Assessment Period 2016-2021

B.M.S. COLLEGE OF LAW, BENGALURU
Bull Temple Road, Basavanagudi, Bengaluru-560019



CRITERION 6 – Governance, Leadership and Management
Key Indicator – 6.4 Financial Management and Resource Mobilization

Metric No- 6.4.3 Institutional strategies for mobilisation of funds and the optimal utilisation of resources

Submitted to

THE NATIONAL ASSESSMENT AND ACCREDITATION COUNCIL

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(Estd.: 1963)
Affiliated to Karnataka State Law University and Approved by Bar Council of India
Bull Temple Road, Basavanagudi, Bengaluru - 560 019.
Phone : 080-26679336, 26602430
E-mail : bmscl@yahoo.in Website : www.bmscl.ac.in

Metric No- 6.4.3 Institutional strategies for mobilisation of funds and the optimal utilisation of resources

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Proposed Budget summary for financial year 2020-21

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BUDGET 2020

BMS COLLEGE OF LAW

BULL TEMPLE ROAD, BASAVANAGUDI, BENGALURU-560019.

PROPOSED BUDGET SUMMARY FOR FINANCIAL YEAR 2020-21

Actual for the Financial Year 2019-20 and the Proposed Budget for the Financial Year 2020-21is placed before the Board of Governors Meeting on **24.06.2020** for approval.

❖ REVENUE RECEIPTS :

Tuition fees, College fees & Other Miscellaneous receipts.

❖ STUDENT STRENGTH :

The Admission for First Year is considered at 100% Where as 90% is considered for subsequent years (Higher Semesters)

❖ REVENUE PAYMENTS :

Establishment, Staff & Student Development. Affiliation, Professional and Maintenance Charges, Etc

❖ CAPITAL EXPENDITURE :

Existing Campus and New Infrastructure expenditure.

❖ BUDGET AT A GLANCE FOR 2020-21:-

The proposed Budget is a Surplus to the tune of Rs. 3,38,82,000. (Rupees Three crores thirty eight lakhs eighty two thousand only) However taking into consideration the construction of Cafeteria and Annex Building this budget has a deficit of Rs.4,29,78,000 (Rupees Four crores twenty nine lakhs seventy eight thousand only)

Principal & Member Secretary,
Board of Governors, BMSCL

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REVENUE:-

The Revenue receipts are the tuition fees & other college related fees. The actual receipt is Rs.715.58 lakhs & is less by 8.95 lakhs than the estimated budget of Rs.724.53 lakhs during 2019-20

- The Fee structure for all the three courses is fixed at Rs. 90,000/- for the academic Year 2020-21 excluding uniform, KSLU admission and examination fee.
- Rs.10000/- scholarship to students securing above 90% in the qualifying examination of all the three courses for the First year only
- Rs. 15,000/-concession for students from BMS Institutions securing above 90% in the qualifying examination of all the three courses.
- Rs. 10,000/-concession for students from BMS Institutions securing above 80% in the qualifying examination of all the three courses.
- Rs. 5,000/-concession for students from BMS Institutions securing between 60 to 80% in the qualifying examination of all the three courses.

PAYMENTS:-

The revenue expenditure for 2019-20 is lesser by 40.62 Lakhs than the budgeted amount.

- The Capital expenditure for 2019-20 is higher by 13.83 Lakhs due to installation of Lift.
- The expenditure for 2020-21 is classified under two heads as Revenue & Capital. The revenue payment includes Establishment charges, Staff/ Student Development, Professional charges, Affiliation & Other maintenance expenses.
- The Capital expenditure includes purchase of furniture, computers, library books etc which is budgeted at Rs. 55.60 lakhs.
- The New Infrastructure includes Cafeteria and Annex Building budgeted at Rs. 713 lakhs.

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BUDGET 2019-20 & 2020-21 AT A GLANCE

Amount in Lakhs

PARTICULARS	2019 - 20			2020 - 21	
	BUDGET	ACTUALS	%	BUDGET	PAGE No.
Revenue Receipts (Including other Income)	724.53	715.58	98	876.07	07
Revenue Payments	463.25	422.62	91	537.25	10 - 13
GROSS SURPLUS	**261.28**	**292.96**	**113**	**338.82**	-
CAPITAL EXPENDITURE					
A)EXISTING CAMPUS	55.80	69.64	125	55.60	14
B) NEW INFRASTRUCTURE		28.18	100	713.00	14
EXPENDITURE OVER INCOME				**(-) 429.78**	-

Note: The Gross Surplus for the current year 2020-21 is higher by 45.86 lakhs as compared to the previous year 2019-20

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BUDGET 2019-20 & 2020-21 AT A GLANCE

PARTICULARS	2019 - 20			2020 - 21
	BUDGET	ACTUALS	%	BUDGET
Revenue Receipts (Including other Income)	72,453,000	71,558,290	98	87,607,500
Revenue Payments	46,324,500	42,262,330	91	53,725,500
GROSS SURPLUS	**26,128,500**	**29,296,000**	**189**	**33,882,000**
CAPITAL EXPENDITURE				
A)EXISTING CAMPUS	55,80,250	69,63,620	125	55,60,000
B) NEW INFRASTRUCTURE		28,18,060	100	7,13,00,000
EXPENDITURE OVER INCOME				**(-)4,29,78,000**

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ABSTRACT OF REVENUE RECEIPTS 2019-20 V/s BUDGET 2020-21

Sl. No.	HEAD OF ACCOUNT	BUDGET	ACTUALS	%	BUDGET
	2019-20				2020-21
1	Tuition fees & other fees	71,111,000	69,686,910	98	85,673,500
2	Application fees	250,000	2,81,500	113	250,000
3	Processing Fees	220,000	105,000	48	100,000
4	Interest on FD & SB	800,000	1,400,880	175	1,500,000
5	Moot Court Registration	72,000	84,000	117	84,000
	GRAND TOTAL	72,453,000	71,558,290	99	87,607,500

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DETAILS OF REVENUE RECEIPTS 2019-20 AND BUDGET 2020-21

Sl No	HEAD OF ACCOUNT	BUDGET 2019-20	ACTUALS 2019-20	%	BUDGET 2020-21
1	Application fee (Higher Sem)	318500	287400	90	361700
2	Admission Fee	4912000	4756000	97	5405500
3	Tuition Fee	39624600	39082500	99	46000000
4	Computer fee	1850000	1794000	97	2254000
5	Library Fees	1805000	1745000	97	2058000
6	Moot Court Fee	2298500	2215000	96	2899500
7	Practical Training	2657500	2565500	97	2944500
8	Syllabus Fee	450000	439000	98	524500
9	Transfer Certificate Fee	152000	149000	98	150500
10	Reading Room Fee	479100	416100	87	1172900
11	Extra-Curricular Activities	3000100	2883000	96	3240000
12	Sports Fee	1374800	1332500	97	1872000
13	Medical Insurance Fee	950000	923000	97	1055000
14	Identity Card Fee	208000	347400	167	90000
15	Cultural Program	1476500	1430000	97	1796000
16	Web Portal Fee	1249600	1281500	103	1576500
17	Seminar/Legal Aid	2398000	2311000	96	2984500
18	News Letter Fee	442600	445900	101	758500
19	Alumni Fee	600000	596000	99	600000
21	NSS fees	154200	147900	96	276300
22	Career Guidance	1603000	1546000	96	2438500
23	Counseling Fees	1155000	1125000	97	2160000
24	Teachers Development Fund	1155000	1125000	97	1860000
25	Student Aid Fund	728500	676200	93	1195100
26	Mis. KSTBF	21000	20860	-	-
27	Red Cross Society	47500	46150	-	-
	TOTAL	**71,111,000**	**69,686,910**	**98**	**85,673,500**

	Carried Forward	**71,111,000**	**69,686,910**	**98**	**85,673,500**
28	Application fees	250000	281500	113	250000
29	Processing Fees	220000	105000	48	100000
30	Interest on FD & SB	800000	1400880	155	1500000
31	Moot Court Registration	72000	84000	117	84000
	TOTAL	**1342000**	**1871380**	**139**	**1934000**
	GRAND TOTAL	**72,453,000**	**71,558,290**	**99**	**87,607,500**

ABSTRACT OF PAYMENTS 2019-20 & BUDGET 2020-21

Sl No	HEAD OF ACCOUNT	BUDGET 2019-20	ACTUALS 2019-20	%	BUDGET 2020-21
1	Establishment Charges	29,320,000	30,314,340	104	35,600,000
2	Affiliation Fee	1,750,000	317,000	18	900,000
3	Professional Charges	5,477,500	3,944,900	72	5,227,500
4	Staff Development Expenses	855,000	347,620	61	815,000
5	Student Development Expenses	3,277,000	1,888,510	97	4,183,000
6	Maintenance Expenses	5,645,000	5,449,960	104	7,000,000
	TOTAL	46,324,500	42,262,330	388	53,725,500
CAPITAL EXPENDITURE					
7	**Existing Campus**	**5,580,250**	**6,963,620**	**125**	**5,560,000**
8	**New Infrastructure**		**2,818,060**	**100**	**71,300,000**

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BMSCL

BUDGET 2020

DETAILS OF REVENUE RECEIPTS 2019-20 AND BUDGET 2020-21

Sl No	HEAD OF ACCOUNT	BUDGET 2019-20	ACTUALS 2019-20	%	BUDGET 2020-21
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27	Red Cross Society	47500	46150	-	-
	TOTAL	71,111,000	69,686,910	98	85,673,500

	Carried Forward	71,111,000	69,686,910	98	85,673,500
28	Application fees	250000	281500	113	250000
29	Processing Fees	220000	105000	48	100000
30	Interest on FD & SB	800000	1400880	155	1500000
31	Moot Court Registration	72000	84000	117	84000
	TOTAL	1342000	1871380	139	1934000
	GRAND TOTAL	72,453,000	71,558,290	99	87,607,500

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ABSTRACT OF PAYMENTS 2019-20 & BUDGET 2020-21

Sl No	HEAD OF ACCOUNT	BUDGET 2019-20	ACTUALS 2019-20	%	BUDGET 2020-21
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2	Affiliation Fee	1,750,000	317,000	18	900,000
3	Professional Charges	5,477,500	3,944,900	72	5,227,500
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5	Student Development Expenses	3,277,000	1,888,510	97	4,183,000
6	Maintenance Expenses	5,645,000	5,449,960	104	7,000,000
	TOTAL	46,324,500	42,262,330	388	53,725,500
CAPITAL EXPENDITURE					
7	**Existing Campus**	**5,580,250**	**6,963,620**	**125**	**5,560,000**
8	**New Infrastructure**		**2,818,060**	**100**	**71,300,000**

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DETAILS OF REVENUE PAYMENTS 2019-20 & BUDGET 2020-21

Sl No	HEAD OF ACCOUNT	BUDGET 2019-20	ACTUALS 2019-20	%	BUDGET 2020-21
A	ESTABLISHMENT CHARGES				
1	Salaries- Teaching / Non teaching /Visiting Faculty	26,180,000	26,655,545	102	31,000,000
2	Remuneration- Chairperson	1,200,000	2,200,000	183	2,400,000
3	EL.Encashment	500,000	288,215	58	500,000
4	Gratuity	500,000	190,225	38	650,000
5	EPF Management Contribution	900,000	940,000	104	1,000,000
6	ESIC Management Contribution	40,000	40,355	101	50,000
	TOTAL A	29,320,000	30,314,340	103	35,600,000
B	AFFILIATION FEE				
1	Bar Council of India (BCI)	600,000	15,000	3	600,000
2	KSLU	150,000	302,000	201	300,000
	TOTAL B	1,750,000	317,000	18	900,000
C	PROFESSIONAL CHARGES				
1	Audit Charges	35,000	29,500	84	35,000
2	Professional charges	100,000	358,300	358	100,000
3	Legal Charges /Retainer Fee	300,000	50,000	17	50,000
4	IES (consultancy fees)	3,540,000	3,504,600	99	3,540,000
5	NAAC Expenses (Peer team visit IQAC)	1,500,000	-	-	1,500,000
6	PT-Annual Charges	2,500	2,500	100	2,500
	TOTAL C	5,477,500	3,944,900	72	5,227,500

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Sl No	HEAD OF ACCOUNT	BUDGET 2019-20	ACTUALS 2019-20	%	BUDGET 2020-21
D	STAFF DEVELOPMENT EXPENSES				
1	Children Educational Aid	80,000	20,000	25	40,000
2	Printing of Law Journals	50,000	-	-	50,000
3	Medical Insurance -Staff	150,000	191,360	128	200,000
4	Reimbursement of registration fee	100,000	-	-	100,000
5	Research Grants	150,000	-	-	150,000
6	Seminar/ Workshop / FDP	225,000	1,28,260	89	2,50,000
7	Multi Disciplinary Conference	100,000	8,000	8	25,000
	TOTAL D	855,000	347,620	41	815,000
E	STUDENT DEVELOPMENT EXPENSES				
1	Orientation/Inaugural program	200,000	263,320	132	300,000
2	Cultural fest/ Program	250,000	348,580	139	200,000
3	Student Council/Club Program	-	36,890	-	100,000
4	Debate Competition	50,000	10,000	20	20,000
5	Graduation/Annual day Ceremony	100,000	77,505	78	100,000
6	Sports Expenses	200,000	247,745	124	400,000
7	National Moot Court Competition	872,000	-	-	900,000
8	Moot court registration Fee Reimbursement	100,000	-	-	50,000
9	Guest Lecture& other expenses	150,000	142,480	95	150,000
10	Blended Learning Course	-	-	-	150,000
11	Students-Uniform	-	42,525	-	-
12	Legal Awareness	75,000	-	-	25,000

Sl No	HEAD OF ACCOUNT	BUDGET 2019-20	ACTUALS 2019-20	%	BUDGET 2020-21
13	NSS Activity	150,000	102,235	68	125,000
14	Alumni Meet Expenses	100,000	-	100	75,000
15	Medical Insurance - Students	570,000	553,500	97	633,000
16	Student online attendance Faculty Feed back	100,000	-	-	75,000
17	Merit Scholarship-Ist year admission above 90%	200,000	-	-	200,000
18	Merit Scholarship-Semester toppers	-	-	-	55,000
19	Field visit for students	100,000	-	-	25,000
20	Counseling for students	35,000	54,000	-	75,000
21	Other events -Law day / Yoga	25,000	10,000	-	25,000
22	Institution of Gold Medal - KSLU	-	-	-	500,000
TOTAL E		3,277,000	1,888,510	58	4,183,000

Sl No	HEAD OF ACCOUNT	BUDGET 2019-20	ACTUALS 2019-20	%	BUDGET 2020-21
F	MAINTENANCE EXPENSES				
1	Fuel & Vehicle Maintenance	200,000	163,960	82	200,000
2	Vehicle Insurance	25,000	17,010	68	25,000
3	Security Charges & House Keeping	1,650,000	1,357,360	82	1,920,000
4	Telephone/ Internet/Wifi-Charges	250,000	251,440	101	300,000
5	Bank Charges	15,000	152,240	101	200,000
6	Electricity Charges	1,200,000	900,000	75	1,200,000
7	Building Maintenance	100,000	360,230	360	300,000
8	Office maintenance expenses	200,000	75,000	38	150,000
9	Annual Maintenance Charges	70,000	53,440	76	150,000
10	Pooja Expenses	50,000	15,425	31	25,000
11	Festival celebrations	100,000	76,100	76	100,000
12	Water Charges	50,000	-		120,000
13	Staff Welfare Expenses	200,000	98,825	49	100,000
14	Conveyance/Traveling Charges Transportation charges	75,000	67,580	90	100,000
15	Repairs & maintenance Computer/Xerox Machine	100,000	160,045	160	150,000
16	Repairs & Maintenance Furniture	50,000	58,160	116	50,000
17	Sitting Fees	200,000	266,000	133	350,000
18	Purchase of stationeries	300,000	180,000	60	150,000
19	Brochure /ID Cards/letter heads	200,000	196,545	98	200,000
20	Printing of Blue Books	100,000	73,585	74	100,000
21	Library-stationary	30,000	17,495	58	10,000
22	Postal expenses	30,000	12,000	39	30,000
23	Uniform for Attenders/Drivers	15,000	15,000	100	50,000
24	Generator Expenses	50,000	-	-	50,000
25	Web site charges	175,000	78,000	45	100,000
26	Up gradation of Tally software	60,000	51,425	86	10,000
27	Property tax	150,000	151,850	101	160,000
28	Advertisement charges	-	309,225	-	250,000
29	Enquiry Committee Expenses	-	292020	-	-
30	Miscellaneous Expenses				500,000
	TOTAL F	5,645,000	5,449,960	97	7,000,000
	GRAND TOTAL OF A TO F	46,324,500	42,262,330	388	53,725,500

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Sl No	HEAD OF ACCOUNT	BUDGET 2019-20	ACTUALS 2019-20	%	BUDGET 2020-21
❖	CAPITAL EXPENDITURE				
1	Building	-	818,850	-	-
2	Electrical Fittings /Fixtures	300,000	1,015,100	100	100,000
3	Furniture	500,000	500,315	46	500,000
4	Library Expenses	1,930,250	1,904,145	99	1,735,000
5	Air Conditioners	150,000	150,000	100	75,000
6	Lifts	-	1,225,000		-
7	Smart class room	1,000,000	-	-	1,000,000
8	LCD Projectors	250,000	191,640		150,000
9	Curtains for Auditorium & class rooms	-	-	-	100,000
10	Office Equipment- Xerox Machine	250,000	149,910	100	200,000
11	CCTV & Camera & TV	100,000	49,500	50	100,000
12	Computers & printers	500,000	194,210	100	1,000,000
13	Sign Boards	100,000	136,830	100	100,000
14	Audio system for seminar hall	500,000	569,120	100	-
15	Vinyl flooring for staff rooms	-	-	-	200,000
16	Miscellaneous expenses	-	-	-	300,000
TOTAL		5,580,250	69,63,620	833	5,560,000

❖	NEW INFRASTRUCTURE			
1	Annex Building	1,809,390	100	67,800,000
2	Cafeteria	1,008,670	100	3,500,000
TOTAL		2,818,060	100	71,300,000

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Resource mobilization policy

6-4-3

H R Suresh & Co.
Chartered Accountants

BMS Educational Trust
Standard operating procedure

BMS Educational Trust

Standard operating procedure

I. Payment cycle (Procure to pay – Capital and revenue expenditure)

Payment cycle of the organization puts emphasis on the procedure for procurement of materials from the vendor and the subsequent payment. It explains the functioning of the respective departments from the initial point of obtaining quotation to the final point of making the payment to the vendor. In addition, the payment cycle is enhanced to cover the aspects of statutory compliances and recording the transactions in the books of account, preparation of bank reconciliation statement thereon.

SCOPE

- Review effectiveness of the Accounting System and related internal controls.
- Verification of expenses
- To comply with budget for the year
- Verification of accounting for fixed assets
- Review compliance with legal and statutory compliances.

NEED FOR DOCUMENTATION

The management requires that all the payments are supported with adequate documents. It is good practice and common expectation that proper documentation must be in place to ensure the accountability, traceability and consistency of payment process. A comparison of expenditure with that of budget allotted will provide a basis for future actions.

PROCESS OUTPUT

As a result, the payment cycle provides the framework of procedures followed to initiate payment and the management control over the outflow of funds. It also outlays the authority at various levels of the organization and supervision over the flow of funds to vendors.

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RESPONSIBILITIES

Designation	Function
Accounts department	Responsible for obtaining quotation, maintaining documents, preparing note sheet, obtaining authorization and recording the transaction in books of account.
Management	Includes principal, superintendent and director admin – to ensure that all the documents are appropriate and authorizing the documents for further process
Chairperson and director finance	To monitor, supervise and authorize for payments

CONTROL POINTS

- Verify that the materials purchased pass through quality check.
- Ensure that the authorization is obtained before making the payment.
- Post the transaction in to books of account and complete bank reconciliation statement (BRS)
- Cross check whether the service comes under TDS applicability.
- Check whether the TDS, if applicable, is deducted as per applicable rates.
- Ensure that TDS, if any, is remitted on or before due date.
- Ensure that fixed assets are serially numbered and fixed assets register is maintained.

RISKS

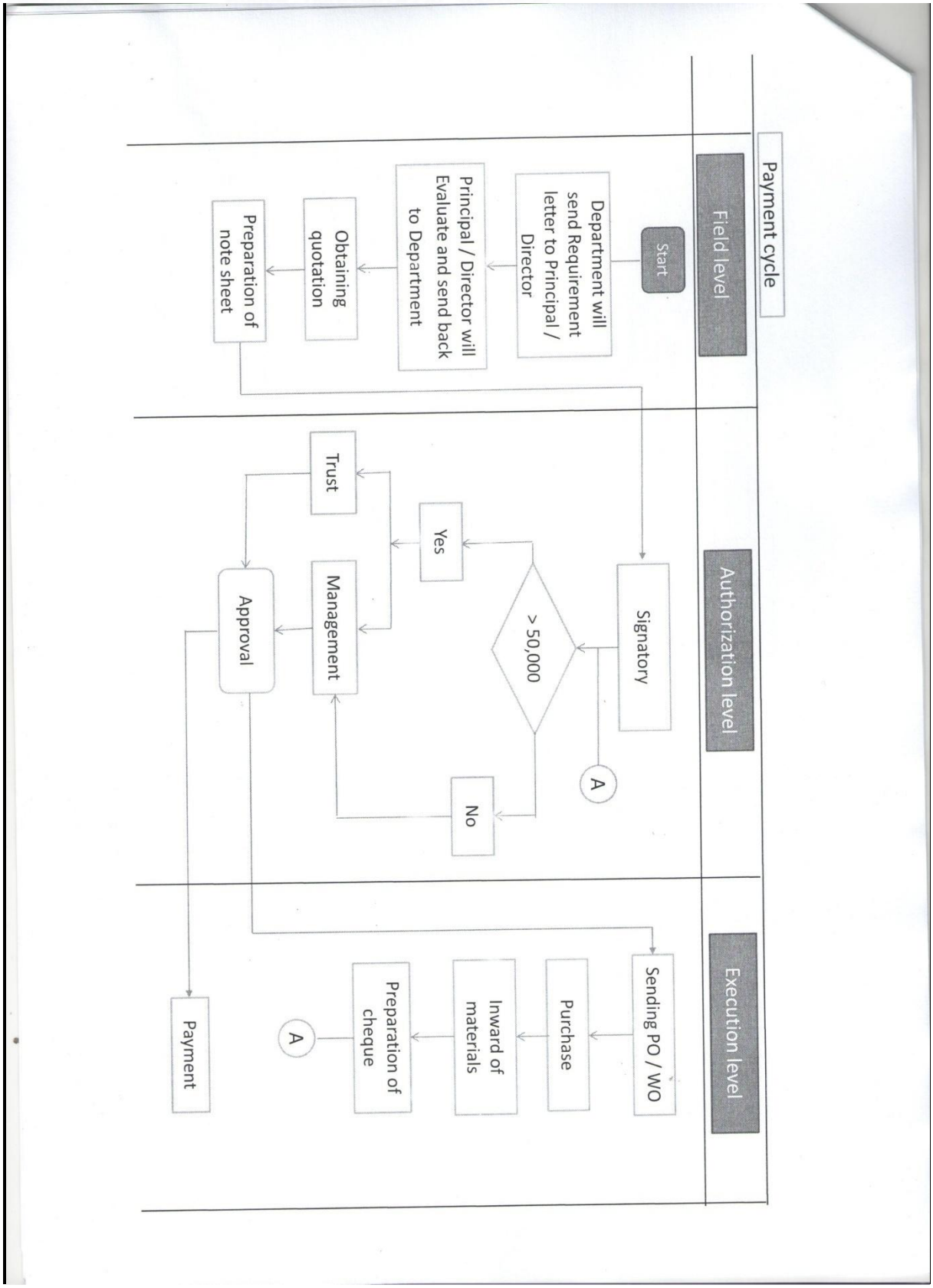
Process	Sub-process	Risk identified	Control objective	Nature of control	Type of control
Payment cycle	Authorization	Payments are executed without obtaining authorization	All documents are to be authorized in entirety	Preventive	Manual
Payment cycle	Authorization	Payment made without a payment advice	Payments are released after proper verification and approval by designated authority	Preventive	Manual

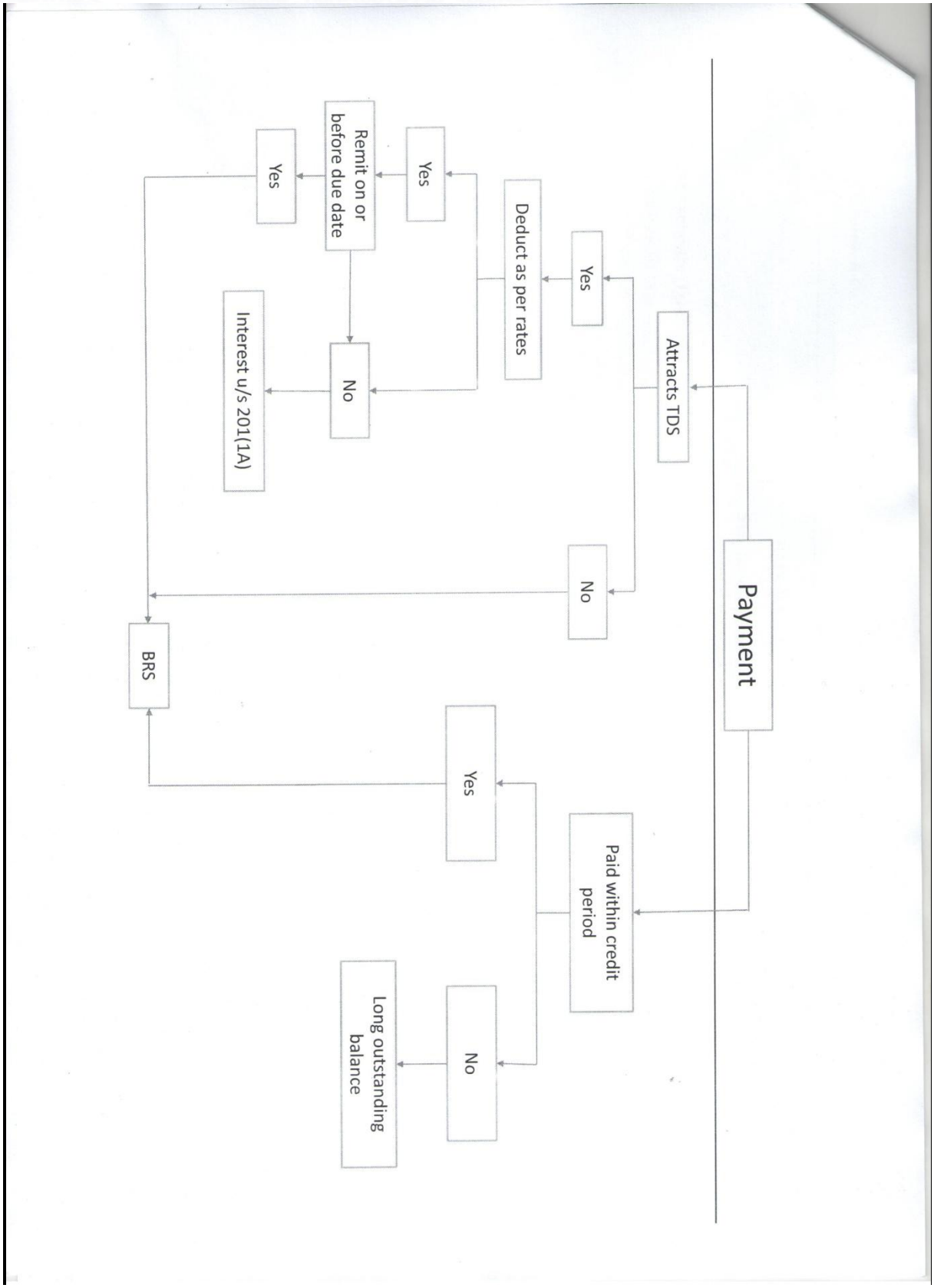
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E-mail : bmscl@yahoo.in Website : www.bmscl.ac.in

Process	Sub-process	Risk identified	Control objective	Nature of control	Type of control
Payment cycle	Fixed assets	Non updating of assets purchased in fixed assets register.	To keep track of fixed assets with that of books of account	Preventive	Manual
Payment cycle	Fixed assets	Periodic inspection of fixed asset is not conducted	To keep track of fixed assets	Preventive	Manual
Payment cycle	Fixed assets	Submission of invoice by vendor without actually performing work may result in processing and payment without having an obligation	Recorded fixed asset acquisitions represent fixed assets acquired by the organization.	Detective	Manual
Payment cycle	Payment of GST	Validity of GSTIN of vendor to be checked with GST portal	To ensure that there is no unnecessary cash outflow	Preventive	Manual
Payment cycle	Remittance of Tax (TDS)	Tax (TDS) is not remitted on or before due date	To meet the statutory compliance on time and avoid interest and penalty	Preventive	Manual
Payment cycle	Payment to vendor	Payment is delayed to vendor leading to long outstanding balance.	To pay the liability within the credit period.	Preventive	Manual
Payment cycle	Long term liability	Balances have carried forward despite the fact that the liability does not exist.	To avoid redundancy in liability balances in the books	Preventive	Manual
Payment cycle	Issuance of purchase order	Purchase of fixed asset without issuing purchase order	To ensure that purchase order is issued for acquisition of fixed asset	Preventive	Manual
Payment cycle	Recording of transactions	Incorrect posting of transactions in the books leading to overstating of account balances	To ensure that the expenditure is disclosed under the proper head	Preventive	Manual
Payment cycle	Payment of advance	Processing and payment of advance without adequate authorization to vendor	All transactions are processed on proper authorization	Preventive	Manual

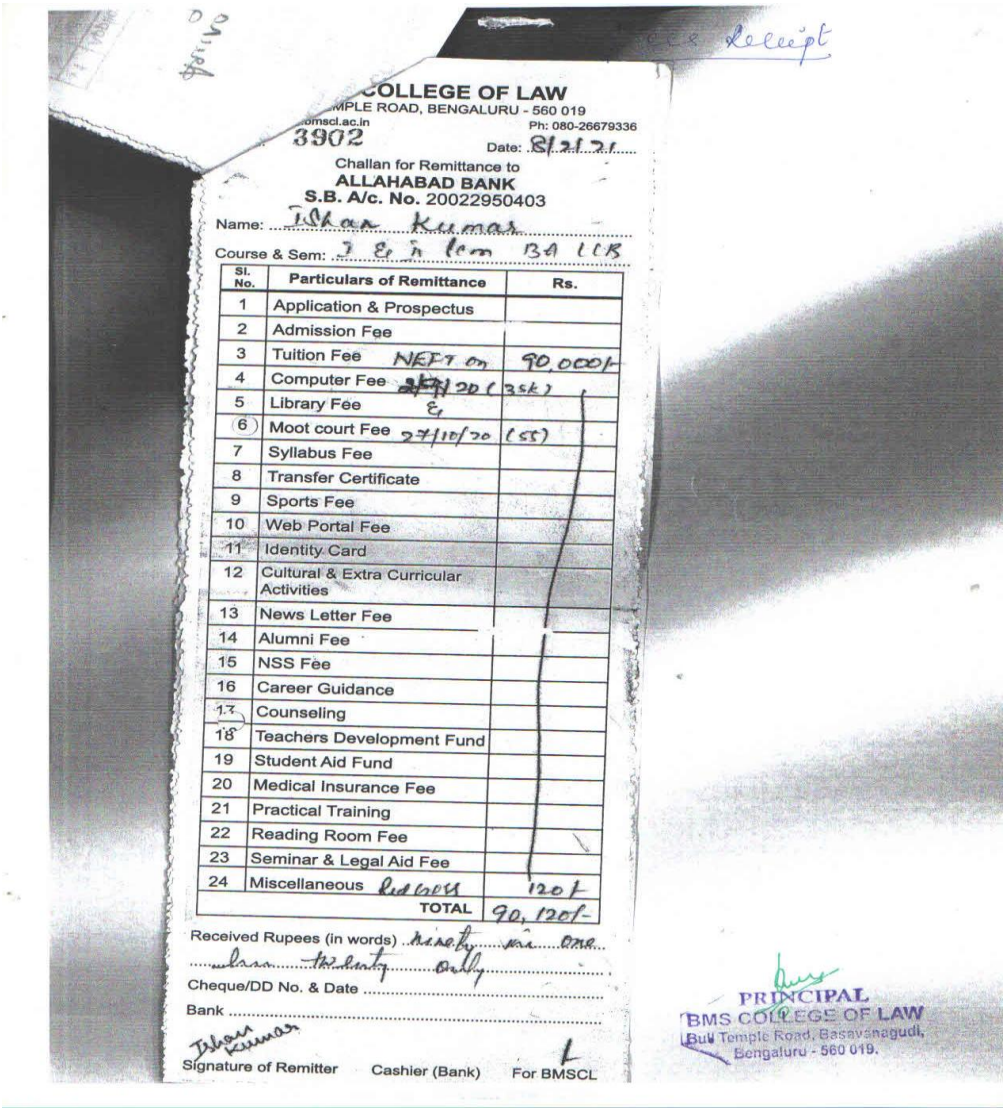
B.M.S. COLLEGE OF LAW
(Estd.: 1963)
Affiliated to Karnataka State Law University and Approved by Bar Council of India
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Process	Sub-process	Risk identified	Control objective	Nature of control	Type of control
Payment cycle	Payment of advance	Advance payments are not deducted at the time of final settlement	Payments are released after proper verification and approval by designated authority	Preventive	Manual
Payment cycle	Acquisition of fixed asset	Purchase order is not in line with the approved synopsis	Assets are acquired after necessary verification and approval	Preventive	Manual
Payment cycle	Acquisition of fixed asset	Assets recorded in books not physically available	Recorded fixed asset acquisitions represent fixed assets acquired by the organization	Preventive	Manual
Payment cycle	Distinction between capital and revenue expenditure	The capital expenditure is carried out from revenue budget.	To ensure correct accounting and approval of capital and revenue items.	Preventive	Manual
Payment cycle	Selection of vendor	Vendor selected without studying / comparison of quotation.	To ensure that all negotiation/selection is based on the policy of the company	Detective	Manual
Payment cycle	Selection of vendor	Quotation of higher bid selected without considering quality.	To ensure that timely approval is obtained for procurement of material/services of required quantity and quality from the approved party at mutually agreed terms and optimum price	Preventive	Manual


Payment cycle
Field level
Start
Department will send Requirement letter to Principal / Director
Principal / Director will Evaluate and send back to Department
Obtaining quotation
Preparation of note sheet
Authorization level
Signatory
> 50,000
Yes
No
A
Trust
Management
Approval
Execution level
Sending PO / WO
Purchase
Inward of materials
Preparation of cheque
A
Payment


Payment
Attracts TDS
Yes
No
Deduct as per rates
Yes
No
Interest u/s 201(1A)
Remit on or before due date
Yes
Yes
No
BRS
Paid within credit period
Yes
No
Long outstanding balance

Fees Receipt



COLLEGE OF LAW
MPLE ROAD, BENGALURU - 560 019
omscl.ac.in Ph: 080-26679336

3902 Date: 8/2/21

Challan for Remittance to
ALLAHABAD BANK
S.B. A/c. No. 20022950403

Name: Ishan Kumar

Course & Sem: I & II Com BA LLB

Sl. No.	Particulars of Remittance	Rs.
1	Application & Prospectus	
2	Admission Fee	
3	Tuition Fee NEFT on	90,000/-
4	Computer Fee 27/10/20 (35k)	
5	Library Fee &	
6	Moot court Fee 27/10/20 (55)	
7	Syllabus Fee	
8	Transfer Certificate	
9	Sports Fee	
10	Web Portal Fee	
11	Identity Card	
12	Cultural & Extra Curricular Activities	
13	News Letter Fee	
14	Alumni Fee	
15	NSS Fee	
16	Career Guidance	
17	Counseling	
18	Teachers Development Fund	
19	Student Aid Fund	
20	Medical Insurance Fee	
21	Practical Training	
22	Reading Room Fee	
23	Seminar & Legal Aid Fee	
24	Miscellaneous Rudsets	120/-
	TOTAL	90,120/-

Received Rupees (in words) Ninety thousand one hundred twenty only

Cheque/DD No. & Date

Bank

Ishan Kumar
Signature of Remitter Cashier (Bank) For BMSCL

PRINCIPAL
BMS COLLEGE OF LAW
Bull Temple Road, Basavanagudi,
Bengaluru - 560 019.