

INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
Office of the Principal Accountant General (G&SSA), Karnataka  
'C' Block, New Building, P.B.No.5398,  
Bengaluru-560 001  
Ph.22379335 Fax: 080-22380014

No. Pr. AG (G&SSA)/OAD Spl Cell/C/2017-18/132

Date: 22.08.2017.

To,  
The Principal Secretary to Government of Karnataka,  
Department of Collegiate Education,  
M.S. Building,  
Bengaluru-560001



**Sub:** Inspection Report on the accounts of The Principal JSS, Arts Science & Commerce College, Ooty Road Mysuru for the period 2008-09 to 2016-17 under section 14 of CAG's (DPC) Act, 1971.

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Sir,

The audit of the accounts of the **The Principal JSS Arts Science & Commerce College, Ooty Road Mysuru for the period 2008-09 to 2016-17** was taken up by the office under section of 14(1) Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. I am to forward herewith the Inspection Report on the accounts of the above institution with a request to furnish replies to this office within **one month** from the date of receipt of this report. A copy of the Inspection Report is also furnished to the institution for information.

The receipt of the report may kindly be acknowledged.

Sd/-

Sr. Audit Officer/OAD SPL CELL.

Copy forwarded for information and necessary action to:

1. The Commissioner of Collegiate Education, Technical Education Building, Palace Road, Bengaluru-560001
2. The Principal JSS Arts Science & Commerce College, Ooty Road Mysuru -575025  
- The replies to the Inspection Report may be submitted to this office through the Commissioner of Collegiate Education, Bengaluru.

Sr. Audit Officer

Yours faithfully,

*Beema Shams*  
Sr. Audit Officer/OAD SPL CELL.

26/8/17  
26-8-17

**INSPECTION REPORT ON THE ACCOUNTS OF THE PRINCIPAL, JSS  
ARTS, SCIENCE & COMMERCE COLLEGE, OOTY ROAD, MYSURU  
FOR THE YEARS 2008-09 TO 2016-17 u/s 14 of CAG's DPC ACT, 1971**

**Name of the Principals.**

Prof. B. V. Sambashivaiah	01.09.2014 to 08.10.2013.
Prof. M. B. Mallikarajuna Pandith	09.10.2013 to 31.05.2015
Sri. Mahadevappa M	01.06.2015 to till date.

**Audit Staffs.**

1. Sri. Kumar Deepak	Asst. Audit Officer.
2. Sri. D. Mohan	Sr. Auditor.
3. Sri. Davinder Kumar	Auditor.

**Date of Audit:**

24.07.2017 to 27.07.2017  
(04 working days)

**P A R T - I**

**a) Introduction.**

The accounts of Principal, JSS Arts, Science & Commerce College, Ooty Road, Mysuru for the year 1998-99 to 2007-08 was audited during March/2009. Actions taken on the outstanding paragraphs of the previous inspection report were verified and the paragraph which could not be treated as settled are brought out in this part of the report.

**b) Outstanding paragraph of previous Inspection Report.**

**1. Para I/II B/2007-08.**

Short remittance of tuition fee and laboratory fees to Joint Account Rs.560316/-.

**P A R T - II**

**Current Audit:**

During current audit, the accounts of the Principals, JSS Arts, Science & Commerce College, Ooty Road, Mysuru for the years 2008-09 to 2016-17 was test checked besides conducting a general review of all the records produced to audit. Important points are detailed in this part of the report.

**SECTION-A**

--NIL--

**SECTION-B****I. Delay in submission of tuition fee & Lab. Fees Rs.28.96 lakh.**

The Government of Karnataka vide its Gazette Notification No ED 139 UPC 2014, Bengaluru dated 25.09.2014 had directed the Private Aided Colleges that the Management Committee shall credit one rate of standard fee out of two collected under sub rule (1) to Joint account and another rate of standard fees collected may be credited to the college account and this amount must be utilized for the benefit of students and college development purpose only. The management shall furnish and also authorize the bank to furnish monthly statement of the college account to the Director. The amount accumulated in Joint account shall be utilized for payment of salary, arrears or for any other purposes authorized by the Government. The principal would remit part of standard fees collected to the joint account on the same say. The above order was not applicable for girl students in respect of who were exempted from payment of tuition and lab Fees.

On review of records, it was noticed that the management had collected tuition fees & lab.fees from students and had remitted it to joint account on a later date as mentioned above. In contrary to the notification issued by Government of Karnataka, it was seen that the fee collected was kept in college bank account till its remittance and the details are as follows.

<b>Date of Commencement of Admission</b>	<b>Last date of Admission</b>	<b>Remitted to Joint Account</b>	<b>Amount</b>
16.05.14	20.10.14	10.11.14	1023024
20.05.15	21.10.15	30.10..15	999799
01.06.16	08.08.16	16.11.16	873771
		<b>Total</b>	<b>2896594</b>

Delays ranging from 3 days to 1 month were also noticed in remittance of tuition fee and late fee collected. The details are mentioned in **Annexure-A**.

When this was brought to notice, it was replied that the delay was due to changes of combinations taken by students. However no formal orders were obtained to deviate from the Government orders issued.

Sd/-

**Dy. Accountant General/ GSA**

*Beene Thomas*  
**Sr. Audit Officer/ OAD Spl.Cell**

Annexure-A.

Date on which amount Collected from Students	Remitted to College's Account	Delay	Amount
25.07.14	28.07.14	03 days	43550
07.08.14	11.08.14	04 days	9685
10.10.14	13.10.14	03 days	4716
20.10.14	27.10.14	07 days	4791
11.09.04	Not traced	-	4291
18.06.15	20.06.15	02 days	118215
01.07.15	03.07.15	03 days	89068
04.07.15	07.07.15	03 days	8474
06.07.15	Not traced	-	4474
31.07.15	11.08.15	11 days	217506
10.08.15	03.09.15	23 days	50883
	08.09.15	28 days	23368
	14.10.15	01 month 24 days	23576
03.06.16	06.06.16	03 days	170342
24.06.16	28.06.16	04 days	93036
25.06.16	28.06.16	03 days	37371
30.06.16	05.07.16	06 days	51464
01.07.16	05.07.16	05 days	46511
04.07.16	06.07.16	03 days	83575
14.07.16	20.07.16	06 days	33331
15.07.16	21.07.16	06 days	42625
21.07.16	30.07.16	09 days	103255
28.07.16	01.08.16	05 days	99846
08.08.16	31.08.16	23 days	189790
<b>Total</b>			<b>1553743</b>

91.  
AAO/SPL CELL