



योजना तथा वास्तुकला विद्यालय, नई दिल्ली
SCHOOL OF PLANNING AND ARCHITECTURE, NEW DELHI
(संसद के अधिनियम के तहत "राष्ट्रीय महत्व का संस्थान")
(An "Institution of National Importance" under an Act of Parliament)
शिक्षा मंत्रालय, भारत सरकार
Ministry of Education, Government of India
4 - बी, इंद्रप्रस्थ एस्टेट, नई दिल्ली 110002 भारत
4-B, I. P. Estate, New Delhi 110002 INDIA

Ref. No. 12FC/SPA/2020

2nd February, 2021.

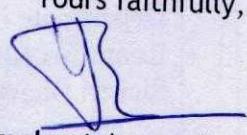
TO ALL MEMBERS OF FINANCE COMMITTEE OF SCHOOL OF PLANNING AND ARCHITECTURE, NEW DELHI

SUBJECT: MINUTES OF THE 12TH FINANCE COMMITTEE SPECIAL MEETING OF THE SCHOOL OF PLANNING AND ARCHITECTURE, NEW DELHI HELD ON WEDNESDAY, 27TH JANUARY, 2021 AT 11.00 A.M. (ONLINE /OFFLINE MODE)

Sir/Madam,

I am directed to forward herewith Minutes of the 12th Finance Committee Special Meeting of the School of Planning and Architecture, New Delhi held on Wednesday, 27th January, 2021 at 11.00 a.m. at New Committee Room of the SPA.

Yours faithfully,


(Umakant Agarwal)
Registrar - Secretary

Encl.: As stated above

To

1.	Dr. Amogh Kumar Gupta Chairperson-FC 15, Amaltas Phase-I, Chuna Bhatti, Bhopal-462016	5.	Shri Udaya Kiran K.V. Under Secretary (IFD) Ministry of Education Department of Higher Education Room No.234-C, Shastri Bhawan, New Delhi-110001
2.	Prof. Dr. P. S. N. Rao Director SPA, New Delhi – 110002	6.	Prof. Dr. D. S. Meshram President, Institute of Town Planners, 4-A, Ring Road, I.P. Extn., New Delhi-110002
3.	Shri Madan Mohan ADG (NITs/SPAs) & Bureau Head (TE) Government of India Ministry of Education Department of Higher Education, Shastri Bhawan, New Delhi-110001	7.	Prof. Dr. Ranee Vedamuthu Dean School of Architecture and Planning Anna University, Chennai – 600025
4.	Ms. Darshana M. Dabral Joint Secretary & Financial Advisor Government of India Ministry of Education Department of Higher Education Room No.120-C, Shastri Bhawan, New Delhi-110001	8.	Shri Umakant Agarwal Registrar - Secretary School of Planning and Architecture, New Delhi-110002

योजना तथा वास्तुकला विद्यालय : नई दिल्ली
 SCHOOL OF PLANNING AND ARCHITECTURE: NEW DELHI

MINUTES OF 12th FINANCE COMMITTEE SPECIAL MEETING OF THE SCHOOL OF PLANNING AND ARCHITECTURE, NEW DELHI, HELD ON WEDNESDAY, 27TH JANUARY, 2021 AT 11.00 A.M. IN THE NEW COMMITTEE ROOM OF THE SPA, DELHI (OFFLINE / ONLINE MODE)

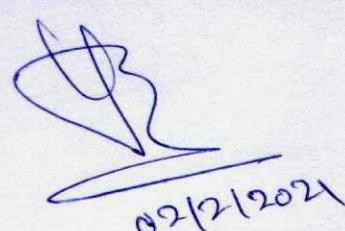
Present:

1.	Dr. Amogh Kumar Gupta Chairperson, FC	Chairperson
2.	Prof. Dr. P.S.N. Rao Director	Member
3.	Shri Madan Mohan ADG (NITs/SPAs) & Bureau Head(TE) Ministry of Education	Member
4.	Shri Udaya Kiran K.V. US(IFD), Ministry of Education (Representative of Ms. Darshana M. Dabral, JS & FA, Ministry of Education)	Member
5.	Prof. Dr. D.S. Meshram (Nominee of BOG)	Member
6.	Prof. Dr. Ranee Vedamuthu (Nominee of BOG)	Member
7.	Shri Umakant Agarwal Registrar	Secretary

The Members mentioned at Sl.Nos. 3,4, 5 & 6 attended the Meeting Online through VC Mode.

Shri Umakant Agarwal, Registrar-Secretary welcomed all Members of the FC and requested the Chairman to start the Meeting.

The Chairman welcomed all the Members and called the meeting to order.



02/01/2021

12 FC ITEM NO. 1:	TO CONFIRM THE MINUTES OF 11th FINANCE COMMITTEE MEETING OF THE SCHOOL HELD ON 14th SEPTEMBER, 2020 THROUGH ONLINE/OFFLINE MODE
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The Minutes of the 11th Finance Committee Meeting were confirmed.

12 FC ITEM NO. 2:	TO CONSIDER ACTIONS TAKEN ON THE MINUTES OF 11th FINANCE COMMITTEE MEETING OF THE SCHOOL HELD ON 14th SEPTEMBER, 2020 THROUGH ONLINE/OFFLINE MODE
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As regards 11 FC Item No.7, it was informed to the FC that the enhanced Licence Fee deduction has been started from 14th September, 2020.

With the above, the Action Taken Report on the Minutes of the 11th FC was noted and approved.

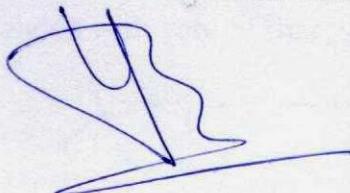
12 FC ITEM NO.03:	TO CONSIDER CAG REPORT RECEIVED FROM CAG FOR THE YEAR 2019-2020
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The FC observed that there was no major infirmity in the draft audit report and the observations made by the CAG may be looked into and settled. The draft reply of the School dated 11.01.2021 is attached with the Minutes of the 12th FC.

12 FC ITEM NO.04:	TO CONSIDER RECOMMENDATIONS OF THE BWC MEETING HELD ON 22.01.2021
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The FC noted the recommendations of the 10th BWC held on 22nd January, 2021 and recommended as under:

1. **With regard to 10 BWC Item No.01**, the Minutes of the 09th Building & Works Committee Special Meeting held on 8th September, 2020 were noted.
2. **With regard to 10 BWC Item No.02**, the Action Taken Report on the minutes of the 09th BWC held on 8th September, 2020 was noted.
3. **With regard to 10 BWC Item No.03**, the recommendation of the BWC on the structural audit through empanelled Structural Engineers with South DMC was noted.



4. With regard to 10 BWC Item No.04, the FC noted the present status of construction of new campus at Vasant Kunj and agreed to the recommendation of the BWC for forwarding the revised letter of DDA dated 20.01.2021 to the PCCF, Forest Department of Government of NCT of Delhi, for receiving their acceptance in writing was noted.
5. With regard to 10 BWC Item No.05, the report on the current status of construction works was noted.
6. With regard to 10 BWC Item No.06, the FC considered and approved the whitewashing, painting (internal) and other misc. works in the Hostel (Boys and Girls) Building at Maharani Bagh at a total cost of Rs.27,43,162/- by open tender through e-tendering, CPP portal, as per CPWD specifications and GFR.
7. With regard to 10 BWC Item No.07, the FC considered and approved the whitewashing, painting (internal & external) and other misc. works in the Girls Hostel at ITO, Planning Building at a total cost of Rs.22,82,130/- by open tender through e-tendering, CPP portal, as per CPWD specifications and GFR.

12 FC ITEM NO.05:	TO REPORT THE MATTER REGARDING SMT.PARKASH BHATIA FOR RATIFICATION
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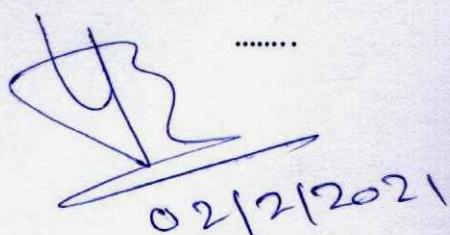
The FC considered the matter regarding payment of Rs.6,66,183/- to the claimant i.e. Smt.Prakash Bhatia on account of arrears of back wages from 4.07.1989 to 31.12.2012 (Rs.3,73,992/-) and arrears of gratuity (Rs.2,92,191/-), as per Orders of the O/o the Joint Labour Commissioner (CD), Govt. of NCT of Delhi dated 27.08.2020.

It was further informed to the FC that the School approached the High Court. The High Court dismissed the plea so the School was left with no option but to pay the amount.

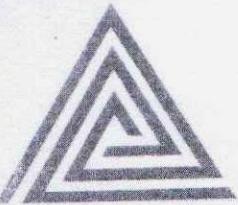
The FC has made a suggestion that all pending legal cases and audit paras may be reported in the forthcoming FC/BOG and the School agreed to the same.

The FC ratified the action of the School in this matter.

The Meeting ended with vote of thanks to the Chair.



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02/2/2021



योजना तथा वास्तुकला विद्यालय, नई दिल्ली

संसद के अधिनियम के तहत "राष्ट्रीय महत्व का संस्थान"

(मानव संसाधन विकास मंत्रालय, भारत सरकार)

School of Planning and Architecture, New Delhi

An "Institution of National Importance" under an Act of Parliament
(Ministry of Human Resource Development, Government of India)

11.01.2021

File no.103/20-21/SPA/A&B

To,
Sh Praveen saxena,
Dy. Director (AMG-1)
Office of Director General of Audit
(Home, Education & Skill Development
IP Estate , New Delhi-110002

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Sub : Draft Reply of SPA Delhi for the year 2019-20

Dear sir

Please refer to your letter no. ASPS/AMG-1/SAR/SPA/9-34/2020-21/366 dated 04.01.2021.
In this regard please find attached the reply of the Draft Audit report and it is requested to please
issue Final Audit report at the earliest for further submission to Ministry.

Thanking you

Regards

Yours faithfully

(Umakant Agarwal)

Registrar

Draft Reply

Sub: **Comments on Draft Separate Audit Report by Comptroller and Auditor General of India on the accounts of School of Planning & Architecture, New Delhi for the year ended 31st March, 2020**

Dear Sir,

This is with reference to above-mentioned subject, our comments/reply in respect of observations raised in the Draft Audit Report by Comptroller and Auditor General of India on the accounts of School of Planning & Architecture, New Delhi for the year ended 31st March, 2020 are given herein below:

1.A. Balance Sheet

A.1 Liabilities

A.1.1 Designated/Earmarked/Endowment Fund (Schedule 2) – Rs. 27.10 crore

- (i) The School is maintaining a separate Fixed Assets/ Building Fund and routing the entire capital grant received and utilisation thereof through Schedule 2 (Designated/Earmarked/Endowment Fund). To this extent, Corpus/Capital Fund (Schedule 1) and Schedule 2 were not drawn as per the instruction in Format of Accounts prescribed by Ministry of Education. The same has been pointed out in the Separate Audit Report since 2014-15 but rectification has not been done.
- (ii) This has also resulted in routing of unutilised Grant-in-Aid of Rs. 4.64 crore under Designated/Earmarked/Endowment Fund (Schedule 2) instead of Current Liabilities & Provisions (Schedule 3).

Our Comments

- (i) As per previous practice followed by the school, the school has been reflecting the grant received for capital expenditure under Capital Assets Fund. At the time of the receipt of grant the school adds this grant in Fund and utilizes it from this fund whenever fixed assets are purchased. Since as per the format provided the Schedule 2 is pertaining to the funds account of the organization. Therefore, the fund has been established under the School for the Fixed Asset and Building.
- (ii) In view of the above practice followed by the school this point may kindly be dropped.

A.1.2 Reserves and Surplus (Schedule 1 B) – Rs. (-) 2.54 Crore

The above represents surplus of income of Rs. 2.54 crore which should have been depicted under "Capital Fund". This is contravention of format of accounts prescribed by Ministry of Education which state that excess of income over expenditure should be added to the Capital Fund and the excess of expenditure over income should be deducted from the Capital Fund. This is being pointed out since 2016-17 but rectification has not been done.

Our Comments

As per previous practice the school is showing the capital fund in two parts in Schedule 1 :

- 1(a). Capital fund
- 1(b). General Reserve

However, in main Balance Sheet the figure of Corpus Fund has been shown by adding the both the sub heads in Schedule 1. As such there is no contravention of the format.

A.2 Assets

A.1.1 Fixed Assets (Schedule 4) – Rs. 14.32 crore

During scrutiny of annual accounts of SPA for the year 2019-20 following differences were noticed in the figures as per accounts and as per the details of Fixed Assets provided which needs to be reconciled.

Particulars	Figure As per Accounts (Rs.)	Figures as Data Provided (Rs.)
Computer Peripherals	12,49,145	14,82,421
Furniture	26,35,894	31,20,631
Equipment	27,11,803	28,12,640

Our Comment:

As a general practice of the School, it enters the Fixed Asset in register at the time of receipt of the Assets, whereas the entry in the books of accounts is made after the approval of bills and at the time of payment. The School is reconciling the reason for the differences arise between the Fixed Assets Register and Books of Accounts.

However, audit observation is noted and will be complied in subsequent year.

A.1.1 Loans, Advances and Deposits (Schedule-8) - Rs.5.90 Crore

- (i) The above includes security deposit of Rs. 0.25 lakh with BSES Rajdhani and Yamuna Power Ltd. whereas as per the records the security deposit is Rs. 3.16 lakh. This resulted in understatement of Loans, Advances and Deposits and Capital Fund by Rs. 2.91 lakh. This is being pointed out since 2014-15 but no action has been taken.
- (ii) The above includes departmental advances of Rs. 3.99 crore out of which advances of Rs. 1.96 crore is pending since 2012-13. As per GFR provisions the advances should have been adjusted. Non-adjustment of advances resulted in overstatement of Loans, Advances & Deposits and understatement of Expenditure/Refund by Rs. 1.96 crore.
- (iii) The above includes claim receivable relating to research project and other receivables of Rs. 4.09 lakh which are pending since 2011-12 and hence does not seems to be realisable.
- (iv) The above includes TA advance of Rs. 97.66 lakh out of which Rs. 4.63 lakh – TA advance (Plan) is pending since 2017. Employeewise and yearwise details of remaining amount of

advance of Rs. 93.02 lakh was not provided to audit due to which audit could not verify the advances of Rs. 93.02 lakh.

Our Comments:

- (i) Audit observation is noted and after retrieving the old records before 2014-15, necessary rectification shall be done, if necessary, under intimation to audit.
- (ii) Audit observation is noted. These records are pertaining to period before 2010-11. The school has already taken necessary steps to reconcile these advances, the same will be replied after reconciling these advances in subsequent years, rectification shall be done, if necessary, under intimation to audit.
- (iii) The School has already taking the step to recover these outstanding amount from various project but since the amount is pertaining to year before 2010-11 it will take some time for recovery.
- (iv) Non production of this document was not intimated to the nodal officer during the course of audit. However the school had provided the TA Advance register, year wise and employee wise, during the course of audit. The TA advance of Rs.4.63 lakh shall be reconciled under intimation to audit.

B. Income and Expenditure Account

B.1 Other Income (Schedule – 12) – Rs. 2.39 crore

The above includes Stale Cheques Written back of Rs. 62.24 lakh. The list of cheques and approval of authority for writing back the amount has not been provided to audit, in absence of which amount could not be verified in audit.

Our Comments

The list mentioned at above was already provided to audit party during the course of audit. One copy again attached for your reference .The above mentioned stale cheques were reflected in Annual Accounts since very long i.e. 31st March 2017. As those cheques became time barred and no one was claiming the amount since very long, these cheques has been booked as income. Competent Authority had already accorded their approval at the time of signing the Annual Accounts.

C. General and Contributory Provident Fund Accounts

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 is appearing in the accounts since 2010 – 11 and the details of the same are not available with SPA due to which audit could not be verify this amount.

Our Comments

The amount is pending since 2010 – 11. The School has taken steps to reconcile this amount and after reconciliation necessary action will be taken.

2. Difference were noticed in the figures of investment as per accounts and as per the records (Deposit Certificates).

FDR A/C No.	Bank	Investment amount as per accounts	Investment amount as per the records	Differences
50477778098	Allahabad Bank	92,64,402	91,79,743	84,659
50477779433	Allahabad Bank	50,23,543	49,77,637	45,906
5047777946	Allahabad Bank	28,70,596	28,44,363	26,233
50477209746	Allahabad Bank	50,21,623	49,75,665	45,958
Total				2,02,756

This has resulted in overstatement of Investment and Interest Reserve by Rs. 2.03 lakh.

Our Comments -

The school has made the balance sheet on the basis of actual value of FDR with the School. However, the School has already making follow up with the bank for the difference in the certificate provided by them and the copy of FDR with School.

The School has taken steps to reconcile this amount and after reconciliation necessary action will be taken.

D. General

D.1 Bank Reconciliation Statement

Scrutiny of Bank Reconciliation Statements for the month March, 2020 revealed the following:

- (i) Cheques deposited but not cleared by bank amounting to Rs. 50.64 lakh (pertaining to period Oct, 2015 to March, 2019 of Uco Bank A/c 1266). These amounts should be reconciled at the earliest. These cases need investigation with particular emphasis on old cases.
- (ii) Amount credited by bank not taken in cashbook amounting to Rs. 23.06 lakh (Rs. 20.61 lakh pertaining to period May, 2010 to March, 2018 of Uco bank A.c 1266 and Rs. 2.45 lakh pertaining to Jan, 2019 of Uco bank foreign a/c no. 1848). Thus, amount of Rs. 20.61 lakh has remained out of accounts. Steps should be taken to reconcile this amount.
- (iii) Amount debited by bank not taken in cashbook amounting to Rs. 20.33 lakh (pertaining to period Jan, 2010 to March, 2019). Thus, amount of Rs. 20.33 lakh has remained out of accounts. Steps should be taken to reconcile this amount.

Our Comments

- (i) The School will take steps to reconcile this amount and after investigation of these entries with the bank, necessary action will be taken.
- (ii) The School will take steps to reconcile this amount and after investigation of these entries with the bank, necessary action will be taken.
- (iii) The School will take steps to reconcile this amount and after investigation of these entries with the bank, necessary action will be taken.

E. Significant Accounting Policies (Schedule 19)

The Significant Accounting Policy No. 5 is in violation of Accounting Standard 15 of ICAI and also in contravention of the format prescribed by Ministry of Education which provides that Employee's Benefits/obligations are to be provided on the basis of Actuarial Valuation. This is being pointed out since 2014-15 but no action has been taken.

Our Comments:

School will take necessary action as per the Significant Accounting Policy No.5 /Accounting Standard 15 of ICAI and the format prescribed by Ministry of Education, so that Employee's Benefits/obligations can to be provided on the basis of Actuarial Valuation.

F. Grant-in-aid

During the year 2019-20, the School of Planning and Architecture received grant-in-aid of Rs. 53.90 crore (Recurring: Rs. 51.90 Crore and Non Recurring : Rs. 2.00 Crore) from the Ministry of Education, of which Rs. 3.32 Crore (Recurring : Rs. 3.2 Crore and Non Recurring : Rs. 0.12 Crore) was received during March, 2019. It had an opening balance of Non-Recurring grant-in-aid of Rs. 3.82crore as on 1 April, 2019. The recurring grant-in-aid was fully utilized and from the non recurring grant-in-aid expenditure of Rs. 1.17 Crore was incurred leaving unutilized grant-in-aid of Rs. 4.64 Crore as on 31 March, 2020.

It also received Rs. 2.69 Crore for various projects and had Rs. 2.04 Crore as unspent balance of previous year. Out of the total fund of Rs. 4.73 Crore it utilized Rs. 3.40 Crore leaving unutilized balance of Rs. 1.33 Crore as on 31 March, 2020.

Our Comments

Information with regard to above balances have been matched with the annual accounts and found correct. Therefore, no further comments to offer.

Annexure to Audit Report

1. Adequacy of Inter Audit System

- The School neither has any internal audit wing nor has the internal audit been done by the Pay & Accounts Officer of Ministry of Human Resource Development. However the school has appointed a consultant as an Internal Auditor and has also appointed a Chartered Accountant (CA) who is engaged in conducting internal audit of the School on a regular basis and providing his report on quarterly basis.

Our Comment

The School neither has any internal audit wing nor has the internal audit been done by the Pay & Accounts Officer of Ministry of Human Resource Department but, the School has appointed a consultant as an Internal Auditor who helps to add value, improving the control and governance process along with alerting management of gaps in policy compliance.

Along with this, the School has also appointed a Chartered Accountant (C.A) who is engaged in conducting internal audit of the School on a regular basis and providing his report on quarterly basis.

On approval of sanctioned post of the Internal Auditor from the Ministry of Human Resource Department, the Internal Audit wing will be established in School.

2. Adequacy of Internal Control System

The Internal Control System of School needs to be strengthened in following areas:-

- Non-reconciliation and non-settlement of advances of previous years.

Our Comment

With due efforts, the School is still working on the matter and almost reconciled the old advances which were pending from many years are now settled with recovery and penal interest. Further, the remaining advances will be settled in due course. Hence audit observation is noted & complied in subsequent year.

- Non-reconciliation of and non-settlement of advance of previous years.

Our comment

The action for reconciliation related to above is being taken & will be completed soon.

- Outstanding debit balances in various sponsored projects.

Our comment

We will take up the matter with the concerned Project Heads and after due examination, necessary action shall be taken.

- Fixed Assets Register was not maintained in the proper format as stipulated in General Financial Rules.

Our comment

Fixed assets register will be maintained in proper format as stipulated in GFR from the current year onwards.

- The management response to external audit objections is not effective as 65 paras were outstanding as on 31/3/2020.

Our comment

We will re-examine all the 65 paras and necessary action/improvement shall be taken.

3. System of physical verification of assets

- The physical verification of fixed assets has been conducted up to 2019-20.

Our comment

No further comments to offer.

- Physical verification of books and publications had been conducted up to 2018-19.

Our comment

The physical verification work of books and publications relating to 2018-19 is in progress.

4. System of Physical verification of Inventory

- Physical verification of inventory like stationery & consumables was conducted up to 2019-20.

Our comment

The action for physical verification work related to above is being taken & will be completed soon.

5. Regularity in payment of dues

- As per the accounts, payment of statutory dues over six months in respect of Delhi Value Added Tax (DVAT) of Rs. 1.79 lakh pending since April, 2019.

Our comment

The action for deposit of dues related to above is being taken & will be deposited soon.