



**VIRUPAXI B. VANTAGITTI**  
Chartered Accountant

# 652/B, Dr. Rajkumar Road,  
'D' Block, Rajajinagar, 2nd Stage,  
Bangalore - 560 010.  
Phone : 080-41712487, Cell : 9886046329  
E-mail : virupaxi2005@rediffmail.com

**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 2022, 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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**VIRUPAXI B. VANTAGITTI**  
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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 31.03.2022
- a) in the case of the Balance Sheet, the state of affairs of the Institute as at 31st March 2022 and
- b) In the case of Income & Expenditure Account the Excess of Expenditure over Income for the year ended on that date.

For Virupaxi. B. Vantagitti,  
Chartered Accountant.

*V. B. Vantagitti*  
(Proprietor)



Place: Bangalore  
Date: 01.08.2022

Membership No. 215192

**K.L.E. SOCIETY'S INSTITUTE OF DENTAL SCIENCE & HOSPITAL AND  
RESEARCH BANGALORE-560022**

**ANNEXURE TO THE AUDIT REPORT FOR THE YEAR 2021-2022**

1		Date of Commencement of Audit				25 <sup>th</sup> May 2022
2		Date of Completion of Audit				18 <sup>th</sup> July 2022
3		Number of Man-days taken to complete the Audit				10 Man Days
4		Date of visit to the Institution by Principal of the Firm				11 <sup>th</sup> and 18 <sup>th</sup> July 2022
5		Indicate the followings: Head Office balance confirmation certificate is obtained or not. i. Balance as per Certificate. ii. Balance as per Institutions Ledger. iii. Have your verified the transactions between H.O and Institution taken place during 2021-22. And whether proper adjustments have been made for any discrepancies. iv. Whether reconciliation statement by the Institute is prepared if so up to which year.				OBTAINED  12911398.00 CR 18536959.00 DR  YES.  NOT AVAILABLE
6	i.	Whether Bank balance certificates are on record.  Whether Bank Reconciliation statements are prepared.  List out the Bank Accounts which are not reconciled in the following format:				YES.  YES.  No Such Cases
Sl. No		Name of the Bank & Branch	Balance as per certificate	Balance as Per Ledger	Difference	The period up to which the Accounts are reconciled
		NA	NA	NA	NA	NA
	ii.	Whether entries relating to Stale Cheques found on reconciliation whether reversed.				No such cases found.
	ii	Whether entries consequent to reconciliation are recorded in the current year to give effect to reconciliation statements prepared.				Yes.



	iii iv	Whether balance certificates are obtained in respect of Fixed Deposits/ Deposits:			Yes.
	a)	Whether deposits were renewed on due dates If not, reasons for the same.			Yes.
	b)	Balances as per certificates and Ledger are tallied or not. If not please state the difference.			YES.
	c)	Whether confirmation of balances are obtained in respect of inter Institutional balances.  List the balances in the following format.			Yes.
Sl. No	Name of the Institution	Balance as per Ledger	Balances as per respective Institutions Confirmation Certificate	Differences	Reconciled or not Reasons for the discrepancies
		Please State whether DCE joint Account (Government Salary Grant Account) and Joint Bank Account is reconciled.			No Such cases found
8		Obtain List of Non Operative Accounts* in the following format:			Institute is not having non –operative bank accounts.
Sl No	Name of the Bank and Branch	Amount standing as per Ledger	Balance as per Certificate issued by the Bank	Differences	Reconciled or not Reasons for the discrepancies

\*Non operative Account: Where no transactions have been taken place during the year by way of deposit and withdrawals other than interest credited or bank charges debited by the bank.

9	A	Whether Institution has been filing the returns with various authorities on due dates. In case of non compliance list out: Irregularities notices in making payments on due dates.	YES,  NIL
	B	Filing returns on due dates with the concerned authorities in respect of the following in particular, amongst others	



		<b>Subject</b>	<b>Nature of Irregularities</b>
	i.	Income Tax-TDS provisions	Yes. Filed in Time
	ii.	Commercial Tax/Professional Tax	Yes. Filed in Time.
	iii.	Provident Fund	Yes.
	iv.	Specific returns under other statues if any applicable (Relevant law applicable to the respective Institution may be ascertained from the Head of the Institution.)	Yes, Filed in time

10		In respect of Capital work in progress please verify and report in the following format:	No Capital work in progress during the year
	A	Name of the Work	NA
	B	Whether Sanction Orders are on file	NA
	C	Whether running bills are verified	NA
	D	Whether the work is completed and if so completion certificate is obtained specifying the amount to be capitalized.	NA
	E	Whether amount has been transferred to the respective asset account from the wok in progress account.	NA
	F	Whether the Advance given for the work has been properly adjusted while accounting R.A Bill?	NA
	G	Amount if any due (out of Advances) from contractor if so the name and address of the contractor if so the name and address of the contractor and amount recoverable.	NA
	H	Whether Recoveries in respect of Steel & Cement materials supplied to contractors transferred to H.O. Account.	NA
11		Whether Schedule of advances is prepared and on record	NA.
		Please specify the advances outstanding for more than 2 years without any	No such cases



Sl. No.	Name of the person to whom advances is made	Amount (Rs.)	Purpose of Advance
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12	i. ii. iii. iv. v.	Please Specify whether the following registers are maintained up to date, if not state the period up to date if not state the period up to which the details are recorded. <b>Fixed Assets Register:</b> Building Furniture & Fixtures Equipments Dead Stock Library Books	NIL Maintained Maintained Maintained Maintained
13	i. ii. iii. iv.	Whether the physical verification was carried out by the internal staff and report submitted to the Head office in respect of  Missing items Shortages found or Items found to be defective, damaged, and Items transferred to other Institutions	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.
14	.	Arrears of Fees as per Demand Collection and Balance :	Rs. NIL
	i.  ii. iii.	Whether Schedule of outstanding fees year wise is prepared at the year-end.  Arrears of fees collected during the year. Action taken by the Institution in recovering the outstanding arrears of fees and reasons for long outstanding Arrears of Fees.	Yes.  Rs.9798182/- Still outstanding 18310547/-
15		Whether Sundry debtors, Payables & Sundry Creditors schedules are prepared at the year end and tally with the figures appearing in the Balance Sheet. Please ensure that figures are not set off. Gross debits and credits are to be indicated.	Yes. Detailed scheduled prepared.
16		Whether before finalizing the Audit the Principal or Senior Assistant of the Firm has discussed the salient points, deficiencies, defects noticed during the course of Audit with Head of Institution.	Yes.
17		Please Specify the deficiencies noticed and the	



		observations of the Head of the Institution if any. Please list out.	
	A	Whether the deficiency noted have been rectified	Yes.
	B	List of the deficiencies remaining to be rectified	Nil
18		Internal Audit Report: Whether Institution was subject to Internal Audit during the previous year and the Audit report is on record. Observations or deficiencies reported have rectified or not. If not reasons for the same.	Yes.  Observations rectified
19		Kindly state the observations remaining unattended.	Nil
20		Whether observations/ deficiencies for the previous year are complied or not, if not complied the reasons for the same.	Yes Complied
20		Please indicate the area where improvements are desired in maintaining the accounts, records, etc.	Nil
21	i. ii.	Suggestions you would like to make regarding Austerity measures Discipline in the Financial transactions	Nil

In case not applicable mention not applicable against each of the above items



K.L.E.SOCIETY'S

INSTITUTE OF DENTAL SCIENCE & HOSPITAL AND RESEARCH , BENGALURU-22  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

		Amount in Rs.			
SCH	EXPENDITURE	AMOUNT	SCH	INCOME	AMOUNT
E-1	Salary to Staff	4,88,45,817.00	I-1	Grants	-
E-2	Establishment Expenses	2,55,36,971.50	I-2	Fees	7,17,19,989.00
E-3	Departmental Current Expenses	96,89,642.32	I-3	Specific Fees	18,31,348.00
E-4	Expenses against specific fees	10,62,968.00	I-4	Interest on Bank A/c	20,13,418.00
E-5	Repairs & Maintenance	25,85,894.00	I-5	Rent	45,000.00
E-6	Depreciation	1,01,93,331.80	I-6	Miscellaneous Receipts	2,22,07,954.33
E-7	Remittance of Fees	-			
L-10	Surplus- Excess of Income over Expenditure	-		Deficit - Excess of Expenditure over Income	96,915.29
	GRAND TOTAL RS	9,79,14,624.62		GRAND TOTAL RS	9,79,14,624.62

For VIRUPAXI B VANTAGITTI  
CHARTERED ACCOUNTANT

(Proprietor)  
Membership No: 215192

Date : 01/08/2022  
Place : Bengaluru



Accountant

Principal  
KLE Society's

Institute of Dental sciences, Hospital & 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

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AUDITED  
STATEMENTS  
FOR I<sup>ST</sup> QUARTER ENDED  
30<sup>TH</sup> 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.kledentalbangaluru.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 30<sup>th</sup> Sept 2022-reg.


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

1. Internal Audit Report for the IInd Quarter ended 30<sup>th</sup> 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 30<sup>th</sup> 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 30<sup>th</sup> 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 30<sup>th</sup> September 2022  
And have to Report as under:

The Annexed Receipts & Payments Statement and Trial Balance; drawn for the **Half Year 30<sup>th</sup> 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 a s 1.	Canara Bank(principal A/c)	SB	16663
	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 <sup>th</sup> 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 <sup>th</sup> 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  
 omitted 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

**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

**XII 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 &amp; 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.

☎ 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 II<sup>nd</sup> Quarter ended 30<sup>th</sup> 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 erxcel 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 I<sup>ST</sup> QUARTER ENDED  
30<sup>TH</sup> 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.kledentalbangaluru.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 30<sup>th</sup> June 2022-reg.


With reference to the subject cited above, I have the honour of submitting herewith the Audited Statements of Accounts for 1<sup>st</sup> quarter along with Internal Audit Report for quarter ended 30<sup>th</sup> 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 1<sup>st</sup> quarter ended 30<sup>th</sup> 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, A

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 30<sup>th</sup> June, 2022**

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

The Annexed Receipts & Payments Statement and Trial Balance; drawn for the **quarter 30<sup>th</sup> 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

**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 <sup>th</sup> 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.	1.	2	3
	a	Canara Bank(principal A/c)	SB
	s	Canara Bank(president A/c)	SB
	2.	Canara Bank(Scholarship A/c)	SB
			16663
			16664
			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 <sup>th</sup> 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 <sup>th</sup> 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								
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 &amp; 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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# 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: 080-23474137

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

## Compliance to the Internal Audit report for the Ist Quarter ended 30<sup>th</sup> 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 erxcel 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.

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

K.L.E Society's Institute of Dental Sciences, Bangalore- 560022

Journal Bill 2022

Sl. No.	ISR No.	Biil No. & Date	Cheque No. & Date	Vendor	Amount	Remarks
1	734	P-22347, 30-12-2021	613473, 04-01-2022	The Standard Book Company	12,41,340	
2	738	P-22347, 30-12-2021	613794, 16-03-2022	The Standard Book Company	3,72,428	
<b>TOTAL</b>					<b>16,13,768</b>	

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INSTITUTE OF DENTAL SCIENCES  
• BANGALORE.

**K.L.E Society's Institute of Dental Sciences, Bangalore- 560022**

**Book Bill 2022**

Sl. No.	ISR No.	Bill (Invoice) No. & Date	Vendor	Cheque No. & Date	Accession No.	Total No. Copies	Amount	Remarks
1	737	BA/INV-I/21-00575, 17-02-2022	Jaypee Brothers	613792, 15-03-2022	PG01343	1	2,485	
2	739	IN/3799, 24-03-2022	The Standard Book Company	P087220160792055, 28-03-2022	PG01344- PG01347	4	20,186	
3	744	BA/INV-I/22-00186, 10-06-2022 & BA/INV-I/22-00218, 25-06-2022	Jaypee Brothers	425550, 15-07-2022	PG01348- PG01355 & UG02635-UG02644	18	29,594	
4	746	IN/3929, 08-08-2022	The Standard Book Company	035153, 17-08-2022	PG01356	1	12,765	
5		11/08/2022	Shree Vinayaka Xerox	13-8-2022 (Cash)	PG01357	1	70	
6	747	IN/4049, 12-12-2022	The Standard Book Company	463743, 16-12-2022	PG01358- PG01359	2	30,627	
<b>TOTAL</b>						<b>27 Books</b>	<b>95,727</b>	

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*Handwritten:* 22/10/22  
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 BANGALORE.



**K.L.E Society's Institute of Dental Sciences, Bangalore- 560022**

**Current Expenses Bill 2022**

Sl. No.	ISR No.	Biil No. & Date	Cheque No. & Date	Vendor	Amount	Remarks
1	735	STPL-5666, 21-01-222	613575, 24-01-2022	Skemateks Technologies Pvt. Ltd.	5,900	
2	740	157, 30-03-2022	613844, 30-03-2022	Royal Bindres	47,200	
3	741	STPL- 5881, 31-03-2022	613850, 31-03-2022	Skemateks Technologies Pvt. Ltd.	3,941	
4		SE-0525, 11-4-2022	(From Store) PC, Mouse & Keyb	Shruthi Enterprises	89,208	
5		SE-0526, 11-4-2022	(From Store) UPS	Shruthi Enterprises	6,962	
6		SE-0527, 11-4-2022	(From Store) Battery	Shruthi Enterprises	3,222	
7		SE-0528, 11-4-2022	(From Store) Kaspersky Antivirus	Shruthi Enterprises	4,170	
8		22001, 7-4-2022	(From Store) Fire Extinguisher	Geo Security & Safety Solutions	2,124	
9		2940, 14-4-2022	(From Store) Book Case & Property Couter	J K Mart	97,931	
10		0012863, 18-11-2022	(From Store) Ricoh Photocopier Repair	Akshara Office Automation	11,500	
<b>2022 Total</b>					<b>272,158</b>	

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22/12/2022

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INSTITUTE OF DENTAL SCIENCES  
BANGALORE.

**K.L.E Society's Institute of Dental Sciences, Bangalore- 560022**  
**News Paper & Magazines Bill 2022**

Sl. No.	ISR No.	Biil No. & Date	Vendor	Date of Submission	Amount	Remarks
1	736	1219, 03-01-2022	Smt. Vanajakshi, (Opposite Govt. Primary helth Center) Peenya, bangalore- 560058	03/01/2022	920	
2	736	1220, 31-01-2022	Smt. Vanajakshi, (Opposite Govt. Primary helth Center) Peenya, bangalore- 560058	31-01-2022	920	
3	742	1221, 8-4-2022	Smt. Vanajakshi, (Opposite Govt. Primary helth Center) Peenya, bangalore- 560058	08/04/2022	910	
4	742	1222, 8-4-2022	Smt. Vanajakshi, (Opposite Govt. Primary helth Center) Peenya, bangalore- 560058	08/04/2022	910	
5	743	1227, 3-6-2022	Smt. Vanajakshi, (Opposite Govt. Primary helth Center) Peenya, bangalore- 560058	08/06/2022	920	
6	743	1228, 3-6-2022	Smt. Vanajakshi, (Opposite Govt. Primary helth Center) Peenya, bangalore- 560058	08/06/2022	920	
7	745	1231, 8-8-2022	Smt. Vanajakshi, (Opposite Govt. Primary helth Center) Peenya, bangalore- 560058	10/08/2022	930	
8	745	1232, 8-8-2022	Smt. Vanajakshi, (Opposite Govt. Primary helth Center) Peenya, bangalore- 560058	10/08/2022	930	
<b>Total</b>					<b>7,360</b>	

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NAAC ACCREDITED  
CGPA - 2.79, Grade - B  
Descriptor - Good

Off : 080-23474137  
Fax : 080-23474305



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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: \_\_\_\_\_

Date: 18.04.2022.

To,  
The Principal,  
K.L.E. Society's Institute of Dental Sciences,  
Bangalore-22

From,  
Central Stores,  
K.L.E. Society's Institute of Dental Sciences,  
Bangalore-22

Sub :- Additions to Dead Stock 2021-2022.

Please find enclosed the list of various items purchased under different heads during the year 2021-2022. A soft copy of the same is also enclosed.

Summary of purchases made under different heads.


Heads	Amount
1) Dental Equipments	9,95,238.00
2) Dental Instruments	38,672.00
3) Laboratory Equipments	6,682.00
4) Furniture, Office Equipments & Computer Peripherals	4,26,693.00
5) Fixtures & Fittings	7,516.00
	-----
	14,74,801.00
	-----

Thanking you,

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

CONSOLIDATED CLOSING STOCK UNDER VARIOUS HEADS OF ACCOUNTS AS ON  
31ST MARCH 2022

SL.NO	HEAD OF ACCOUNT	CLOSING BALANCE	TOTAL
1	HOSPITAL CONSUMABLE STOCK		29,67,990.03
a	CENTRAL STORES	16,97,136.09	
b	DENTAL DEPARTMENTS	Rs. 12,70,853.94	
2	LAB CONSUMABLE STOCK		1,87,138.76
a	CENTRAL STORES	Rs. 1,56,441.76	
b	MEDICAL DEPARTMENTS	Rs. 30,697.00	
3	PRINTING & STATIONERY MATERIAL STOCK AT CENTRAL STORE		5,41,101.57
4	HOSPITAL CONTINGENCY MATERIAL STOCK AT CENTRAL STORE		45,722.99
5	REPAIRS MATERIAL / SPARES STOCK A/C		.....
	GRAND TOTAL		37,41,953.35

  
CENTRAL STORES  
4/4/22

ACCOUNTANT

SUPERINTENDENT

  
PRINCIPAL

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

STATEMENT SHOWING TRANSACTIONS MADE UNDER VARIOUS HEADS OF ACCOUNT  
AS PER THE TALLY REPORTS FOR THE  
01.04.2021 TO 31.03.2022

SL.NO.		AMOUNT	TOTAL AMOUNT
I	<b>LIABILITIES</b>		<b>Rs. 1,05,30,743.35</b>
1	Hospital Current	Rs. 80,12,802.88	
2	Laboratory Current	Rs. 1,56,057.57	
3	Printing & Stationery	Rs. 6,07,959.18	
4	Hospital Contingency	Rs. 5,04,314.72	
5	Repairs & Maintenance	Rs. 12,49,609.00	
II	<b>ASSETS</b>		<b>14,79,147.41</b>
1	Dental Equipments	9,95,238.00	
2	Dental Instruments	38,672.13	
3	Furniture & Office Equipments	78,331.10	
4	Lab Equipments	3,882.00	
5	Computers & Peripherals	3,55,508.00	
6	Fixtures & Fittings	7,516.18	
	<b>GRAND TOTAL (ASSETS + LIABILITIES)</b>		<b>Rs. 1,20,09,890.76</b>

  
CENTRAL STORES  
4/4/22

ACCOUNTANT

SUPERINTENDENT

  
PRINCIPAL

Prepared by  
Shivalata