महानिदेशक, लेखापरीक्षा (केन्द्रीय प्राप्ति) नई दिल्ली का
कार्यालय, शाखा–ग्वालियर
**Office of the Director General of Audit (Central Receipt)
New Delhi, Branch-Gwalior**

सत्यमेव जयते

**No. AMG-II/SAR-02/SPA,B/2020-21/D-159
Date : 07.10.2021**

Confidential

प्रति,

निदेशक,
योजना एवं वास्तुकला विधालय(SPA),
नीलवढ़ रोड, भौरि,
भोपाल–462030,

विषय:- **योजना एवं वास्तुकला विधालय (SPA), भोपाल के वर्ष 2020-21 के वार्षिक लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन ।**

महोदय,

Please find enclosed herewith the Separate Audit Report on the accounts of **School of Planning and Architecture (SPA), Bhopal (M.P.) for the year 2020-21.** You are requested to kindly ensure that the SAR and the audited accounts are adopted by the Board of Governors before placing the same before the Parliament.

2. The dates of placement of the above Report on the table of both houses of the Parliament may please be intimated and two copies of the printed material may be provided to this office for information.

3. **It may please be noted that the Management Letter is not to be placed before the Parliament.**

4. Kindly acknowledge receipt.

**संलग्न: 1.पृथक लेखापरीक्षा प्रतिवेदन(SAR)
एवं अनुलग्न
2. Management Letter**

भवदीय

07/10/2021

निदेशक (केन्द्रीय)

ऑडिट भवन, झांसी रोड, ग्वालियर – 474002 (म0प्र0) दूरभाष : 0751–2321459 फैक्स : 0751–263665
Audit Bhawan, Jhansi Road, Gwalior – 474002 (M.P) Telephone : 0751-2321459, Fax : 07512636665
Email id: brdgacrgwalior@cag.gov.in

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of the School of Planning and Architecture, Bhopal, Madhya Pradesh for the year ended 31 March 2021.

We have audited the attached Balance Sheet of the School of Planning and Architecture (SPA) Bhopal as at 31 March 2021; the Income and Expenditure Account and the Receipt and Payment Account for the year ended on that date, under Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 These financial statements are the responsibility of the SPA's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. Audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. Audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

(i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;

(ii) The Balance Sheet, Income and Expenditure Account and the Receipt and Payment Account dealt with by this report have been drawn up in the format approved by the Ministry of Education, Government of India vide order no. 29-4/2012-IFD dated 17 April 2015.

(iii) In our opinion, proper books of account and other relevant records have been maintained by the SPA, Bhopal in so far as it appears from our examination of such books.

(iv) We further report that:-

A. Balance Sheet

A.1 Application of Fund

A.1.1 Fixed Assets (schedule -4) ₹ 131.65 crore

Construction of 33KVA electrical substation (electrical) (Cost of ₹ 4.88 Crore) was completed and street light work (cost ₹ 95.00 lakh), handed over by CPWD to the Institute in March 2019, March 2018 respectively. The depreciation has been charged at the rate 2% in place 5% from 2018-19 and 2017-18. This resulted in overstatement of Fixed Assets by ₹ 57.02 lakh and understatement of Prior Period Expenses (Depreciation) by ₹ 38.54 lakh and understatement of current year Expenditure by ₹18.46 lakh.

B. General

B.1 As per form 65 received from CPWD as on March 2021, the total deposit available with CPWD was to the tune of ₹14.05 crore[1] but according to ledger deposit with CPWD ₹ 13.62 crore. Difference of ₹ 43.74 lakh needed to be reconciled with CPWD.

B.2 The Institute made a provision for ₹ 3.61 crore in r/o retirement gratuity and death gratuity to the employees, covered under NPS. However, this liability has not yet crystallised as the matter of extension of retirement/death gratuity to the

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	Particulars	As per schedule 8	As per form 65
1.	Advance for buildings	9941022	11000370 3328976
2.	Advance for building	122879000	122878621
3.	Advance for boundary wall	3334798	3320468
4.	Horticulture	0	0
		136154820	140528435
			4373615

employees of Autonomous Bodies covered under NPS, is still under consideration of the Government. This fact should have been disclosed in notes to accounts

B.3 The operation and maintenance of 2 STPs at SPA campus is being maintained by CPWD. The AMC period was ended on 30.01.2020 and AMC was extended in the BOG meeting (10.10.2020) for three years (2020 to 2023). Therefore, payment for AMC amounting to ₹ 13.12 lakh per year was made vide Vr No 23.11.2020, but ₹ 6.18 lakh was taken under Expenditure and ₹ 6.94 lakh was taken under prepaid expenses. This resulted in understatement of expenditure by ₹ 4.78 lakh (₹10.97 lakh – ₹ 6.19 lakh) and Prior Period Expenses by ₹ 2.16 lakh (₹ 13.13 lakh - ₹ 10.97 lakh) and overstatement of Prepaid Expenses by ₹ 6.94 lakh[2].

Effect of audit comments

The net effect of the above comments is that Expenditure and Prior Period Expenses were understated by ₹ 23.24 lakh, ₹ 40.70 lakh and Assets was overstated ₹ 63.96 lakh respectively.

C. Grants in aid

During the year, the institute received grant-in-aid of ₹ 22.65 crore (including ₹1.65 crore received in March 2021) and interest earned ₹ 2.87 crore on GIA. In addition to the above, it had unspent balance of ₹ 27.77 crore of the previous year. Thus out of the total available funds of ₹ 53.29 crore, the institute utilised an amount of ₹ 26.90 crore leaving unutilised amount of ₹ 26.39 crore (this including ₹ 2.87 crore of interest on GIA) at the end of the year.

D. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director, School of Planning and Architecture (SPA) Bhopal through a management letter issued separately for remedial /corrective action.

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[2] Payment for AMC of STP = 1312705 per year (3938116/3 year)
AMC started from 31.01.2020 to 30.01.2021
Expenditure for year 2019-2020 per day = 3596.45 (1312705/365)
Expenditure for 31.01.2020 to 31.03.2020 = 215787 (3596.45 X 60)
Expenditure for 01.04.2020 to 30.01.2021 = 1096918 (3596.45 X 305)

(v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and the Receipt and Payment Account dealt with by this report are in agreement with the books of accounts.

(vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

(a) In so far as it relates to the Balance Sheet, of the state of affairs of the School of Planning and Architecture, Bhopal as at 31 March 2021 and;

(b) In so far as it relates to Income and Expenditure Account of the Surplus for the year ended on that date.

For and on behalf of the Comptroller and Auditor General of India

Place: - New Delhi

Date: -

Director General of Audit
(Central Receipts)