



सत्यमेव जयते

कार्यालय महानिदेशक लेखा परीक्षा
(केन्द्रीय व्यय), नई दिल्ली
Office of the Director General of Audit
(Central Expenditure), New Delhi

ए.एम.जी.-III/एस.ए.आर./एस.पी.ए./9-51/25-26/

दिनांक: 02 .12.2025

सेवा में,

सचिव, भारत सरकार,
शिक्षा मंत्रालय,
उच्चतर शिक्षा विभाग,
शास्त्री भवन, नई दिल्ली-110001

विषय: वर्ष 2024-25 के लिए योजना तथा वास्तुकला विद्यालय, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदया/महोदय,

मैं योजना तथा वास्तुकला विद्यालय, नई दिल्ली के वर्ष 2024-25 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करती हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2024-25 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करें।

“प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।”

भवदीया,

संलग्नक: यथोपरी

— हस्ताक्षर —

उप-निदेशक (ए.एम.जी.-III)

ए.एम.जी.-III/एस.ए.आर./एस.पी.ए./9-51/25-26/826

दिनांक: 02.12.2025

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित निदेशक, योजना तथा वास्तुकला विद्यालय, ब्लॉक 4, आई.पी. एस्टेट, नई दिल्ली 110002 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है। वार्षिक लेखाओं की हिंदी प्रति की 1 प्रति आवश्यक कार्यवाही हेतु इस कार्यालय को भेजी जाए।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

संलग्नक: यथोपरी

एकता सिंह

उप-निदेशक (ए.एम.जी-III)

ए.एम.जी.-III/एस.ए.आर./एस.पी.ए./9-51/25-26/

दिनांक: 02.12.2025

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित महानिदेशक (स्वायत्त निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110124 को अग्रेषित की जाती है।

यह महानिदेशक लेखापरीक्षा, (केंद्रीय व्यय) के अनुमोदन से जारी किया जा रहा है।

संलग्नक: यथोपरी

- एर-ना -

उप-निदेशक (ए.एम.जी-III)

Opinion of the Comptroller & Auditor General of India on the Accounts of School of Planning and Architecture for the year ended 31 March 2025

We have audited the financial statements of School of Planning and Architecture ("SPA"), which comprise the statement of financial position as at 31 March 2025 and the Income & Expenditure Account/Receipts & Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act read with section 25 (3) of the School of Planning and Architecture Act, 2014.

This Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) 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 regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately.

In our opinion the accompanying financial statements of School of Planning and Architecture, 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 autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with uniform format of accounts.

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 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 Governing Body of School of Planning and Architecture is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts issued by 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 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 CAG's auditing regulations /standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.

Place: New Delhi

For and on behalf of the CAG of India

Date: 02-12-25



Director General of Audit
(Central Expenditure)

**Separate Audit Report on the accounts of School of Planning and Architecture, New
Delhi for the year ended 31st March, 2025**

A. Balance Sheet

A.1. Assets

A.1.1 Fixed Assets (Schedule 4)-Rs. 15.31 crore

Capital Work in progress- Rs. 1.40 crore

Out of the above, Rs. 1.13 crore pertains to Capital Work in Progress (CWIP) for the development of Vasant Kunj building. This includes Rs. 37.56 lakh incurred on the construction of the boundary wall at Vasant Kunj site. The work has been completed by the CPWD and settlement has also been done on 12.04.2021 but the same has not been transferred to Fixed Assets-Building. This has resulted in understatement of Fixed Assets-Building by Rs. 34.56 lakh, understatement of Depreciation by Rs. 3 lakh (@2 %for 4 years) and overstatement of Work-in-Progress by Rs. 37.56 lakh.

B. General

B.1 An amount of Rs.13.86 lakh has been shown as 'Advance recoverable from GPF' in the Balance Sheet of GPF/CPF. This amount has appeared in the accounts since 2010-11. Details of the same were not furnished to audit due to which the amount could not be verified. This has been pointed out since 2017-18 but remedial action has not been taken.

B.2 The Loans, Advances & deposits includes TDS receivable of Rs. 0.58 crore, whereas as per Form 26AS for the year under audit, the amount reflected is Rs. 1.73 crore. This results in a mismatch of Rs. 1.15 crore. Reconciliation of the difference amount should be done.

B.3 Income Tax refund (negative balance) amounting to Rs. 1.03 crore is appearing in the Schedule of Loans & Advances which needs to be reconciled. .

B.4 An amount of Rs.7.36 lakh has been depicted as assets and liabilities under NPS Balance Sheet as on 31.03.2025. Since this money belongs to the subscriber, necessary disclosure of the same should have been made in the Notes to Accounts of SPA New Delhi accounts. Further proper reconciliation of the Assets and Liabilities depicted in the NPS Balance Sheet should be done by SPA and necessary action taken as per NPS Rules and directions of Government/PFRDA

B.5 As per actuarial valuation of Pension liability as on 31st March 2025 the present value of obligation as at the end of the period (31st March 2025) is Rs. 208.76 crore. However, the provision for the same has not been made by SPA. This has resulted in short provisioning of Rs. 208.76 crore for pension liability.

This issue was pointed out in previous year's report, but no remedial action has been taken.

B.6 The year wise and party wise details of the current liabilities amounting to Rs.29.34 crore (Annexure-1) were not furnished to audit. In absence of which audit could not verify these amounts. This issue was also highlighted in the previous year's report. However, no remedial action has been taken.

B.7 Loan, advances and Deposits (Schedule-8) includes departmental advances of Rs. 4.90 crore. The party-wise and year-wise details of departmental advances of Rs. 4.90 crore has not been furnished to audit in absence of which the same could not be verified. This has been pointed out since 2017-18 but no remedial action has been taken.

B.8 Loan, advances and Deposits (Schedule-8) includes following advances

Particulars	Type of Advance	Amount in Rs.
Advance to employees	Festival Advance	2,03,636
	Bicycle Advance	67,800
	Vehicle Loan	54,750
	Home Loan	2,77,480
	Fan Advance	3,550
Advances and other amounts recoverable	Other Funds (SPA First)	25,00,000

Year wise and party wise information of these advances and the reasons for non-settlement of these advances were not furnished to audit. In the absence of information/records, these advances could not be verified.

B.9 Issues regarding mismatch in the figure of TA advances as shown in the accounts (Rs. 63.19 lakh) and as reflected in the other subsidiary records of the advances is being pointed out since 2019-20. Despite being pointed out since 2019-20 no reconciliation has been done by SPA and therefore the complete information/records viz year wise and employee wise details of these advances were not made available to Audit. Audit therefore could not verify these advances.

B.10 Interest Earned (Schedule 11) – Rs. 7.55 crore

The amount of Rs. 1.99 crore pertaining to Fixed Deposit (FDR) has been wrongly accounted for as Interest Income. This needs to be reconciled.

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 through a Management Letter issued separately for remedial/ corrective action.

D. Assessment of Internal Controls

(i) Adequacy of Internal Control System:

The internal control system of SPA needs to be strengthened as :

- The management response to external audit objections is not effective as 61 paras were outstanding as on 31.03.2025.

- Non maintenance of Expenditure Control Register.

- Non mention of voucher numbers on the vouchers.

(ii) Adequacy of Internal Audit System:

- SPA have an internal audit wing comprising of Consultant (Internal Audit) which conduct internal audit of the case files.

- Internal Audit of SPA is conducted by the Chartered Accountant, but no audit report is provided for the audit.

- .SPA does not have any Internal Audit manual.

(iii) System of Physical verification of fixed assets:

- The physical verification of Land & Building of SPA has been conducted upto 31.03.2022.

- Physical verification of Books and Publications of SPA has been conducted upto 2022.

- Physical verification of Furniture & Fixture, vehicle, Plant & Machinery and Computer & Accessories of SPA has been conducted upto 2012-13 only.

(iv) System of Physical verification of inventory:

- Physical verification of Stationery and Consumables of SPA has been conducted upto 2012-13.

(v) Regularity in payment of statutory dues:

- No payment over six months in respect of statutory dues was outstanding on 31.03.2025.

E. Grants-in-Aid

During the year 2024-25, the School of Planning and Architecture New Delhi received grant-in-aid of Rs. 73.30 crore (Recurring: Rs. 71.68 crore and Non-Recurring: Rs.1.62 crore) from the Ministry of Education. It had an opening balance of non-recurring grant of Rs. 1.11 crore as on 1st April 2024. Out of the total available funds of Rs. 74.42 crore, SPA utilized grant of Rs. 72.85 crore (Recurring Rs. 71.68 crore and Non-recurring Rs. 1.17 crore) leaving unspent balance of Non-Recurring grant of Rs. 1.57 crore as on 31 March 2025.

(Annexure-1)

Sl. No.	Head	Amount in Rs.
1	Security Deposits from Staff	114,46,792
2	Deposits from Students	5,44,93,308
3	Student association fees	2,55,76,865
4a	Sundry creditors: for Goods and services	13,62,078
4b	Other creditors	2,60,312
5a	Deposits others: EMD/SD Deduction from Salary	35,14,680
5b	Earnest Money Deposit/Security Deposit	60,30,882
6a	Statutory Liabilities: other liability Overdue (labour Cess)	2,24,587
6b	Other liability	23,18,002
7	Other current liabilities	1,04,95,787
c	Sponsored fellowship & Scholarships	
d	Other liabilities	18,37,034
e	Payable to consultancy project subsidiary accounts	9,31,95,709
f	Outstanding expenses: concerned department/PDF	3,32,94,499
g	Stale cheques	57,98,376
h	Leave salary contribution	43,79,570
i	Pension contribution	1,07,28,438
j	Pension payable	92,81,630
k	Amount payable to GPF/CPF	1,43,18,755
m	Fees refundable	59,160
n	Gratuity Payable	13,96,329
o	Amount payable to consultancy cell	33,42,010
Total		2933,54,803