 MV4037973 MD 04.02.2023 Int 4.50%			4059243.00	4059243.00 Dr
8549/1 MV4051781 MD04.03.2023 Int 4.50%		4000000.00	4000000.00	
8592/1 MV4067068 MD 04.04.2023 Int 4.50%			4059030.00	4059030.00 Dr
9870/1 MD 04.05.2022 MV 4073161 Int 3.95%	4052844.00 Dr	4052844.00		
Alumini Association Fund Investment A/c	1740207.41 Dr	1740207.00	1909232.00	1909232.41 Dr
Caution Money Deposit Investment A/c	626519.00 Dr	626781.00	1041404.00	1041142.00 Dr
Convocation Fund Deposit Investment A/c	2934961.12 Dr	2934699.00	2938923.00	2939185.12 Dr
Staff Salary Security Deposit Investment A/c	2167698.12 Dr	2167699.00	2241804.00	2241803.12 Dr
A-3 Deposits				
BESCOM Deposit A/c	506195.00 Dr			506195.00 Dr
Gas Deposit A/c	35000.00 Dr			35000.00 Dr
Telephone Deposit A/c	21585.00 Dr			21585.00 Dr
Water Meter Deposit A/c	10700.00 Dr			10700.00 Dr
A-4 Advances				
Advance A/c		2431222.00	2431222.00	
Federation of KLOF		25000.00	25000.00	
Rajesh.S.Kumbar		18000.00	18000.00	
Rashmi.K.Patil		2000.00	2000.00	
T D S Receivable on F D Interest		148029.00	148029.00	
TDS Receivable on Grants		140981.90	140981.90	
A-6 Institutional Balances				
K.L.E. Society's Hostels , Bangalore A/c		469706.00	469706.00	
KLE SY'S BASAVAPRABHU KORE CESE SCHOOL, ANKALI			50000.00	50000.00 Dr
E-1 Salaries to Staff				
Group Gratuity A/c		625603.00	4072355.00	3446752.00 Dr
Management Cont. Non-Teaching Staff ESIC A/c		298043.00	595581.00	297538.00 Dr
Management Cont.to Teaching Staff ESIC A/c		62053.00	124106.00	62053.00 Dr
Management Cont. to Teaching P.F. A/c			724923.00	724923.00 Dr
Mgnt. Cont. to Non Teaching P. F. A/c			701364.00	701364.00 Dr
P.F. Admini. Charges Non Teaching Staff A/c			58814.00	58814.00 Dr



K.L.E.SOCIETY'S
INSTITUTE OF DENTAL SCIENCE & HOSPITAL AND RESEARCH, BENGALURU-22
RECEIPT AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01.04.2022 to 31.03.2023

Particulars	Opening Balance	Receipts	Payments	Closing Balance
P. F. Admini. Charges Teaching Staff A/c			60650.00	60650.00 Dr
Salary to Non Teaching Staff A/c		10905.00	11707431.00	11696526.00 Dr
Salary to Teaching Staff A/c		113502.00	35178137.00	35064635.00 Dr
E-2 Establishment Expenses				
Affiliation Fees A/c			494000.00	494000.00 Dr
Audit Fees A/c		1665.00	128801.00	127136.00 Dr
Bank Commission A/c		4.72	42252.22	42252.50 Dr
Building & Assets Insurance A/c			204348.00	204348.00 Dr
CLOTHING TO STAFF A/C			55926.00	55926.00 Dr
Conveyance Allowances A/c			461000.00	461000.00 Dr
D.C.I. Inspection Fees & Exp. A/c			413000.00	413000.00 Dr
Dental Camp A/c		9160.00	5950.00	3210.00 Cr
Electricity Charges A/c			3119584.00	3119584.00 Dr
Garden Expenses A/c			86301.00	86301.00 Dr
G.B. Meeting Expenses A/c			51000.00	51000.00 Dr
Inspection Expenses A/c			6300.00	6300.00 Dr
Internet Expenses A/c			264112.84	264112.84 Dr
Miscellaneous Expenses A/c			387269.00	387269.00 Dr
NAAC Expenses			286771.00	286771.00 Dr
P.H.D. AFFILIATION FEES A/C			62000.00	62000.00 Dr
Postage Expenses A/c			9654.00	9654.00 Dr
Printing & Stationery Exp. A/c		438788.94	1270223.57	831434.63 Dr
Professional Charges			94750.00	94750.00 Dr
Professional Tax Registration Fees A/c			2500.00	2500.00 Dr
Property Tax A/c		193360.00	386721.00	193361.00 Dr
SECURITY SERVICE CHARGES A/C			1656403.00	1656403.00 Dr
Seminars & Conference Exp. A/c			1000.00	1000.00 Dr
Tally Software Subscription Renewal Charges			7000.00	7000.00 Dr
Telephone Charges A/c			20593.00	20593.00 Dr
Travelling Expenses A/c			107055.00	107055.00 Dr
Vehicle Insurance A/c			71619.00	71619.00 Dr
Water Charges A/c			413685.00	413685.00 Dr
E-3 Department Current Expenses				
Hospital Contingency Exp. A/c		41782.12	1460669.99	1418887.87 Dr
Hospital Current Exp. A/c		4791421.11	11803990.03	7012568.92 Dr
Hospital Incentives A/c			239142.00	239142.00 Dr
K.C.G. Hospital Clinical Fees A/c		936000.00	936000.00	
Lab. Miscellaneous Exp. A/c			95090.00	95090.00 Dr
Laboratory Current Exp. A/c		190335.00	271102.76	80767.76 Dr
Library Current Exp. A/c			6375.00	6375.00 Dr
PEOPLE TREE HOSPITAL (TMI HEALTHCARE PVT LTD)			1321600.00	1321600.00 Dr
E-4 Expenses Against Specific Fees				
College Association Exp. A/c			227677.00	227677.00 Dr
Magazine Fees & Expenses A/c			11070.00	11070.00 Dr
Medical Insurance A/c			48173.00	48173.00 Dr
Practical Exam. Expenses A/c			587424.00	587424.00 Dr
Scientific Society Exp. A/c			61055.00	61055.00 Dr
Sports Fees & Expenses A/c			86060.00	86060.00 Dr
E-5 Repairs & Maintenance				
Electricity Maintenance A/c			154443.00	154443.00 Dr
Generators Maintenance A/c			67047.00	67047.00 Dr
Lift Maintenance A/c			181647.00	181647.00 Dr
Repairs to Building A/c			181381.00	181381.00 Dr
Repairs to Computers A/c			184394.00	184394.00 Dr
Repairs to Equipment's A/c			886262.00	886262.00 Dr
Repairs to Furniture, Fixtures & Fittings A/c			161697.00	161697.00 Dr
Vehicle Maintenance A/c		1758.00	303396.00	301638.00 Dr
I-2 Fees				
Admission Fees A/c		607500.00		607500.00 Cr
Clinical Material Fees		782700.00		782700.00 Cr
College Fees A/c		109158060.60	109158060.60	
Digital Library Fees		929323.00		929323.00 Cr
Instrument Charges Fees		1794758.00		1794758.00 Cr
Laboratory Fees A/c		40000.00		40000.00 Cr
Library Fees A/c		2325.00		2325.00 Cr
Practical Record Book Fees		388170.00		388170.00 Cr
Skill Lab Fee		2895492.00		2895492.00 Cr
Sundry Fees		22500.00		22500.00 Cr
Tuition Fees A/c		102281193.00		102281193.00 Cr
I-3 Specific Fees				
College Association Fees		4500.00		4500.00 Cr
Fine & Late Fees A/c		2523.60		2523.60 Cr
Identity Card		74600.00		74600.00 Cr
K.L.E. Research Foundation Fund A/c		81000.00		81000.00 Cr
Magazine Fees		58389.00		58389.00 Cr
Medical Fees		500.00		500.00 Cr
Practical Exam Fees Received		836000.00		836000.00 Cr
Scientific Society Fees		998667.28		998667.28 Cr
Sports Fees		91830.00		91830.00 Cr



K.L.E.SOCIETY'S
INSTITUTE OF DENTAL SCIENCE & HOSPITAL AND RESEARCH , BENGALURU-22
RECEIPT AND PAYMENTS STATEMENT FOR THE PERIOD FROM 01.04.2022 to 31.03.2023

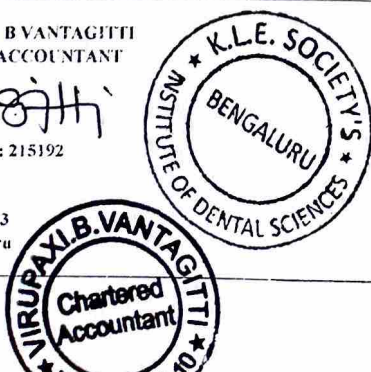
Particulars	Opening Balance	Receipts	Payments	Closing Balance
I-4 Interest on Bank A/c				
Bank Interest A/c		556904.00		556904.00 Cr
Bank Interest on F D		1480300.00		1480300.00 Cr
I-5 Rent				
Rent & Taxes Receipts A/c		60000.00		60000.00 Cr
I-6 Miscellaneous Receipts				
Application & Prospectus Fees		232000.00		232000.00 Cr
Certificate Fees		144420.00		144420.00 Cr
Electricity Charges Receipts A/c		1557697.00		1557697.00 Cr
Hospital Receipts A/c		22294565.00	1609583.50	20684981.50 Cr
Miscellaneous Receipts A/c		3502748.00	3502748.00	
Narayan Hrudayalaya Limited Research Fund		1409818.00	418803.00	991015.00 Cr
Profit On Sale Of Vehicle		41225.00		41225.00 Cr
Sale of New Papers		3200.00		3200.00 Cr
Sale of Scrap		22403.00		22403.00 Cr
Satellite Dental Clinics Receipts A/c		465500.00	181450.00	284050.00 Cr
Xerox Charges A/c		9535.00		9535.00 Cr
L-1 K. L. E. Society A/c				
K.L.E.Society A/c	301217019.98 Cr		40289010.90	260928009.08 Cr
L-2 Specific Fund				
Specific Fund & Endowments Funds (L-2)				
Depreciation Fund A/c	217592031.93 Cr	10463136.96	640161.00	227415007.89 Cr
Alumini Association Fund A/c	1395718.83 Cr	76000.00		1471718.83 Cr
L-3 Specific Grants				
Grants	9800.00 Cr			9800.00 Cr
Grants(BIOCON)	28237.00 Cr	234000.00	195333.00	66904.00 Cr
GRANTS-HEALTHIUM MEDI TECH PVT LTD	28992.00 Cr	8000.00	18948.00	18044.00 Cr
Grants (Himalaya Drug Company)	13000.00 Cr			13000.00 Cr
Grants(NarayanaHrudayalaya Foundation & ORAL CANCER	13853.50 Cr			13853.50 Cr
Grants- ROTARY QUONTA		345000.00	345000.00	
GRANT-Vision GROUP on SCIENCS AND TECHNOLOGY	500000.00 Cr			500000.00 Cr
RGUHS GRANTS	28085.00 Cr	73450.00	73085.00	28450.00 Cr
L-5 Deposits				
Contractor Security Deposit				
S.D. Mr. Murugesh Reddy.	50000.00 Cr			50000.00 Cr
Caution Money Deposit A/c	700000.00 Cr	340000.00		1040000.00 Cr
Staff Salary-Security Deposit A/c	2163836.00 Cr	178600.00	107044.00	2235392.00 Cr
L-6 Scholarship				
Scholarship A/c	14750.00 Cr	30000.00	30000.00	14750.00 Cr
L-7 Other Payable				
Collections to Be Remitted				
G. S. T A/c		270199.24	270199.24	
K.L.E. Bulletin Fees A/c		26900.00	26800.00	100.00 Cr
K.S.S.W. Fund A/c		6750.00	6750.00	
K.S.T.B. Fund A/c		6750.00	6750.00	
NSS FUND (RGUHS)	102611.00 Cr		11670.00	90941.00 Cr
NTWF FUND A/c		6200.00	6200.00	
RED CROSS FEES A/c		4750.00	4750.00	
RGHHS Provisional Degree Fees A/c		46950.00	46950.00	
RGUHS Additional EXAM Fees		3000.00	3000.00	
RGUHS Admission Fees A/c	6300.00 Cr	75600.00	81900.00	
RGUHS Advance A/c	161559.00 Cr	506663.00	553033.00	115189.00 Cr
RGUHS Convocation Fees A/c		219000.00	219000.00	
RGUHS Exam Fine A/c		14600.00	14600.00	
RGUHS Examination Fees A/c		1000500.00	1000500.00	
RGUHS Fees A/c		1714300.00	1714300.00	
RGUHS HELINET FEES A/c	13500.00 Cr	163500.00	177000.00	
RGUHS Registration Fees A/c	12000.00 Cr	143000.00	155000.00	
RGUHS Sports Fess A/c	2700.00 Cr	32100.00	34800.00	
RGUHS Students Welfare Fund A/c	1350.00 Cr	16050.00	17400.00	
Tax Deducted at Source		1557910.00	1557910.00	
Others				
Advances Fees A/c	707193.28 Cr	50030283.00	50687976.28	49500.00 Cr
Salary Payable A/c		106877.00	106877.00	
Recovery to Be Remitted				
L.I.C. of India A/c		629179.00	629179.00	
Non-Teaching Staff ESIC A/c		68731.00	68731.00	
Non Teaching Staff P. F. A/c		1402728.00	1402728.00	
Professional Tax A/c		200000.00	200000.00	
Staff Co-Op Credit Society A/c		557804.00	557804.00	
Teaching Staff ESIC A/c		14203.00	14203.00	
Teaching Staff P. F. A/c		1449846.00	1449846.00	
L-9 Institution Balances				
Kle's S. Nijalingappa College A/c	8043946.59 Cr			8043946.59 Cr
Income & Expenditure A/c	178223954.69 Dr			178223954.69 Dr
Grand Total		853734649.62	853734649.62	

0.00

For VIRUPAXI B VANTAGITTI
 CHARTERED ACCOUNTANT

(Proprietor)
 Membership No: 215192

Date : 08/05/2023
 Place : Bengaluru



Accoutant

Principal
 K.L.E. Society's
 Institute of Dental Sciences
 Bengaluru
K.L.E. SOCIETY'S
INSTITUTE OF DENTAL SCIENCES
BANGALORE

INSTITUTE OF DENTAL SCIENCE & HOSPITAL AND RESEARCH, BENGALURU-22
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Amount in Rs.

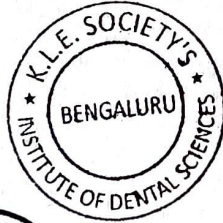
SCH	EXPENDITURE	AMOUNT	SCH	INCOME	AMOUNT
E-1	Salary to Staff	5,21,13,255.00	I-1	Grants	-
E-2	Establishment Expenses	94,66,844.97	I-2	Fees	10,97,43,961.00
E-3	Departmental Current Expenses	1,01,74,431.55	I-3	Specific Fees	21,48,009.88
E-4	Expenses against specific fees	10,21,459.00	I-4	Interest on Bank A/c	20,37,204.00
E-5	Repairs & Maintenance	21,18,509.00	I-5	Rent	60,000.00
E-6	Depreciation	1,04,63,136.96	I-6	Miscellaneous Receipts	2,39,70,526.50
E-7	Remittance of Fees	-			
L-10	Surplus- Excess of Income over Expenditure	5,26,02,064.90		Deficit - Excess of Expenditure over Income	
	GRAND TOTAL RS	13,79,59,701.38		GRAND TOTAL RS	13,79,59,701.38

For VIRUPAXI B VANTAGITTI
CHARTERED ACCOUNTANT



(Proprietor)

Membership No: 215192



Accountant

Date : 08/05/2023

Place : Bengaluru




Principal

KLE Society's
Institute of Dental sciences, Hospital & Research
Bengaluru-22

PRINCIPAL
K.L.E. SOCIETY'S
INSTITUTE OF DENTAL SCIENCES
BANGALORE.

UDIN - 23215192B4VIMP1660

K.L.E.SOCIETY'S
INSTITUTE OF DENTAL SCIENCE & HOSPITAL AND RESEARCH , BENGALURU-22

**SCHEDULES TO AND FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31ST MARCH 2023**

PARTICULARS	Amount in Rs.
E-1 Salary to Staff	Amount
Group Gratuity A/c	34,46,752.00
Management Cont. NOn-Teaching Staff ESIC A/c	2,97,538.00
Management Cont.to Teaching Staff ESIC A/c	62,053.00
Management Cont. to Teaching P.F. A/c	7,24,923.00
Mght. Cont. to Non Teaching P. F. A/c	7,01,364.00
P.F. Admini. Charges Non Teaching Staff A/c	58,814.00
P. F. Admini. Charges Teaching Staff A/c	60,650.00
Salary to Non Teaching Staff A/c	1,16,96,526.00
Salary to Teaching Staff A/c	3,50,64,635.00
Total	5,21,13,255.00
E-2 Establishment Expenses	
Affiliation Fees A/c	4,94,000.00
Audit Fees A/c	1,27,136.00
Bank Commission A/c	42,252.50
Building & Assets Insurance A/c	2,04,348.00
CLOTHING TO STAFF A/C	55,926.00
Conveyance Allowances A/c	4,61,000.00
D.C.I. Inspection Fees & Exp. A/c	4,13,000.00
Dental Camp A/c	(3,210.00)
Electricity Charges A/c	31,19,584.00
Garden Expenses A/C	86,301.00
G.B. Meeting Expenses A/c	51,000.00
Inspection Expenses A/c	6,300.00
Internet Expenses A/c	2,64,112.84
Miscellaneous Expenses A/c	3,87,269.00
NAAC Expenses	2,86,771.00
P H D AFFILIATION FEES A/C	62,000.00
Postage Expenses A/c	9,654.00
Printing & Stationery Exp. A/c	8,31,434.63
Professional Charges	94,750.00
Professional Tax Registration Fees A/c	2,500.00
Property Tax A/c	1,93,361.00
SECURITY SERVICE CHARGES A/C	16,56,403.00
Seminars & Conference Exp. A/c	1,000.00
Tally Software Subscription Renewal Charges	7,000.00
Telephone Charges A/c	20,593.00
Travelling Expenses A/c	1,07,055.00
Vehicle Insurance A/c	71,619.00
Water Charges A/c	4,13,685.00
Total	94,66,844.97



E-3 Department Current Expenses	
Hospital Contingency Exp. A/c	14,18,887.87
Hospital Current Exp. A/c	70,12,568.92
Hospital Incentives A/c	2,39,142.00
Lab. Miscellaneous Exp. A/c	95,090.00
Laboratory Current Exp. A/c	80,767.76
Library Current Exp. A/c	6,375.00
PEOPLE TREE HOSPITAL (TMI HEALTHCARE PVT LTD)	13,21,600.00
Total	1,01,74,431.55
E-4 Expenses Against Specific Fees	
College Association Exp. A/c	2,27,677.00
Magazine Fees & Expenses A/c	11,070.00
Medical Insurance A/c	48,173.00
Practical Exam. Expenses A/c	5,87,424.00
Scientific Society Exp. A/c	61,055.00
Sports Fees & Expenses A/c	86,060.00
Total	10,21,459.00
E-5 Repairs & Maintenance	
Electricity Maintenance A/c	1,54,443.00
Generators Maintenance A/c	67,047.00
Lift Maintenance A/c	1,81,647.00
Repairs to Building A/c	1,81,381.00
Repairs to Computers A/c	1,84,394.00
Repairs to Equipment's A/c	8,86,262.00
Repairs to Furniture, Fixtures & Fittings A/c	1,61,697.00
Vehicle Maintenance A/c	3,01,638.00
Total	21,18,509.00
E-6 Depreciation	
Depreciation	1,04,63,136.96
Total	1,04,63,136.96
E-7 Remittance of Fees	
BU Admission Fees	
Total	-
I-2 Fees	
Admission Fees A/c	6,07,500.00
Clinical Material Fees	7,82,700.00
Digital Library Fees	9,29,323.00
Instrument Charges Fees	17,94,758.00
Laboratory Fees A/c	40,000.00
Library Fees A/c	2,325.00
Practical Record Book Fees	3,88,170.00
Skill Lab Fee	28,95,492.00
Sundry Fees	22,500.00
Tuition Fees A/c	10,22,81,193.00
Total	10,97,43,961.00



I-3 Specific Fees	
College Association Fees	4,500.00
Fine & Late Fees A/c	2,523.60
Identity Card	74,600.00
K.L.E. Research Foundation Fund A/c	81,000.00
Magazine Fees	58,389.00
Medical Fees	500.00
Practical Exam Fees Received	8,36,000.00
Scientific Society Fees	9,98,667.28
Sports Fees	91,830.00
Total	21,48,009.88
I-4 Interest on Bank	
Bank Interest A/c	5,56,904.00
Bank Interest on F D	14,80,300.00
Total	20,37,204.00
I-5 Rent	
Rent & Taxes Receipts A/c	60,000.00
Total	60,000.00
I-6 Miscellaneous Receipts	
Application & Prospectus Fees	2,32,000.00
Certificate Fees	1,44,420.00
Electricity Charges Receipts A/c	15,57,697.00
Hospital Receipts A/c	2,06,84,981.50
Narayan Hrudayalaya Limited Research Fund	9,91,015.00
Profit On Sale Of Vehicle	41,225.00
Sale of New Papers	3,200.00
Sale of Scrap	22,403.00
Satellite Dental Clinics Receipts A/c	2,84,050.00
Xerox Charges A/c	9,535.00
Total	2,39,70,526.50

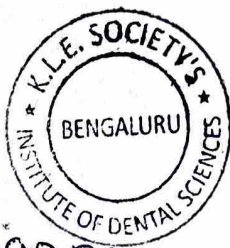
For VIRUPAXI B VANTAGITTI
CHARTERED ACCOUNTANT

V. Vantagitti
(Proprietor)

Membership No: 215192

UDIN - 23215192BCV1MP1660

Date :08/05/2023
Place : Bengaluru



[Signature]
Principal

KLE Society's

Institute of Dental sciences, Hospital &
Research Bengaluru-22

[Signature]
Accountant

K.L.E.SOCIETY'S
INSTITUTE OF DENTAL SCIENCE & HOSPITAL AND RESEARCH , BENGALURU-22

BALANCE SHEET AS ON 31ST MARCH 2023

			Amount in Rs.		
SCH	LIABILITIES	AMOUNT	SCH	ASSETS	AMOUNT
L-1	KLE Society a/c	26,09,28,009.08	A-1	Fixed Assets	30,72,14,522.96
L-2	Specific funds	22,88,86,726.72	A-2	Investments	5,65,85,308.65
L-3	Specific Grants	6,50,051.50	A-3	Deposits	5,73,480.00
L-4	Bank Borrowings	-	A-4	Advances	-
L-5	Deposits	33,25,392.00	A-5	Cash & Bank Balance	1,20,59,404.49
L-6	Scholarships	14,750.00	A-6	Institutional Balance	50,000.00
L-7	Other Payables	2,55,730.00	A-7	KLE Society A/c	
L-9	Institutional Balance	80,43,946.59	A-10	Income & Expenditure A/c	12,56,21,889.79
L-10	Income & Expenditure A/c			Excess of Expenditure over income	
	GRAND TOTAL RS	50,21,04,605.89		GRAND TOTAL RS	50,21,04,605.89

For VIRUPAXI B VANTAGITTI
CHARTERED ACCOUNTANT

(Proprietor)
Membership No: 215192



Accountant

Date : 08/05/2023
Place : Bengaluru



Principal

KLE Society's
Institute of Dental sciences & Research Bangalore
Bengaluru-22
PRINCIPAL
K.L.E. SOCIETY'S
INSTITUTE OF DENTAL SCIENCES
BANGALORE.

UDIN - 23215192B4VIMP1660

K.L.E. Society's
INSTITUTE OF DENTAL SCIENCE & HOSPITAL AND RESEARCH, BENGALURU-22
SCHEDULES TO AND FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2023

SCH.NO.	PARTICULARS	OPENING BALANCE	Additions	Deletions	Amount in Rs. CLOSING BALANCE
A-1	A-1 Fixed Assets				
	Immovable Property				
	Addition & Alteration to Building A/c	61,09,585.00			61,09,585.00
	Building A/c	13,29,16,092.76			13,29,16,092.76
	Compound Wall Construction A/c	29,26,114.00			29,26,114.00
	Movable Property				
	Equipment's				
	Dental Equipment's & Instrument A/c	7,55,80,128.36	58,60,191.00		8,14,40,319.36
	Laboratory Equipment's A/c	12,21,577.00			12,21,577.00
	Office Equipment's A/c	3,10,253.00			3,10,253.00
	Furniture				
	Fixtures & Fittings A/c	81,90,083.36			81,90,083.36
	Furniture A/c	2,19,04,759.28	3,98,959.00		2,23,03,718.28
	Library Books & Journals				39,48,394.00
	Library Books A/c	19,38,840.00	20,09,554.00		1,25,80,529.11
	Library Books & Journals A/c	1,25,80,529.11			2,23,55,889.00
	Library Journals A/c	2,23,55,889.00			
	Other Assets				
	Building Material A/c	-			-
	HOSPITAL CINTINGENCY MATERIAL STOCK	45,722.99	41,782.12	45,722.99	41,782.12
	Hospital Consumable Stock A/c	29,67,990.03	38,55,421.11	29,67,990.03	38,55,421.11
	Lab. Consumable Stock A/c	1,87,138.76	1,90,335.00	1,87,138.76	1,90,335.00
	PRINTING & STATIONERY MATERIAL STOCK	5,41,101.57	4,38,788.94	5,41,101.57	4,38,788.94
	Repairs Material/Spares Stock A/c	-			-
	Computers & Accessories A/c	49,92,276.92	3,45,165.00		53,37,441.92
	Vehicle A/c	36,97,135.00		6,48,936.00	30,48,199.00
	TOTAL	29,84,65,216.14	1,31,40,196.17	43,90,889.35	30,72,14,522.96
A-2	Investments				
	0060/1 MD04.06.2022 MV 4097848 Int 4.40%	40,59,596.00		40,59,596.00	-
	0106/1 MD04.07.2022 MV 4112634 Int 4.40%	40,59,596.00		40,59,596.00	-
	1028/1 MV 5032589 MD 22.5.22 Int 3.95%	50,04,808.00		50,04,808.00	-
	1069/1 MV5049781 MD 22.6.22 Int 3.95%	50,04,870.00		50,04,870.00	-
	13050/1 MV 4076911 Int 4.50% MD 4076911		40,27,000.00		40,27,000.00
	13622/1 MV 4113234 Int 5.50% MD 04.08.23		40,33,000.00		40,33,000.00
	1420/1 MV 4079410 MD04.09.2023 Int4.50%		40,01,800.00		40,01,800.00
	15517/1 MV 4045863 Int 4.50% MD 04.05.2023		40,26,630.00		40,26,630.00
	15647/1 MV4061151 Int 4.50% MD 04.06.2023		40,26,630.00		40,26,630.00
	20940/1 MV4194616 MD 13.2.23 Int 4.50%		42,11,813.00		42,11,813.00
	2130/1 MV4115092 MD 04.10.2023 Int 5.50%		40,02,200.00		40,02,200.00
	2298/1 MV4134294 MD 04.11.2023 Int 5.50%		40,02,200.00		40,02,200.00
	2410/1 MV4152877 MD 04.12.2023 Int 5.50%		40,02,200.00		40,02,200.00
	2552/1 MV4172303 MD 04.01.2024 Int 5.50%		40,02,200.00		40,02,200.00
	4953/1 MD 13.01.23 MV 1051984 Int 5.10%	10,09,945.00		10,09,945.00	-
	5038/1 MV 4035945MD 04.12.2022 Int 4.00%		40,00,000.00	40,00,000.00	-
	5047/1 MD 13.01.23 MV 1051984 Int 5.10%	10,09,945.00		10,09,945.00	-
	5081/1 MV4050153. MD 04.01.2023 Int 4.05%		40,00,000.00	40,00,000.00	-
	5108/1 MD13.01.23 MV 1051984 Int 5.10%	10,09,945.00		10,09,945.00	-
	5361/1 MV 4075896/- MD 04.11.22 Int 4.05%		40,00,000.00	40,00,000.00	-
	5387/1 MV 4062137/- MD 04.10.22 Int 4.05%		40,00,000.00	40,00,000.00	-
	5390/1 MV 4048822 MD 04.09.22 Int 4.05%		40,00,000.00	40,00,000.00	-
	5410/1 MV4034630 MD 4.8.22 Int 4.00%		40,00,000.00	40,00,000.00	-
	6813/1 MD 04.04.2022 MV 4060170 Int 3.95%	40,52,984.00		40,52,984.00	-
	8488/1 MV4037973 MD 04.02.2023 Int 4.50%		40,59,243.00		40,59,243.00
	8549/1 MV4051781 MD04.03.2023 Int 4.50%		40,00,000.00	40,00,000.00	-
	8592/1 MV4067068 MD 04.04.2023 Int 4.50%		40,59,030.00		40,59,030.00
	9870/1 MD 04.05.2022 MV 4073161 Int 3.95%	40,52,844.00		40,52,844.00	-
	Alumini Association Fund Investment A/c	17,40,207.41	19,09,232.00	17,40,207.00	19,09,232.41
	Caution Money Deposit Investmentment A/c	6,26,519.00	10,41,404.00	6,26,781.00	10,41,142.00
	Convocation Fund Deposit Investment A/c	29,34,961.12	29,38,923.00	29,34,699.00	29,39,185.12
	Staff Salary Security Deposit Investment A/c	21,67,698.12	22,41,804.00	21,67,699.00	22,41,803.12
	TOTAL	3,67,33,918.65	8,45,85,309.00	6,47,33,919.00	5,65,85,308.65



K.L.E. Society's
INSTITUTE OF DENTAL SCIENCE & HOSPITAL AND RESEARCH, BENGALURU-22
SCHEDULES TO AND FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2023

SCH.NO.	PARTICULARS	OPENING BALANCE	Additions	Deletions	Amount in Rs. CLOSING BALANCE
A-3	Deposits				
	BESCOM Deposit A/c				5,06,195.00
	Gas Deposit A/c	5,06,195.00			35,000.00
	Telephone Deposit A/c	35,000.00			21,585.00
	Water Meter Deposit A/c	21,585.00		-	10,700.00
	TOTAL	5,73,480.00	-	-	5,73,480.00
A-4	Advances				
	S.Advance to Contractor				
	Advance A/c		24,31,222.00	24,31,222.00	-
	Federation of KLOF	-	25,000.00	25,000.00	-
	Rajesh.S.Kumbar		18,000.00	18,000.00	-
	Rashmi.K.Patil		2,000.00	2,000.00	-
	T D S Receivable on F D Interest		1,48,029.00	1,48,029.00	-
	TDS Receivable on Grants		1,40,981.90	1,40,981.90	-
	TOTAL	-	27,65,232.90	27,65,232.90	-
A-5	Cash & Bank Balances				
	Cash-in-Hand				
	Cash	-	1,70,34,117.00	1,70,34,117.00	-
	Bank Accounts				
	Canara Bank S.B. A/c No. 16663 (Principal A/c)	44,84,521.67	22,75,25,547.66	22,86,07,622.80	34,02,446.53
	Canara Bank S.B. A/c No. 16664 (President A/c)	1,42,78,071.19	19,74,59,023.00	20,31,29,019.00	86,08,075.19
	Canara Bank S.B. A/c No. 16665 (Scholarship A/c)	47,321.77	31,579.00	30,018.00	48,882.77
	The Manager,BZRCMS Bank Belagavi Share Amount	-			-
	TOTAL	1,88,09,914.63	44,20,50,266.66	44,88,00,776.80	1,20,59,404.49
A-6	Institutional Balances				
	KLE SY'S BASAVAPRABHU KORE CESE SCHOOL, ANKALI		50,000.00		50,000.00
	TOTAL	-	50,000.00	-	50,000.00
SCH.NO.	PARTICULARS	OPENING BALANCE	Additions	Deletions	CLOSING BALANCE
L-1	K.L.E. Society A/c				
	KLE Society A/c	30,12,17,019.98		40289011	26,09,28,009.08
	TOTAL	30,12,17,019.98	-	4,02,89,010.90	26,09,28,009.08
L-2	Specific Fund				
	Specific Fund & Endowments Funds (L-2)				
	Depreciation Fund A/c	21,75,92,031.93	1,04,63,136.96	6,40,161.00	22,74,15,007.89
	Alumni Association Fund A/c	13,95,718.83	76,000.00		14,71,718.83
	TOTAL	21,89,87,750.76	1,05,39,136.96	6,40,161.00	22,88,86,726.72
L-3	Specific Grants				
	Grants(RGUHS) CDE Program	9,800.00			9,800.00
	Grants(BIOCON)	28,237.00	2,34,000.00	1,95,333.00	66,904.00
	Grants HELTHIUM MEDI TECH PVT LIMITED	28,992.00	8,000.00	18,948.00	18,044.00
	Grants (Himalaya Drug Company)	13,000.00			13,000.00
	Grants(NaraynaHrudayalaya Foundation & ORAL CAN	13,853.50			13,853.50
	Grants - Vision Group on Science and Technology	5,00,000.00			5,00,000.00
	Grants- ROTARY QUONTA		3,45,000.00	3,45,000.00	-
	RGUHS Grants	28,085.00	73,450.00	73,085.00	28,450.00
	TOTAL	6,21,967.50	6,60,450.00	6,32,366.00	6,50,051.50
L-4	Bank Borrowings				
	BZRCMS Bank HYP A/c No. 911	-	-	-	-
	TOTAL	-	-	-	-
L-5	Deposits				
	Contractor Security Deposit				
	S.D. Mr. Murugesh Reddy.	50,000.00			50,000.00
	Caution Money Deposit A/c	7,00,000.00	3,40,000.00	-	10,40,000.00
	Staff Salary Security Deposit A/c	21,63,836.00	1,78,600.00	1,07,044.00	22,35,392.00
	TOTAL	29,13,836.00	5,18,600.00	1,07,044.00	33,25,392.00
L-6	Scholarship				
	Scholarship A/c	14,750.00	30,000.00	30,000.00	14,750.00
	TOTAL	14,750.00	30,000.00	30,000.00	14,750.00

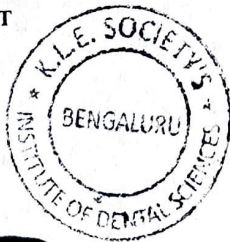


K.L.E. Society's
INSTITUTE OF DENTAL SCIENCE & HOSPITAL AND RESEARCH, BENGALURU-22
SCHEDULES TO AND FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2023

SCH.NO.	PARTICULARS	OPENING BALANCE	Additions	Deletions	Amount in Rs. CLOSING BALANCE
L-7	Other Payables				
	Collections to Be Remitted				
	G.S.T A/c				-
	K.L.E.Bulletine Fees A/c		2,70,199.24	2,70,199.24	-
	K.S.S.W. Fund A/c		26,900.00	26,800.00	100.00
	K.S.T.B.Fund A/c		6,750.00	6,750.00	-
	NSS FUND (RGUHS)		6,750.00	6,750.00	-
	NTWF FUND A/c	1,02,611.00		11,670.00	90,941.00
	RED CROSS FEES A/c		6,200.00	6,200.00	-
	RGHHS Provisional Degree Fees A/c		4,750.00	4,750.00	-
	RGUHS Additional EXAM Fees		46,950.00	46,950.00	-
	RGUHS Admission Fees A/c		3,000.00	3,000.00	-
	RGUHS Advance A/c	6,300.00	75,600.00	81,900.00	-
	RGUHS Convocation Fees A/c	1,61,559.00	5,06,663.00	5,53,033.00	1,15,189.00
	RGUHS Exam Fine A/c		2,19,000.00	2,19,000.00	-
	RGUHS Examination Fees A/c		14,600.00	14,600.00	-
	RGUHS Fees A/c		10,00,500.00	10,00,500.00	-
	RGUHS HELINET FEES A/c		17,14,300.00	17,14,300.00	-
	RGUHS Registration Fees A/c	13,500.00	1,63,500.00	1,77,000.00	-
	RGUHS Sports Fess A/c	12,000.00	1,43,000.00	1,55,000.00	-
	RGUHS Students Welfare Fund A/c	2,700.00	32,100.00	34,800.00	-
	Tax Deducted at Source	1,350.00	16,050.00	17,400.00	-
	Advances Fees A/c		15,57,910.00	15,57,910.00	-
	Salary Payable A/c	7,07,193.28	5,00,30,283.00	5,06,87,976.28	49,500.00
	L.I.C. of India A/c		1,06,877.00	1,06,877.00	-
	Non-Teaching Staff ESIC A/c		6,29,179.00	6,29,179.00	-
	Non Teaching Staff P. F. A/c		68,731.00	68,731.00	-
	Professional Tax A/c		14,02,728.00	14,02,728.00	-
	Staff Co-Op Credit Society A/c		2,00,000.00	2,00,000.00	-
	Teaching Staff ESIC A/c		5,57,804.00	5,57,804.00	-
	Teaching Staff P. F. A/c		14,203.00	14,203.00	-
			14,49,846.00	14,49,846.00	-
	TOTAL	10,07,213.28	6,02,74,373.24	6,10,25,856.52	2,55,730.00
L-9	Institutional Balances				
	Kle's S. Nijalingappa College A/c	80,43,946.59			80,43,946.59
	TOTAL	80,43,946.59	-	-	80,43,946.59
A-10	Income and Expenditure				
	L-10 Income and Expenditure Account	17,82,23,954.69	5,26,02,064.90	0	12,56,21,889.79
	TOTAL	17,82,23,954.69	5,26,02,064.90	-	12,56,21,889.79

For VIRUPAXI B VANTAGITTI
 CHARTERED ACCOUNTANT

(Signature)
 (Proprietor)
 Membership No: 215192



Date : 08/05/2023
 Place : Bengaluru



(Signature)
 Accountant

(Signature)
 Principal
 KLE Society's

Institute of Dental Sciences & Research

Bengaluru-22
PRINCIPAL
K.L.E. SOCIETY'S
INSTITUTE OF DENTAL SCIENCES
BANGALORE.

K.L.E.SOCIETY'S
INSTITUTE OF
DENTAL SCIENCES,
BANGALORE-22

AUDITED
STATEMENTS
FOR IST QUARTER ENDED
30TH SEPTEMBER 2022

K. L. E. SOCIETY'S INSTITUTE OF DENTAL SCIENCES

☎ Off : 080-23474137

(Recognised by Dental Council of India & Affiliated to RGUHS Karnataka)

No. 20, Yeshwanthpur Suburb, II Stage, Tumkur Road, Bangalore-560 022.

Karnataka State, INDIA.

ಕೆ. ಎಲ್. ಇ. ಸಂಸ್ಥೆಯ ದಂತ ವಿಜ್ಞಾನ ಮಹಾವಿದ್ಯಾಲಯ, ಬೆಂಗಳೂರು.

E-mail : principal.kleblre@gmail.com Website : www.kledentalbengaluru.com

Ref No : A(5) 2022-23/ 210

Date : 07.12.2022

To

The Secretary,
Board of Management,
KLE Society,
BELGAUM – 590 001.

Sir,

Sub : Submission Audited Statements of Accounts along with
Internal Audit Report IInd Quarter ended 30th Sept 2022-reg.


With reference to the subject cited above, I have the honour of submitting herewith the Audited Statements of Accounts for Ist quarter along with Internal Audit Report for quarter ended 30th Sept 2022. The details are as given below.

1. Internal Audit Report for the IInd Quarter ended 30th of Sept 2022 along with annexure to Audit Report, Balance sheet, Income & Expenditure and Receipt and Payments with schedules.
2. Receipts & Payments Account for the period from 01.07.2022 to 30.09.2022.
3. Bank Reconciliation Statement of SB A/c No. 016663, 016664 & 016665 for the month of July, Aug & Sept 2022.
4. Our Compliance to the Auditors Audit Report for IInd quarter ended 30th September 2022.

This is for your kind information and record.

Thanking You,

Yours faithfully,


PRINCIPAL
K.L.E. SOCIETY'S
INSTITUTE OF DENTAL SCIENCES
BANGALORE, ✱

Copy to : Shri Virupaxi B vantagatti
Chartered Accountant.

**K.L.E. SOCIETY'S INSTITUTE OF DENTAL SCIENCE, HOSPITAL AND RESEARCH
BANGALORE-22**

Internal Audit Report

For the Half Year ending 30th September, 2022

We have audited the Books of Accounts of KLE Society's, Institute of Dental Science, Hospital and Research Bangalore for the Half Year 30th September 2022
And have to Report as under:

The Annexed Receipts & Payments Statement and Trial Balance; drawn for the **Half Year 30th September 2022**
Are in agreement with the Books of Accounts of the Institutions.

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion the Institution has kept proper Books of Accounts as required by the Management, so far as it appears from our examination of those Books.
3. We have not come across any transactions, which are beyond the Authority and the Competence of the Head of the Institution.
4. The Capital and Revenue Expenditures have been properly classified and accounted for and they are supported by suitable external evidences and are properly authenticated by the delegated Authority.
5. We have examined the transactions, recorded in the Books of Accounts with reference to Receipts, Counter Foils of Bank Challans, Payment Vouchers Bills, Invoices, Bank Pass Sheets, Confirmation Letters, Bank Certificates etc., and are in agreement with the same.

And

6. Other matters requiring the attention of the Management have been reported in the "Annexure" to this Audit Report as required by the K.L.E. Society.

Place: Bangalore
Date: 02/12/2022



For VIRUPAXI B. VANTAGITTI
Chartered Accountants

Virupaxi B. Vantagitti
(Virupaxi B. Vantagitti)
Proprietor

Annexure to the Internal Audit Report

For the HALF YEAR ended 30th September 2022

BOOKS OF ACCOUNTS:

01	List of Books of Accounts maintained and examined	Cash Book, General Ledger & Fees Register
02	Have you come across any deficiency in the Books of Accounts maintained by the Institution and examined by you?	No deficiencies noticed.
03	If yes, give a brief comment on the same.	Not applicable
04	Whether the books of accounts are maintained up to the date of your visit? If not report up to what date they were maintained.	Books of account were kept upto date.

I METHOD OF ACCOUNTING:

01	What is the Method of Accounting followed by the Institution?	Cash system
02	If there is any change, Please indicate the effect of such change on the financial results of the Institution.	No change

II FIXED ASSETS & WORK-IN-PROGRESS:

01	Has the Institution acquired/ constructed any fixed assets during the Year?	Equipments Rs.49,83,747/- Furniture Rs.1,26,249/- Library Books Rs.42359/- Computer & Accessories:2,95,546/-
02	Are such acquisition /construction authorized by the K.L.E. Society?	Yes.
03	Indicate the Quantum of Work-in-Progress by obtaining a Work-in-Progress Certificate from the Head of the Institution/ Engineer-in-Charge of such work.	NA
04	Does the Certificate so obtained is reasonably comparable with the amount actually expended.	NA
05	Has the Institution made any advance to the Contractor without Authorization of Head Office / Engineer – in – charge?	No such cases
06	If so, obtain a work done Certificate from the Contractor/Engineer-in-charge to justify the reasonability of such advance.	Not applicable
07	If the work is completed, has the Institution obtained a Completion Certificate from the Engineer-in-charge? Has the completed Fixed Asset brought in to the Books of Accounts with the approval of the K.L.E. Society?	Not applicable
08	Has the Institution maintained a Fixed Assets Register in respect of its properties?	Yes, Fixed Assets Register is maintained (except for Building) and written upto date.



	Has a physical verification of such Fixed Assets is carried out during the month?	As per information, physical verification of Fixed Assets is being carried out by the institution.
10	Are there any discrepancies noticed between the physical verification and the Register?	Nil
11	If, yes give a brief report on the same.	Nil

CASH BOOK/PETTY CASH REGISTER:

01	Have you verified the physical cash in the possession of the Institution on any day in the course of your Audit?	Yes, we have Verified the physical cash in possession of the institute.
02	If so, what is the Date of verification and amount?	We certify that we have carried out surprises verification of cash as on the date 02nd December 2022 and found Rs: 11,247/- as per the books maintained
03	Does it Tally with the Book Balance?	YES
04	If there is any difference report the same.	Not applicable
05	Whether the payments are made with the approval of the delegated Authority.	Yes, the Principal and life Member authorize payment vouchers.
06	Whether cash/cheques received are deposited into the Bank promptly? If not, report the same.	The hospital receipts and some of the fees are collected in cash and which has been deposited to the bank next day.

BANK ACCOUNTS AND RECONCILIATION STATEMENTS:

01. List out all the Bank Accounts of the Institution with respective Account Numbers and the Nature of such Accounts.

Sl. No	Name of the Bank	Nature of Account	Account No.
02. H 1	2	3	4
a 1.	Canara Bank(principal A/c)	SB	16663
s	Canara Bank(president A/c)	SB	16664
2.	Canara Bank(Scholarship A/c)	SB	16665

the Institution obtained Pass Book / Pass Sheets in respect of its Operative Accounts? Does the balance tally with the bank balances in the Books of Accounts? If not indicate the differences in the following format:

Sl. No	Name of the Bank	Nature of Account	Account No.	Balance as Per Books	Balance as per Pass Book/ Pass Sheet	Difference	Reasons for difference	Whether Bank Reconciliation Statement prepared?
1	2	3	4	5	6	7	8	9
	Canara Bank	SB	16663	Refer bank reconciliation statement enclosed				Yes.
	Canara Bank	SB	16664	Refer bank reconciliation statement enclosed				Yes.
	Canara Bank	SB	16665	Refer bank reconciliation statement enclosed				Yes



	Whether the Institution has passed the necessary adjustment entries in respect of items remaining in Bank Balance Reconciliation Statement?	YES
04	Does the Institution hold Fixed Deposit Receipts and Investments?	Yes, Amount of FD on 30 th September 2022 was Rs. 34647298.65,-
05	If Yes, prepare a list of such Fixed Deposits and Investments and verify the same with actual certificates.	Yes. Please refer the statement enclosed.
06	Report any discrepancies noticed there on.	Not applicable
07	List out Non-Operative Bank Accounts.	No such accounts

INTER INSTITUTIONS / INTRA INSTITUTIONS / HEAD OFFICE BALANCES:

01	Does the balance with Inter/ Intra Institutions and Head office tally with the Books of Accounts?	Balance confirmation statement from HO is not available for verification for balances as on 30 th September 2022.
02	If not give a brief note on the same.	It is suggested to obtain monthly statement of a/c from HO and reconcile the same

MOVABLES AND CONSUMABLE STORES:

01	Has the Institution established an Internal Control System in respect of Purchases, Consumption and Stock of Consumables such as Chemicals, Stationery, Printed Materials, Instruments, Apparatuses, Furniture, Fittings, Tools, Gigs, Computers and Software etc.?	Yes, Internal control system in respect of purchases, consumption and stock of consumables is found satisfactory.
02	Has the Institution prepared an Inventory of such Consumables, Furniture and Computers etc., at periodical intervals and the same is verified with the physical existence of the same?	Yes.

II GOVERNMENT GRANTS AND SCHOLARSHIPS:

01	Has the Institution properly recorded the receipt of Government Grants and Scholarships?	Yes.
02	Whether the said receipts have been expended for the purpose for which they were received?	Yes
03	Has the Institution prepared a list of Undisbursed scholarships at the end of each month?	Not applicable



COLLECTION OF FEES/ SPECIFIC FEES:

01	Has the Institution maintained a "Demand, Collection and Balance Register" in respect of Tuition Fees, Specific Fees, Caution Money, Library Deposits etc.?	DCB Register is being maintained by the institute, DCB reconciliation will be done at the end of the financial year.
02	Has the Institution prepared a Half Year wise list of "Arrears of Fees"?	Yes.
03	Report on the actions taken by the Head of the Institution for recovery of such Arrears of Fees.	As per information ,fees will be collected in further days

ESTABLISHMENT EXPENSES AND SALARIES:

01	In case of Un-aided Institutions, has Appointment of Teaching and Menial Staff been made with the approval of a delegated authority?	Yes.
02	Has the Institution obtained permission from the Appropriate Authority for Payment of Increments, Arrears of Salary etc.?	Yes.

STATUTORY OBLIGATIONS:

01	Has the Institution complied with the obligatory provisions under various applicable Statutes such as Profession Tax, Income Tax, P.F., E.S.I., VAT, Service Tax, Labour Laws, etc.?	Yes.
02	Has the Institution filed periodical returns well within the statutory period allowed?	Yes
03	If not, please make out a note on such instances.	Not applicable
04	Has the Institution paid any penalty and interest for violating any provisions of the applicable statutes?	No such cases during the Year.
05	If so, report the same.	Not applicable
06	Has the Institution made any payment towards Revenue expenditures in a sum exceeding Rs.10,000/- and above to any person otherwise than an account payee crossed Cheque / D.D.?	No.
07	If yes, furnish the details there of.	Not applicable
08	Has the Institution Accepted/Re-Paid any deposit exceeding in a sum of Rs.10,000/- and above from/to any person otherwise than an account payee Cheque/D.D.?	No
09	If so, furnish the details there of.	Not applicable



the Institution deducted Income Tax at the appropriate rates on payment of Salary, Payment of Advance and to Contractors, Payment of Rent, Payment for Professional and Technical Services, Advertisements etc., and submitted the Income Tax, so deducted to the Govt. well before the due dates? Has the Institution filed E-TDS Quarterly Returns before the due dates? If not furnish the details in the following format:

Yes, no irregularities noticed in deduction & remittance of TDS during the Year.

Sl. No.	Name of the Payee	Nature of Payment	Amount Paid	Amount of T.D.S	Date on which T.D.S was made	Due Date for Remittance	Date on which Remittance was made	No. Of Days of Delay	E-T.D.S Return Filed on	Delay in Filing E-TDS Return
1	2	3	4	5	6	7	8	9	10	11
---- Not applicable --										

11. Have you come across any cases where T.D.S was required to be made by the Institution but not made? If yes, furnish the details in the following format.

Sl. No.	Name of The Payee	Nature of Payment	Amount Paid	Date of Payment	Amount of TDS ought to have been made	Whether TDS has been made consequently	If yes on What Date	Date of Remittance to Government
1	2	3	4	5	6	7	8	9
1								
1								

XII PROFESSION TAX:

01	Is the Institution registered under the Profession Tax Act?	Yes Registration no:P0103398 Certificate no:344372336
02	If yes, is it filing its monthly Returns well in time?	Yes.
03	Has the Profession Tax, so deducted paid to the Government within the time allowed?	Yes.

XIII ASSURANCE:

01	The Internal/Concurrent Auditors are supplied with a note on the Duties to be adhered to by them. Please go through the same exhaustively. Adverse features if any may kindly be reported.	No adverse features noticed.
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XIV INTERNAL CONTROL:

01	Are you satisfied with regard to existence of an Internal Control System in respect of Purchase of Consumables, Printing and Stationery, Furniture and, Fixtures, Construction of Buildings, Payment to Contractors, Admission of Students, Conduct of Special Functions etc, commensurate with the size of the Institution?	Yes, Internal control system found satisfactory.
02	If not, please suggest ways and means for its improvement.	Not applicable



RANCE COVERAGE:

Whether the properties and cash are properly insured? Give the details in the following format:

Assets Insured	Amount	Name of Insurer	Period	Whether Renewed
Building, Furniture, Fixtures & Fittings Equipment (Dental, Lab & Office Equipment) Computers & Accessories, Library Books and Journals (Aggregate Value)	Rs. 27,20,72,076	The Oriental Insurance Co. Ltd.(Policy No. 423200/11/2022/292	Valid up to 21-03-2022 to 24-03-2023	Yes, Insurance Coverage is well within the validity period.
Professional Indemnity Insurance (Medical Establishment)	Rs.20,00,000	The New India Assurance Co. Ltd (Policy No. 67260036190200000005	Valid up to 05-05-2022 to 04-05-2023	Yes, Insurance Coverage is well within the validity period.
Maruti Omini LPG STD BS-KA04MB8131 (Maruti Van	Rs. 61,013	ICICI Lombard General Insurance Co. Ltd (policy No. 3001/MI-03783848/00/000)	Valid up to 18-07-2022 to 17-07-2023	Yes, Insurance Coverage is well within the validity period.
Dental Mobile Van KAO4 0065	Rs.411600	The Oriental Insurance Co	Valid up to 11.03.2022 to 12.03.2023	Yes,Insurance Coverage is well within the validity period
New Bus KA 04 AA8035 (New Bus)	Rs. 1577000.00	The Oriental Insurance Co 423200131t2023t2s4	Valid up to 08.05.2022 to 07.05.2023	Yes,Insurance Coverage is well within the validity period

XVI FRAUDS, EMBEZZLEMENTS AND MISAPPROPRIATIONS:

01	Have you come across any transactions, which in your opinion are fraudulent in nature resulting in embezzlement or misappropriation of the funds and properties of the Institution?	No such transactions noticed.
02	If so, please make out a detailed report on such transactions.	NA

II COMPLIANCE OF AUDIT REPORTS:

1. Whether the Institution has submitted Compliance Report? If not, give the details as under:

Months	Major Query	Reasons for non Compliance



GENERAL:

	Have you gone through the proceeding of the Local Governing Body to ensure that the decisions of the L.G.B are properly implemented in its spirit and intent?	Yes.
02	Make out a brief report in respect of discrepancies, if any.	No discrepancies noticed.
03	Have you noticed existence of any Intra-Units such as Students Association, Cultural Association, Sports Association, Kannada Association, N.S.S., N.C.C. and special celebrations like Sports Meets, Youth Festivals, Excursions etc., which do not form part of the Institution and as such their financial transactions have remained outside the Books of Accounts of the Institution?	No such cases noticed during the Year.
04	If yes, Please make a brief report on Financial transactions of such Intra-Units and Celebrations.	Not applicable

IX SUGGESTIONS:

01	Based on your experience and expertise, will you please offer your suggestions and guidance for improving the Accounting System and Internal Check/ Control System, so as to make the financial statements 'Users' Friendly' and 'Transparent'?	<p>Monthly Reconciliation of balance with Ho to be Followed.</p> <p>To reconcile the bank balances every month in the system instead of doing in separate excel spread sheet.</p> <p>Most of the revenue expenditure capitalized to dental equipments & instruments even though they do not have useful life.</p> <p>As informed physical verification of fixed was carried out by the institute. The institute has identified missing items, shortages, defectives and damages, but no effect has been given in books of accounts.</p> <p>Tally has to be Customized to Prepare the DCB Student wise and Section wise.</p>
02	Suggest austerity measures to make the financial statements to depict a true and correct state of affairs of the Institution.	Nil
03	Have you got to make any special observations? If so, please make a detailed Report on the same.	Nil





**K. L. E. SOCIETY'S
INSTITUTE OF DENTAL SCIENCES**

(Recognised by Dental Council of India & Affiliated to RGUHS Karnataka)
No. 20, Yeshwanthpur Suburb, II Stage, Tumkur Road, Bangalore-560 022.
Karnataka State, INDIA.

nirf India Rankings 2022
Dental Ranked 28


☎ Off : 080-23474137

ಕೆ. ಎಲ್. ಇ. ಸಂಸ್ಥೆಯ ದಂತ ವಿಜ್ಞಾನ ಮಹಾವಿದ್ಯಾಲಯ, ಬೆಂಗಳೂರು.

E-mail : principal.klebllore@gmail.com Website : www.kledentalbengaluru.com

Compliance to the Internal Audit report for the IInd Quarter ended 30th September 2022.

Sl.No.	Auditors Observations	Sl.No.	Our Compliance
1	Monthly Reconciliation of balance with Ho to be followed.	1	After Completion of year ending i.e, 31.3.2023. The Ledger extract of KLE Society will be submitted to H.,O. for reconciliation & balance.
2	To reconcile the bank balances every month in the system instead of doing in separate exrcel spread sheet.	2	We make BRS in tally system.
3	Most of the revenue expenditure capitalized to dental equipments & instruments even though they do not have useful life.	3	Noted.
4	As informed physical verification of fixed was carried out by the institute. The Institute has identified missing items, shortages, defective and damages, but no effect has been given in books of accounts.		Noted, the statement of Missing items, shortage, defective or damaged items will be prepared after end of accounting year 31.03.2023.
5	Tally has to be Customized to prepare the DCB student wise and section wise.		Noted, we will do the needful.


PRINCIPAL
K.L.E. SOCIETY'S
INSTITUTE OF DENTAL SCIENCES
BANGALORE.

K.L.E.SOCIETY'S
INSTITUTE OF
DENTAL SCIENCES,
BANGALORE-22

AUDITED
STATEMENTS
FOR IST QUARTER ENDED
30TH JUNE 2022



K. L. E. SOCIETY'S INSTITUTE OF DENTAL SCIENCES

☎ Off : 080-23474137

(Recognised by Dental Council of India & Affiliated to RGUHS Karnataka)
No. 20, Yeshwanthpur Suburb, II Stage, Tumkur Road, Bangalore-560 022.
Karnataka State, INDIA.

ಕೆ. ಎಲ್. ಇ. ಸಂಸ್ಥೆಯ ದಂತ ವಿಜ್ಞಾನ ಮಹಾವಿದ್ಯಾಲಯ, ಬೆಂಗಳೂರು.

E-mail : principal.klebllore@gmail.com Website : www.kledentalbengaluru.com

Ref No : A(5) 2022-23/209.

Date : 06.12.2022

To

The Secretary,
Board of Management,
KLE Society,
BELGAUM – 590 001.

Sir,

Sub : Submission Audited Statements of Accounts along with
Internal Audit Report Quarter ended 30th June 2022-reg.

With reference to the subject cited above, I have the honour of submitting herewith the Audited Statements of Accounts for Ist quarter along with Internal Audit Report for quarter ended 30th June 2022. The details are as given below.

1. Internal Audit Report for the Ist Quarter ended 30th of June 2022 along with annexure to Audit Report, Balance Sheet with schedules, Income & Expenditure and Receipt & Payments Account .
2. Receipts & Payments Account for the period from 01.04.2022 to 30.06.2022.
3. Bank Reconciliation Statement of SB A/c No. 016663, 016664 & 016665 for the month of April, May & June 2022.
4. Our Compliance to the Auditors Audit Report for Ist quarter ended 30th June 2022.

This is for your kind information and record.

Thanking You,

Yours faithfully,


PRINCIPAL
K.L.E. SOCIETY'S
INSTITUTE OF DENTAL SCIENCES
BANGALORE

Copy to : Shri Virupaxi B vantagatti
Chartered Accountant.

**K.L.E. SOCIETY'S INSTITUTE OF DENTAL SCIENCE, HOSPITAL AND RESEARCH
BANGALORE-22**

Internal Audit Report

For the quarter ending 30th June, 2022

We have audited the Books of Accounts of KLE Society's, Institute of Dental Science, Hospital and Research Bangalore for the Quarter 30th June 2022
And have to Report as under:

The Annexed Receipts & Payments Statement and Trial Balance; drawn for the **quarter 30th June 2022**
Are in agreement with the Books of Accounts of the Institutions.

1. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 2. In our opinion the Institution has kept proper Books of Accounts as required by the Management, so far as it appears from our examination of those Books.
 3. We have not come across any transactions, which are beyond the Authority and the Competence of the Head of the Institution.
 4. The Capital and Revenue Expenditures have been properly classified and accounted for and they are supported by suitable external evidences and are properly authenticated by the delegated Authority.
 5. We have examined the transactions, recorded in the Books of Accounts with reference to Receipts, Counter Foils of Bank Challans, Payment Vouchers Bills, Invoices, Bank Pass Sheets, Confirmation Letters, Bank Certificates etc., and are in agreement with the same.
- And
6. Other matters requiring the attention of the Management have been reported in the "Annexure" to this Audit Report as required by the K.L.E. Society.



For VIRUPAXI B. VANTAGITTI
Chartered Accountants

(Signature)
(Virupaxi B. Vantagitti)
Proprietor

**K.L.E. SOCIETY'S INSTITUTE OF DENTAL SCIENCE, HOSPITAL AND RESEARCH
BANGALORE-22**

Annexure to the Internal Audit Report

For the QUARTER ended 30th June 2022

BOOKS OF ACCOUNTS:

01	List of Books of Accounts maintained and examined	Cash Book, General Ledger & Fees Register
02	Have you come across any deficiency in the Books of Accounts maintained by the Institution and examined by you?	No deficiencies noticed.
03	If yes, give a brief comment on the same.	Not applicable
04	Whether the books of accounts are maintained up to the date of your visit? If not report up to what date they were maintained.	Books of account were kept upto date.

METHOD OF ACCOUNTING:

01	What is the Method of Accounting followed by the Institution?	Cash system
02	If there is any change, Please indicate the effect of such change on the financial results of the Institution.	No change

FIXED ASSETS & WORK-IN-PROGRESS:

01	Has the Institution acquired/ constructed any fixed assets during the Year?	Equipments Rs.1,50,000/- Furniture Rs.97931/- Computer & Accessories:1,53,659/-
02	Are such acquisition /construction authorized by the K.L.E. Society?	Yes.
03	Indicate the Quantum of Work-in-Progress by obtaining a Work-in-Progress Certificate from the Head of the Institution/ Engineer-in-Charge of such work.	NA
04	Does the Certificate so obtained is reasonably comparable with the amount actually expended.	NA
05	Has the Institution made any advance to the Contractor without Authorization of Head Office / Engineer – in – charge?	No such cases
06	If so, obtain a work done Certificate from the Contractor/Engineer-in-charge to justify the reasonability of such advance.	Not applicable
07	If the work is completed, has the Institution obtained a Completion Certificate from the Engineer-in-charge? Has the completed Fixed Asset brought in to the Books of Accounts with the approval of the K.L.E. Society?	Not applicable
08	Has the Institution maintained a Fixed Assets Register in respect of its properties?	Yes, Fixed Assets Register is maintained (except for Building) and written upto date.



	Has a physical verification of such Fixed Assets is carried out during the month?	As per information, physical verification of Fixed Assets is being carried out by the institution.
10	Are there any discrepancies noticed between the physical verification and the Register?	Nil
11	If, yes give a brief report on the same.	Nil

IV CASH BOOK/PETTY CASH REGISTER:

01	Have you verified the physical cash in the possession of the Institution on any day in the course of your Audit?	Yes, we have Verified the physical cash in possession of the institute.
02	If so, what is the Date of verification and amount?	We certify that we have carried out surprises verification of cash as on the date 25 th November 2022 and found Rs: 4,686/- as per the books maintained
03	Does it Tally with the Book Balance?	YES
04	If there is any difference report the same.	Not applicable
05	Whether the payments are made with the approval of the delegated Authority.	Yes, the Principal and life Member authorize payment vouchers.
06	Whether cash/cheques received are deposited into the Bank promptly? If not, report the same.	The hospital receipts and some of the fees are collected in cash and which has been deposited to the bank next day.

V BANK ACCOUNTS AND RECONCILIATION STATEMENTS:

01. List out all the Bank Accounts of the Institution with respective Account Numbers and the Nature of such Accounts.

Sl. No	Name of the Bank	Nature of Account	Account No.
02. H ¹	2	3	4
a ¹	Canara Bank(principal A/c)	SB	16663
s	Canara Bank(president A/c)	SB	16664
2.	Canara Bank(Scholarship A/c)	SB	16665

the Institution obtained Pass Book / Pass Sheets in respect of its Operative Accounts? Does the balance tally with the bank balances in the Books of Accounts? If not indicate the differences in the following format:

Sl. No	Name of the Bank	Nature of Account	Account No.	Balance as Per Books	Balance as per Pass Book/ Pass Sheet	Difference	Reasons for difference	Whether Bank Reconciliation Statement prepared?
1	2	3	4	5	6	7	8	9
	Canara Bank	SB	16663	Refer bank reconciliation statement enclosed				Yes.
	Canara Bank	SB	16664	Refer bank reconciliation statement enclosed				Yes.
	Canara Bank	SB	16665	Refer bank reconciliation statement enclosed				Yes



03	Whether the Institution has passed the necessary adjustment entries in respect of items remaining in Bank Balance Reconciliation Statement?	YES
04	Does the Institution hold Fixed Deposit Receipts and Investments?	Yes, Amount of FD on 30 th June 2022 was Rs. 3,46,11,660.65/-
05	If Yes, prepare a list of such Fixed Deposits and Investments and verify the same with actual certificates.	Yes. Please refer the statement enclosed.
06	Report any discrepancies noticed there on.	Not applicable
07	List out Non-Operative Bank Accounts.	No such accounts

VI INTER INSTITUTIONS / INTRA INSTITUTIONS / HEAD OFFICE BALANCES:

01	Does the balance with Inter/ Intra Institutions and Head office tally with the Books of Accounts?	Balance confirmation statement from HO is not available for verification for balances as on 30 th June 2022.
02	If not give a brief note on the same.	It is suggested to obtain monthly statement of a/c from HO and reconcile the same

VII MOVABLES AND CONSUMABLE STORES:

01	Has the Institution established an Internal Control System in respect of Purchases, Consumption and Stock of Consumables such as Chemicals, Stationery, Printed Materials, Instruments, Apparatuses, Furniture, Fittings, Tools, Gigs, Computers and Software etc.?	Yes, Internal control system in respect of purchases, consumption and stock of consumables is found satisfactory.
02	Has the Institution prepared an Inventory of such Consumables, Furniture and Computers etc., at periodical intervals and the same is verified with the physical existence of the same?	Yes.

VIII GOVERNMENT GRANTS AND SCHOLARSHIPS:

01	Has the Institution properly recorded the receipt of Government Grants and Scholarships?	Yes.
02	Whether the said receipts have been expended for the purpose for which they were received?	Yes
03	Has the Institution prepared a list of Undisbursed scholarships at the end of each month?	Not applicable



COLLECTION OF FEES/ SPECIFIC FEES:

01	Has the Institution maintained a "Demand, Collection and Balance Register" in respect of Tuition Fees, Specific Fees, Caution Money, Library Deposits etc.?	DCB Register is being maintained by the institute, DCB reconciliation will be done at the end of the financial year.
02	Has the Institution prepared a Half Year wise list of "Arrears of Fees"?	Yes.
03	Report on the actions taken by the Head of the Institution for recovery of such Arrears of Fees.	As per information ,fees will be collected in further days

X ESTABLISHMENT EXPENSES AND SALARIES:

01	In case of Un-aided Institutions, has Appointment of Teaching and Menial Staff been made with the approval of a delegated authority?	Yes.
02	Has the Institution obtained permission from the Appropriate Authority for Payment of Increments, Arrears of Salary etc.?	Yes.

XI STATUTORY OBLIGATIONS:

01	Has the Institution complied with the obligatory provisions under various applicable Statutes such as Profession Tax, Income Tax, P.F., E.S.I., VAT, Service Tax, Labour Laws, etc.?	Yes.
02	Has the Institution filed periodical returns well within the statutory period allowed?	Yes
03	If not, please make out a note on such instances.	Not applicable
04	Has the Institution paid any penalty and interest for violating any provisions of the applicable statutes?	No such cases during the Year.
05	If so, report the same.	Not applicable
06	Has the Institution made any payment towards Revenue expenditures in a sum exceeding Rs.10,000/- and above to any person otherwise than an account payee crossed Cheque / D.D.?	No.
07	If yes, furnish the details there of.	Not applicable
08	Has the Institution Accepted/Re-Paid any deposit exceeding in a sum of Rs.20,000/- and above from/to any person otherwise than an account payee Cheque/D.D.?	No
09	If so, furnish the details there of.	Not applicable



Is the Institution deducted Income Tax at the appropriate rates on payment of Salary, Payment of Advance and Bills to Contractors, Payment of Rent, Payment for Professional and Technical Services, Advertisements etc., and remitted the Income Tax, so deducted to the Govt. well before the due dates? Has the Institution filed E-TDS Quarterly Returns before the due dates? If not furnish the details in the following format:

Yes, no irregularities noticed in deduction & remittance of TDS during the Year.

Sl. No.	Name of the Payee	Nature of Payment	Amount Paid	Amount of T.D.S	Date on which T.D.S was made	Due Date for Remittance	Date on which Remittance was made	No. Of Days of Delay	E-T.D.S Return Filed on	Delay in Filing E-TDS Return
1	2	3	4	5	6	7	8	9	10	11
---- Not applicable --										

11. Have you come across any cases where T.D.S was required to be made by the Institution but not made? If yes, furnish the details in the following format.

Sl. No.	Name of The Payee	Nature of Payment	Amount Paid	Date of Payment	Amount of TDS ought to have been made	Whether TDS has been made consequently	If yes on What Date	Date of Remittance to Government
1	2	3	4	5	6	7	8	9
1								
1								

XII PROFESSION TAX:

01	Is the Institution registered under the Profession Tax Act?	Yes Registration no:P0103398 Certificate no:344372336
02	If yes, is it filing its monthly Returns well in time?	Yes.
03	Has the Profession Tax, so deducted paid to the Government within the time allowed?	Yes.

XIII ASSURANCE:

01	The Internal/Concurrent Auditors are supplied with a note on the Duties to be adhered to by them. Please go through the same exhaustively. Adverse features if any may kindly be reported.	No adverse features noticed.
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XIV INTERNAL CONTROL:

01	Are you satisfied with regard to existence of an Internal Control System in respect of Purchase of Consumables, Printing and Stationery, Furniture and Fixtures, Construction of Buildings, Payment to Contractors, Admission of Students, Conduct of Special Functions etc, commensurate with the size of the Institution?	Yes, Internal control system found satisfactory.
02	If not, please suggest ways and means for its improvement.	Not applicable

XV INSURANCE COVERAGE:



Whether the properties and cash are properly insured? Give the details in the following format:

Assets Insured	Amount	Name of Insurer	Period	Whether Renewed
Building, Furniture, Fixtures & Fittings Equipment (Dental, Lab & Office Equipment) Computers & Accessories, Library Books and Journals (Aggregate Value)	Rs. 27,20,72,076	The Oriental Insurance Co. Ltd.(Policy No. 423200/11/2022/292	Valid up to 21-03-2022 to 24-03-2023	Yes, Insurance Coverage is well within the validity period.
Professional Indemnity Insurance (Medical Establishment)	Rs.20,00,000	The New India Assurance Co. Ltd (Policy No. 67260036190200000005	Valid up to 05-05-2022 to 04-05-2023	Yes, Insurance Coverage is well within the validity period.
Maruti Omini LPG STD BS-KA04MB8131 (Maruti Van	Rs. 61,013	ICICI Lombard General Insurance Co. Ltd (policy No. 3001/MI-03783848/00/000)	Valid up to 18-07-2022 to 17-07-2023	Yes, Insurance Coverage is well within the validity period.
Dental Mobile Van KAO4 0065	Rs.411600	The Oriental Insurance Co	Valid up to 11.03.2022 to 12.03.2023	Yes, Insurance Coverage is well within the validity period
New Bus KA 04 AA8035 (New Bus)	Rs. 1577000.00	The Oriental Insurance Co 423200131t2023t2s4	Valid up to 08.05.2022 to 07.05.2023	Yes, Insurance Coverage is well within the validity period

XVI FRAUDS, EMBEZZLEMENTS AND MISAPPROPRIATIONS:

01	Have you come across any transactions, which in your opinion are fraudulent in nature resulting in embezzlement or misappropriation of the funds and properties of the Institution?	No such transactions noticed.
02	If so, please make out a detailed report on such transactions.	NA

XVII COMPLIANCE OF AUDIT REPORTS:

1. Whether the Institution has submitted Compliance Report? If not, give the details as under:

Months	Major Query	Reasons for non Compliance



GENERAL:

	Have you gone through the proceeding of the Local Governing Body to ensure that the decisions of the L.G.B are properly implemented in its spirit and intent?	Yes.
02	Make out a brief report in respect of discrepancies, if any.	No discrepancies noticed.
03	Have you noticed existence of any Intra-Units such as Students Association, Cultural Association, Sports Association, Kannada Association, N.S.S., N.C.C. and special celebrations like Sports Meets, Youth Festivals, Excursions etc., which do not form part of the Institution and as such their financial transactions have remained outside the Books of Accounts of the Institution?	No such cases noticed during the Year.
04	If yes, Please make a brief report on Financial transactions of such Intra-Units and Celebrations.	Not applicable

XIX**SUGGESTIONS:**

01	Based on your experience and expertise, will you please offer your suggestions and guidance for improving the Accounting System and Internal Check/ Control System, so as to make the financial statements 'Users' Friendly' and 'Transparent'?	<p>Monthly Reconciliation of balance with Ho to be Followed.</p> <p>To reconcile the bank balances every month in the system instead of doing in separate excel spread sheet.</p> <p>Most of the revenue expenditure capitalized to dental equipments & instruments even though they do not have useful life.</p> <p>As informed physical verification of fixed was carried out by the institute. The institute has identified missing items, shortages, defectives and damages, but no effect has been given in books of accounts.</p> <p>Tally has to be Customized to Prepare the DCB Student wise and Section wise.</p>
02	Suggest austerity measures to make the financial statements to depict a true and correct state of affairs of the Institution.	Nil
03	Have you got to make any special observations? If so, please make a detailed Report on the same.	Nil



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India Rankings 2022
Dental Ranked 28

K. L. E. SOCIETY'S INSTITUTE OF DENTAL SCIENCES

(Recognised by Dental Council of India & Affiliated to RGUHS Karnataka)
No. 20, Yeshwanthpur Suburb, II Stage, Tumkur Road, Bangalore-560 022.
Karnataka State, INDIA.

☎ Off : 080-2347413/

ಕೆ. ಎಲ್. ಇ. ಸಂಸ್ಥೆಯ ದಂತ ವಿಜ್ಞಾನ ಮಹಾವಿದ್ಯಾಲಯ, ಬೆಂಗಳೂರು.

E-mail : principal.klebllore@gmail.com Website : www.kledentalbengaluru.com

Compliance to the Internal Audit report for the Ist Quarter ended 30th June 2022.

Sl.No.	Auditors Observations	Sl.NO.	Our Compliance
1	Monthly Reconciliation of balance with Ho to be followed.	1	After Completion of year ending i.e, 31.3.2023. The Ledger extract of KLE Society will be submitted to H.,O. for reconciliation & balance.
2	To reconcile the bank balances every month in the system instead of doing in separate excel spread sheet.	2	We make BRS in tally system.
3	Most of the revenue expenditure capitalized to dental equipments & instruments even though they do not have useful life.	3	Noted
4	As informed physical verification of fixed was carried out by the institute. The Institute has identified missing items, shortages, defective and damages, but no effect has been given in books of accounts.		Noted, the statement of Missing items, shortage, defective or damaged items will be prepared after end of accounting year 31.03.2023.
5	Tally has to be Customized to prepare the DCB student wise and section wise.		Noted.

[Signature]
PRINCIPAL
K. L. E. SOCIETY'S
INSTITUTE OF DENTAL SCIENCES
BANGALORE