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 -474002
(Phone: 0751-2321459, email-id- brdgacrgwalior@cag.gov.in)

सत्यमेव जयते

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

No. AMG-II/SAR/SPA,B/2023-24/D- 17 **Date :** 25/09/24

प्रति,

निदेशक,
योजना एवं वास्तुकला विद्यालय (SPA),
नीलबढ़ रोड, भौरि,
भोपाल-462030,
(E-mail Id - director@spabhopal.ac.in , registrar@spabhopal.ac.in)

विषय: योजना एवं वास्तुकला विद्यालय **(SPA)**, भोपाल के वर्ष **2023-24** के वार्षिक लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन | **PR-127492**

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 2023-24. 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 on email ID- **amg2brgwl.mp1.au@cag.gov.in**

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

भवदीय,

जितेन्द्र वाघ

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 2024.

We have audited the attached Balance Sheet of the School of Planning and Architecture (SPA), Bhopal as at 31 March 2024; 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. Income and Expenditure

1. Expenditure

1.1 Administrative and General Expenses (Schedule - 17) – ₹ 809.82 lakh

This includes ₹ 66.20 lakh being expenses on Cleaning and Gardening Services. As per the revised format of accounts for Central Higher Educational Institutions, all expenses on Cleaning and Gardening Services are to be included in 'Repair & Maintenance'.This resulted in overstatement of Administrative and General Expenses (Schedule-17) and understatement of Repair and Maintenance (Schedule-19) by ₹ 66.20 lakh.

B. 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.

C. Grants-in-aid

During the year 2023-24, the School of Planning and Architecture, Bhopal received grants-in-aid (GIA) of ₹ 44.26 crore from the Ministry of Education. It had a opening balance of ₹ 15.27 crore (including ₹ 0.27 crore interest on grants- in- aid) as on 1st April 2023.Further, during the year 2023-24 SPA earned interest of ₹ 0.70 crore on GIA. Out of the total available funds of ₹ 60.23 crore, ₹45.21 crore was utilized and ₹ 0.27 crore interest on grants-in-aid has been refunded to the Ministry. Thus, total unutilised grants-in-aid of ₹ 14.75 crore (including ₹ 0.70 crore interest on grants-in-aid) remained as on 31 March 2024.

(v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments 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 Separate

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 2024 and;

(b) In so far as it relates to the 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:
Date:

Director General of Audit
(Central Receipts)