कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय प्राप्ति) नई दिल्ली
शाखा- ग्वालियर, चतुर्थ तल, ऑडिट भवन, झाँसी रोड,ग्वालियर, मध्यप्रदेश - 474002
Office of the Director General of Audit (Central Receipt), New Delhi, Branch -Gwalior, 4th Floor, Audit Bhawan, Jhansi Road, Gwalior, Madhya Pradesh -474 002
सत्यमेव जयते
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest
(Phone: 0751-2321459, email-id- brdgacrgwalior@cag.gov.in)

No. AMG-II/SAR-06/SPA,B/2021-22/D-211 **Date : 18/10/2022**

प्रति,

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

विषय:- योजना एवं वास्तुकला विधालय (SPA), भोपाल के वर्ष 2021-22 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 2021-22.** 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)**
2. Management Letter

भवदीय,
18/10/2022
उप-निदेशक (केन्द्रीय)

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of the School of Planning and Architecture, Bhopal, for the year ended 31 March 2022.

We have audited the attached Balance Sheet of the School of Planning and Architecture (SPA), Bhopal as at 31 March 2022; the Income and Expenditure Accounts and the Receipts and Payments 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 Receipts and Payments 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. General

The Institute made a provision for ₹ 4.99 crore in r/o retirement gratuity and death gratuity to the employees, covered under NPS. However, this liability has not yet crystalised as the matter of extension of retirement/death gratuity to the employees of Autonomous Bodies covered under NPS, has still not been notified by the concerned department of the Ministry of Education as required vide OM dated 23.03.2022[1]. This fact should have been disclosed in notes to accounts. This was pointed out in Separate Audit Report of 2020-21.

B. Grants in aid

During the year, the institute received Grants-in-aid of ₹ 42.58 crore (including ₹6.08 crore received in March 2022) and interest earned ₹ 00.34 crore on GIA. In addition to the above, it had unspent balance of ₹ 26.39 crore (including ₹ 2.87 crore of interest on GIA) of the previous year. Thus out of the total available grants of ₹ 69.31crore, the institute utilized an amount of ₹ 44.86 crore (capital utilization ₹ 19.66 crore + revenue utilization ₹ 25.20 crore) and ₹ 2.87 crore refunded to Ministry leaving unutilized amount of ₹ 21.58 crore (this includes ₹ 0.34 crore of interest on GIA) at the end of the year.

C. 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.

[1] OM No. F. No. 19-1/2017-IFD dated 23.03.2022 issued by IFD of Department of Higher Education, Ministry of Education.