



सत्यमेव जयते

कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय प्राप्ति) नई दिल्ली

शाखा- ग्वालियर, चतुर्थ तल, ऑडिट भवन, झाँसी रोड, ग्वालियर,
मध्यप्रदेश -474002

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SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यमिच्छा
Dedicated to Truth in Public Interest

No. AMG-II/SAR/SPA,B/2024-25/D- 37

Date : 07.01.2026

प्रति,

निदेशक,

योजना एवं वास्तुकला विद्यालय(SPA),

नीलवट्ट रोड, भौरि,

भोपाल-462030,

(E-mail Id director@spabhopal.ac.in, registrar@spabhopal.ac.in)

विषय: योजना एवं वास्तुकला विद्यालय (SPA), भोपाल के वर्ष 2024-25 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 2024-25. 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,

उप-निदेशक (केन्द्रीय)

Opinion 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 2025

Opinion

We have audited the financial statements of the **School of Planning and Architecture, Bhopal**, which comprise the Statement of Financial Position as at 31 March 2025, and the Income and Expenditure Account /Receipts and Payments Account for the year then ended, along with notes to the financial statements, including a summary of significant accounting policies framed under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971.

This Audit Report contains the comments of the Comptroller and Auditor General of on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms etc. Audit observations on financial transactions relating to compliance with Law, Rules and Regulations (propriety and regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/CAG audit reports separately.

In our opinion, the accompanying financial statements of **School of Planning and Architecture, Bhopal**, read together with the accounting policies and notes thereon and matters mentioned in the separate audit report, which follows, **give a true and fair view** of the financial position of the Institute as at 31 March 2025, and (of) its financial performance and cash flows for the year then ended in accordance with the format of accounts issued by the Ministry of Education.

Basis for Opinion

We conducted our audit in accordance with the CAG's auditing regulations/ standards/manuals/guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the autonomous body in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

The Board of Governors of the Institute is responsible for the preparation and fair presentation of the financial statements in accordance with the format of accounts issued by the Ministry of Education and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

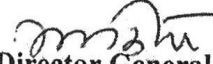
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with the CAG's auditing regulations/standards/manuals/guidelines/guidance-notes/orders/ circulars etc.

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

Place:

Date:


Director General of Audit
(Central Receipt)