

**Dr. Rajendra Prasad Central Agricultural University,
Pusa, Samastipur, (Bihar)**



**Review Statement of the University, Compliance of
Separate Audit Report along with updated delay
Statement for the Year 2020-21.**

Dr. Rajendra Prasad Central Agricultural University, Pusa, Bihar

Review of Dr. Rajendra Prasad Central Agricultural University, Pusa during the year 2020-21

AUTHENTICATED

Background

Dr. Rajendra Prasad Central Agricultural University, Pusa was established on 7th October, 2016. In its archive, the university owes legacy to state agriculture University, Rajendra Agricultural University, Pusa established in 1970 and earlier to that Agricultural Research Institute and college, Pusa established in 1905. The university extends its jurisdiction and responsibility in the fields of teaching, research and extension in context of agriculture and allied sciences to the whole country with special reference to the State of Bihar. The academic set up of the university comprises of 08 colleges viz. Tirhut College of Agriculture, PG College of Agriculture, College of Agricultural Engineering, College of Community Science, College of Basic Sciences and Humanities, College of Fisheries and Pt. Deen Dayal Upadhyay College of Horticulture and Forestry, School of Agri Business & Rural Management with work force of 215 scientists. University has a network of eight multidisciplinary research centres/institutes and three regional research centres, besides six Sugarcane Testing centers are also attached with six sugar mills. The extension set up of the university comprises of 18 *Krishi Vigyan Kendras* and Agricultural Technology Information Centre (ATIC) which looks after the transfer of technology activities of the university for decent livelihood of farming community.

Achievements

Educational & Academic

During the year 2020-21 the University has made significant development in teaching, research, extension and administration front. A Number of new courses in PG, Ph.D, PG Diploma and Certificate courses have been introduced to produce quality manpower in agriculture and allied sectors. On admission front a total of 591 students from 27 states of India were admitted, thereby registered an increase over the last year signifying pan India presence of the University. This year 84 students of the university cracked different national level exams like SRF/JRF/GATE/UGC etc.

Research and Innovation

On research front, the university had 130 research projects comprising 82 university funded projects, 21 external funded and consultancy projects. A total six (06) new externally funded projects were received at a total budget cost of Rs. 68.07 Crores. The university has developed a number of promising varieties of different crops such as rice variety – Rajendra Saraswati, a maize variety Rajendra Hybrid Makka-4, a sugarcane variety Rajendra Ganna-1 and wheat variety – Rajendra Genhu-3 (WB02) which were notified through SVRC/CVRC and also developed eleven technologies/products viz.- Direct seeded rice, Water saving irrigation technique, climate resilient smart cropping system, Self-Sustained Village-Sukhet Model, Incense sticks (Agarbatti) prepared from Arhar-stem waste, Cage and Floating jetty fish culture, Crop Cafeteria, Herbal Vatika, Golden Jubilee Forage Garden, Dried Cauliflower and Dried Yam Powder, Mechanized Herbal Gulal and Portable Corn Roaster-Cum-Boiler developed. Besides Six patent applications were filed and 01 patent granted during the reported period.

Extension :

To augment the farmers income and showcase the farmer friendly technologies, products & services developed by the university and transfer them to farmers the university has organized 22 Kisan mela, conducted 2097 FLDs, 56734 FCS and 1281 Farmers Training,

conducted 90 technology assessment trials, more than 10 thousand farmers were benefitted by different trainings and Kisan Mela and also strengthened the Kisan call Centers to address the queries of farmers. Besides, these six Centers of excellence in contemporary & Challenging areas like climate change, food processing and nutrition, water management, waste management, mushroom production, and start up facilitation Centre, are continuing imparting farmers focused research innovation and training.

Administrative & infrastructural Achievements:

The University has strengthened the scientific/ teaching manpower pool to upgrade the quantum and quality of teaching and research by recruiting-12 Faculty/Scientist, 31 Technical, 03 administrative and 130 Skilled Supporting Staff and promoting-39 Faculty/Scientist, 30 Technical, 03 Administrative and 06 Supporting Staff. For the physical and mental health as well as wellbeing of students and faculties, the university is developing a new Sport-Complex/Stadium. Construction of International Guest House is also in progress to attract the foreign students and experts.

Recognition and Awards :

The efforts of the university had been well recognized by India-Today MDRA group who placed this university under top-10 ranked university of the country. Besides University has been honoured with FICCI “University of the Year award (in excellence for more than 30 years) 2020-21, Agriculture Today – Agri-Education Awards 2021-Excellent Green Campus Initiative. The University was placed among top 10 best institutions in North India by famous magazine group – The Knowledge Review. A total of 23 awards of different level (05 International, 11 National and 06 state levels) of different societies/associations and organizations were received by the faculty/Scientists for their academic and research excellence.

Publications outputs :

The scientists of the university have published a Total of 584 research publications including 262 research articles, 49 books, 135 book chapters, 33 training manuals, 03 policy papers, 94 technical bulletins and 07 research bulletins.

Revenue generation :

The university has generated the revenue of rupees 12.24 crore during the year 2020-21.

Audit of account :

The Audit of the Accounts of the Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur for the year 2020-21 was conducted by Accountant General (Audit), Patna during the month of November 2021 to December 2021 as per provisions of sub-section(2) of section (1) Dr. Rajendra Prasad Central agricultural University, Act 2016. The final Audit Report was issued by Accountant General (Audit) Patna Vide letter No. DGAC/LKO/Br Patna/SAR-DRPCAU (2020-21)/2021-22/375 dt- 09/03/2022 in which eight (8) observations were made. The compliance of these observations have been prepared and submitted to the concerned authority. Suggestions mentioned in the audit report of CAG 2020-2021 has been properly followed from 2021-2022 onwards because the audit of accounts of DRPCAU, for the year 2020-2021 was conducted in November 2021 to December 2021. The department of Agriculture Research & Education (DARE) Released Rs. 135.68 crore as Grant in Aid to the University which was utilized in total.

Delay Statement

Dr. Rajendra Prasad Central Agricultural University, Bihar Pusa - 848 125, (Samastipur)

Delay statement in laying of audited annual accounts for 2020-21 in Parliament

The Audited Annual Accounts for the year 2020-21 in respect of Dr. Rajendra Prasad Central Agricultural University, Bihar, Pusa, Samastipur was to be laid in both Houses of Parliament. But due to some reasons the same could not be submitted for the purpose in due time.

A statement showing delay in laying of audited Annual Account for the financial year 2020-21 in Parliament is given below:-

Approval of the Board of Management of the University for Audit of Annual Accounts by CAG of India.	03-08-2021
Submission of Annual Accounts to the Accountant Central (Audit), Patna.	10-09-2021
Receipt of Draft Audit Report from the Accountant General, Patna.	11-01-2022
Submission of Para wise comments on Draft Audit Report to Accountant General Patna.	21-01-2022
Receipt of final (Separate) Audit Report from Accountant General, Patna.	22-03-2022
Approval of the Board of Management of the audited Annual Accounts with Audit Report.	05-08-2022
Submission of Annual Accounts for the approval of visitor.	
Receipt of the Approval of visitor.	
Receipt of printed copies of Annual Accounts & Audit Report.	
Submission of printed copies to DARE for laying them in Parliament.	



Dr. Rajendra Prasad Central Agricultural University, Bihar
Pusa-848 125, Samastipur

Letter No. 400 III/Audit/104/2022

Date 29/03/2022

From,

Comptroller

To,

Dy. Director (CRA)
Office of the Accountant General (Audit) Bihar
Birchand Patel Path, Patna-800 001
Fax : 0612-2506174

Sub:- Submission of Compliance report of Separate Audit Report for the year 2020-21 on the accounts of Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur.



Ref. :- Endt. No. Central Exp. DRPCAU-SAR (2020-21)/2021-22/353 dated :- 10/03/2022

Sir,

On the subject & reference mentioned above, kindly find enclosed herewith compliance of Separate Audit Report for the financial year 2020-21 on the accounts of Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur for your kind information and needful.

Encl:- As mentioned above.

Yours faithfully


29.3.22
Comptroller


CC: To the Secretary, Ministry of Agricultural Research and Farmers Welfare Govt. of India, Department of Agricultural Research and Education, Krishi Bhawan, New Delhi – 110001 for kind information.

CC: To the Secretary to the Vice-Chancellor, for kind information to the Hon'ble Vice-Chancellor.

Compliance of Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Dr. Rajendra Prasad Central Agriculture University Pusa, Samastipur for the year ended 31 March 2021.

Reference para	Observation	Remedial Action
1	We have audited the attached Balance Sheet of Dr. Rajendra Prasad Central Agriculture University (DRPCAU) Pusa, Samastipur as on 31 March 2021, the Income and Expenditure Account and Receipt and Payment 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 read with Section 31(1) of the DRPCAU Act, 2016. These financial statements are the responsibility of DRPCAU's Pusa, Samastipur Management. Our responsibility is to express an opinion on these financial statements based on our audit.	No Comment
2	This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (C&AG) on 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 Laws, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc. if any, are reported through Inspection Report/ C & AG's Audit Reports separately.	No Comment
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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An 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.	No Comment
4	Based on our audit, we report that:	

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Hd. K. J.

(I)	We have obtained all the information and explanations, which is to the best of our knowledge and belief were necessary for the purpose of our audit.	No Comment
(II)	The Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Human Resources Development, Government of India, Vide Order No-29-4/2012- FD dated-17 April 2015.	No Comment
(III)	In our opinion, proper books of account i.e. Balance sheet, Income & Expenditure Accounts and Receipt and Payment account has been maintained but other relevant records i.e. Details of ledger(s) has not been properly maintained by the DRPCAU Pusa, Samastipur as required under section 31(1) of the DRPCAU Pusa, Samastipur Act, 2009 & amended Act, 2014 in so far as it appears from our examination of such books.	Details of ledgers are available with the university and the same have been made available to the audit team. Ledgers have been maintained as per applicable rules and regulation hence "Details of ledger(s) has not been properly maintained by the DRPCAU Pusa, Samastipur as required under section 31(1) of the DRPCAU Pusa, Samastipur Act, 2009 & amended Act, 2014 in so far as it appears from our examination of such books" needs to be dropped from the SAR.
(IV)	We further report that.	
A. General	A.1 The University has not accounted for the balance of ₹2,64 lakh under Tirhut College of Agriculture's A/c no. 2167025884 alongwith transaction.	Noted for necessary action and the same shall be rectified in the next financial year, as the amount is not material this para may be dropped.
	A.2 The University has not made the provision of retirement benefits on actuarial basis which is in contravention of AS 15 as well as MHRD format.	Provision for retirement benefits have been made in schedule 3 for gratuity and Leave Encashment of financial statement. Hence this para may be dropped.
B. Grants-in-Aid	The University received Grants-in-Aid ₹237.62 crore from the Ministry of Agriculture and Farmers and State Government during the year 2020-21 out of total amount of ₹237.62 crore, the University utilized of ₹285.50 crore and amount ₹1.44 crore refunded, leaving an unspent balance nil. The excess expenditure of ₹49.32 crore was met by its own resources.	No Comment

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Md. K. J.

C. Management letter:-	Deficiencies which have not been included in the Audit Report has been brought to the notice of DRRPCAU Pusa, Samastipur through a management letter issued separately for remedial/corrective action.	No Comment
(v).	Subject to our observation in the preceding paragraphs, we report that the Balance sheet Income & Expenditure Account dealt with by this report are in agreement with the books of accounts	No Comment
(vi).	<p>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 Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.</p> <p>(a). In so far as it relates to the Balance sheet, of the state of affairs of DRPCAU Pusa, Samastipur at 31 March 2020 and</p> <p>(b). In so far as it relates to Income and Expenditure Account of the deficit for the year ended on the date.</p>	No Comment

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Md. Kaif

ANNEXURE

1	Adequacy of Internal Audit System The University does not have internal audit wing. Besides, no internal audit manual has been prepared. Internal audit has not been conducted now.	Noted
2	Adequacy of Internal Control System The Internal Control System of the University is reflected the following deficiencies:-	
	• No Investment policy has been formed for un-utilized balance.	As per audit observation all A/c of the university have been put under smart roaming Bank A/c hence this para may be dropped as university is not having any unutilized balance.
	• Bank reconciliation with bank statement of all units has not been done. In view of the above the Internal control system needs to be strengthened.	Bank Reconciliation of a unit A/c have been done which will be shown to next Audit. For Ex :- Copy Enclosed (Annexure-A).
3	System of physical verification of fixed assets and inventory	
	Physical verification of fixed assets and inventory of all units of University has not been conducted for the year 2020-21.	Physical Verification of fixed asset have been conducted at unit level during the F.Y. 2020-21. For Ex :- Copy Enclosed (Annexure – B).
4	Regularity in payment of Statutory dues The University was regular in payment its statutory taxes.	No Statutory dues pending.

R. V.

M. K.

Management Letter :-

	We have audited the annual accounts of Dr. Rajendra Prasad Central Agricultural University (DRPCAUI) Pusa, samastipur for the financial year 2020-21. During the course of audit, the following deficiencies were noticed which are in minore nature and are not included in Draft Separate Audit Report. Although management had assured for initiation of action, these are brought to the notice for proper corrective measures at the earliest.	Noted for proper Corrective measure of the concern Account for the F.Y. 2021-22.
1	The University has exhibited as closing balance of cash book A/c no. 0070 (KVK Gopalganj) amounting to ₹4764111.90 instead of 4,78,101.90 and closing balance of cash book A/c no. 5340 (KVK Birauli) amounting to ₹13,38,953.00 instead of ₹13,44,953 in the schedule-7 (current assets).	Noted for necessary action and the same shall be rectified in the next financial year, as the amount is not material this para may be dropped.
2	The University has exhibited as closing balance of cash book A/c no 8247 (KVK Piprakothi) amounting to ₹7,37,665.60 instead of ₹7,71,205.47 in the schedule-7 (current assets).	Noted for necessary action and the same shall be rectified in the next financial year, as the amount is not material this para may be dropped.
3	Construction work of ₹6.00 lakh for vermin-compost unit garbage yard & sieving shed at Sukhet Madhubani has completed works should be accounted as Fixed Assets under the capital work in progress instead of fixed assets. This resulted in understatement of Fixed Assets (Schedule-4) by ₹6,00,236.00 and capital work in progress was overstated to the same extent. Depreciation was also understated by ₹12005.00	Noted for necessary action and the same shall be rectified in the next financial year, as the amount is not material this para may be dropped.

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4	<p>The work "construction of working shed with small store room at KVK Piprakothi, Parsauni, Modhopur, Sipaya" was completed amounting to ₹9,99,933.00 during the financial year 2020-21. Out of ₹9,99,933.00, Payment of ₹7,99,584.00 was made by the University and exhibited this amount ₹7,99,584.00 in the head Building under fixed assets (Schedule-4) and depreciation was charged of ₹15,991.98 (@2% of ₹7,99,584.00). This resulted in understatement of Fixed Assets and Current Liabilities & Provisions (Schedule-3) by ₹2,00,349.00 (₹9,99,933 - ₹7,99,584). Consequently, depreciation was also undercharged ₹4007.00.</p>	<p>Noted for necessary action and the same shall be rectified in the next financial year, as the amount is not material this para may be dropped.</p>
5	<p>The work "construction of drain of shopping complex drain to Block road main drain" at Pusa was completed amounting to ₹8,19,328.00 during the financial year 2020-21. Out of ₹8,19,328.00, Payment of ₹4,93,778 was made by the University and exhibited this amount ₹4,93,778 in the head Building under fixed assets (schedule-4) and depreciation was charged of ₹9876.00. This resulted in understatement of fixed assets (Schedule-4) and Current Liabilities & Provisions (Schdule-3) by ₹3,25,550.00, (8,19,328-4,93,778). Depreciation was also understated by ₹6,511.00.</p>	<p>Noted for necessary action and the same shall be rectified in the next financial year, as the amount is not material this para may be dropped.</p>

Mod. Kaur

[Signature]
Comptroller
[Signature]

DR. RAJENDRA PRASAD CENTRTAL AGRICULTURAL UNIVERSITY
PUSA (SAMASTIPUR) - 848 125, BIHAR

No. 441 /Regr./RPCAU, Pusa, the 25th Aug., 2021


Read: Resolution of 15th Board of Management of RPCAU, Pusa held on 03.08.2021.

ORDER

The Board of Management in its 15th meeting held on 03.08.2021 vide agenda no. 15.4.1 approved the recommendation of the Finance Committee in its meeting held on 23.07.2021 and resolved the following:

Resolved that the Annual Accounts for the Financial Year 2020-21 of the University be and hereby is, approved on the recommendation of the Finance Committee meeting held on 23rd July, 2021 for submission to the Comptroller and Auditor General of India for conducting audit of the account.

Accordingly, the Annual Accounts for the financial year 2020-21 of the University shall be submitted to the Comptroller and Auditor General of India for conducting audit of the account of Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur, Bihar.


(P. P. Srivastava)
Registrar

Copy for information and necessary action to:

- 1 Hon'ble Vice-Chancellor, RPCAU, Pusa for information through Secretary
- 2 Comptroller, RPCAU, Pusa
- 3 Guard File