

**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 Financial Year 2021-22.**

Dr. Rajendra Prasad Central Agricultural University, Pusa, Bihar

Review of Dr. Rajendra Prasad Central Agricultural University, Pusa during the year 2021-22.

AUTHENTICATED

Background

Dr. Rajendra Prasad Central Agricultural University, Pusa was established on 7th October 2016. In its archive, the university owes legacy to state Agricultural University – Rajendra Agricultural University, Pusa established in 1970 and 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 and Technology, College of Community Science, College of Basic Sciences and Humanities, College of Fisheries, Pt. Deen Dayal Upadhyay College of Horticulture & Forestry and School of Agri Business & Rural Management with work force of 245 Faculty members. University has a network of eight multidisciplinary Research Centres/Institutes and three Regional Research Centres, besides six Sugarcane Testing Centre are also attached with six sugar mills. The extension set up of the University comprises of 18 (16+2) 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 2021-22 the University has made significant development in Teaching, Research, Extension and Administration front. A total of 15 new courses (Ph.D.-03, PG-02, UG-02, PG Diploma-03 and Certificate course-05) have been introduced to produce quality manpower in agriculture and allied sectors. On admission front a total of 687 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 125 students of the university cracked different national level exams like SRF/JRF/GATE/UGC NET etc.

Research and Innovation:

On research front, the university has 149 research projects comprising 82 university funded projects, 35 AICRP projects, 16 Central Govt. funded projects, 06 Bihar State

Govt. projects, 04 International projects and 06 other agencies funded projects. The university has developed a number of promising varieties of different crops such as Rajendra Arvi-2- , Rajendra shakarkand-7, Rajendra Mishrikand-3, Rajendra Parwal-3 IC-0640201, Rajendra Ganna-3 and Rajendra Ganna-4 which were notified through SVRC/CVRC and also developed eleven (11) technologies/products viz.- Yam bean seed extract as a safer insecticide for managing aphids in mustard, Hand-Cranked improved Chakki, Rajendra Mushroom Paneer, Rajendra Pusa Salty Mushroom Biscuit, Rajendra Pusa Mushroom Gulab Jamun, Rajendra Mushroom Substrate Sterilizer, Manual Cabbage Harvesting Machine, Standardisation of planting time and crop geometry in tulsi (*Ocimum sanctum* L.), Boat based solar photovoltaic pumping irrigation system, Irrigation and Nutrient management for different Maize-Pulse based intercropping, Low-cost litchi-based fish feed and Development of Hand tool for Okra harvesting. Besides Eight patent applications were filed 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 44 Farmers fair, conducted 1916 FLDs, 23267 FCS and 2026 Farmers Training, conducted 160 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 Centres 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 continuously 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 - 23 Faculty Members, 03 Technical, 113 Administrative, 09 Skilled Supporting Staff and promoting 111 Faculty, 25 Administrative and 04 Skilled Supporting Staff. For the physical and mental health wellbeing of students and faculties, the university is developing a new Sports – Complex/Stadium. Construction of International Guest House is also in progress to attract the foreign students and experts.

Recognition and Awards:

In the 75th year of Independence when our country is celebrating “Azadi Ka Amrit Mahotsav”, RPCAU has added another feather to its crown and made us proud when Sukhet Model of Madhubani district conceptualized and operationalized by RPCAU

found a mention in the 80th edition of “Mann Ki Baat” address to the nation by Hon’ble Prime Minister Shri Narendra Modi ji on Sunday the 29th August 2021 morning at 11.00 AM On the occasion of 93rd ICAR foundation day i.e. 16th July 2021, KVK Piprakothi received Pandit Deendayal Upadhyay Krishi Vigyan Protshahan Puraskar – 2020. Apart from this University has awarded the “Best Krishi Vigyan Kendra” to KVK Birauli, “Abhinav Kisan Puraskar – 2021” to Smt. Rekha Devi, Village – Manikpur, Saraiya (Muzaffarpur). In addition to aforesaid award the University faculties/scientist were also awarded with 94 awards of different levels (16 International, 77 National and 01 state levels) of different societies/associations and organizations for their academic and research excellence.

Publications outputs

A Total of 771 research publications (417 research articles, 60 books, 145 book chapters, 29 training manuals, 04 policy papers, 103 technical bulletins, 13 research bulletins and 03 patent licensed and 04 patent granted) were brought out and 08 patent applications have been filled for different technologies/products developed during the reported period.

Revenue generation:

The University has generated the total revenue of ₹ 13.84 Crore (Thirteen Crore eighty four lakh) during the F.Y. 2021-22.

Audit of Account:

The Audit of the accounts of the Dr. Rajendra Prasad Central Agricultural University, Pusa Samastipur for the financial year 2021-22 was conducted by Accountant General (Audit), Patna in the month of September 2022 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 Email dated- 13 December 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 2021-2022 has been properly followed from 2022-23 onwards because the audit of accounts of the university for the financial year 2021-22 was conducted in September 2022. The department of Agriculture Research & Education (DARE) released ₹ 187.00 Crore (One hundred Eighty Seven 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 2021-22 Parliament

The Audited Annual Accounts for the year 2021-22 in respect of Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur, Bihar 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 2021-22 in Parliament is given below:-

Approval of the Board of Management of the University for Audit of Annual Accounts by CAG of India.	05-08-2022
Submission of Annual Accounts to the Accountant Central (Audit), Patna.	16-08-2022
Receipt of Draft Audit Report from the Accountant General, Patna.	13-10-2022
Submission of Para wise comments on Draft Audit Report to Accountant General, Patna	03-11-2022
Receipt of final (Separate) Audit Report from Accountant General, Patna.	13-12-2022
Approval of the Board of Management of the Audited Annual Accounts with Audit Report.	19-07-2023
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)

L.No. :- 09 III/Audit/**01**/2023

Dated :- 20 / 04 /2023

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 2021-22 on the accounts of Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur.

Ref. :- DIS-519638 E-mail on 13 Dec 2022 at 4:36 AM

Sir,

On the subject & reference mentioned above, kindly find enclosed herewith compliance of Separate Audit Report in English and Hindi for the financial year 2021-22 on the accounts of Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur for your kind information and needful.


Comptroller

Encl. :- As Stated above.


Comptroller
Dr. R. P. C. A. U., Pusa
Samastipur (Bihar)

Copy to:- (i) The Secretary, Department of Agricultural Research and Education, Room No.-105, Krishi Bhawan, New Delhi – 110001 for kind information.

(ii) The Secretary to Vice-Chancellor, for kind information to the Hon'ble Vice-Chancellor.

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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 2022.

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 2022, 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 Reports /CAG'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 misstatement. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing	No Comment

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	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.	<u>Based on our audit, we report that:</u>	
(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 and Expenditure Account/Receipt and 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 and Expenditure Accounts and Receipt and Payment account has been properly maintained by the DRPCAU Pusa, Samastipur as required under Section 31(1) of the DRPCAU Pusa, Samastipur Act 2016. So far as it appears from our examination of such books.	
(iv)	We further report that:	
A	Balance Sheet	
A.1.	Fixed Assets	
A.1.1	The work of construction of administrative building KVKs Lada, Narkatyaganj, Sukhet, Madhopur & Trainee Hostel KVKs Lada, Narkatyaganj, Sukhet Under DRPCAU has been completed during the financial year 2021-22. Total work amounting to 9.24 crore has been executed. But, University has paid amounting to 8.44 crore for these works to the agency during the financial year. Hence, this amount of 9,24 crore should be exhibited	Noted, We will Review the same and necessary rectification will be done next financial year i.e. 2022-2023.

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	<p>under fixed assets and 80.90 lakh was to be exhibited under liability. But the University has exhibited only amounting to 8.44 crore under Capital work in Progress.</p> <p>This resulted in understatement of fixed assets (Tangible) by 9.24 crore. Capital work in progress was overstated by 8.44 crore and 00Liability (schedule-3) was also understated by 80.89. Consequently, depreciation was understated by 18.49 lakh (9,24,40,988.82*2%).</p>	
A.1.2	<p>The work of ₹ 20.36 lakh for construction of Implement shed at KVK East Champaran, Piprakothi under DRPCAU, Pusa has been completed during the year 2021-22. However, University has exhibited amounting to 17.93 lakh under fixed assets (schedule-4) in the annual account.</p> <p>This resulted in understatement of Fixed Assets by 2.43 lakh and Liability (schedule-3) was understated to the same extent.</p>	Noted, We will Review the same and necessary rectification will be done next financial year i.e. 2022-2023.
A.1.3	<p>The University has made payment amounting to 8.25 lakh to agency for the work of construction of goat shed unit (3Nos) under DRPCAU, Pusa. This amount was exhibited under Building General (Schedule-18) instead of fixed assets (schedule-4).</p> <p>This resulted in understatement of Fixed Assets by 8.25 lakh and Building General (schedule-18) was overstated to the same extent. Consequently, depreciation was also understated by 6,496.00 (8,24,824*2%).</p>	Noted, We will Review the same and necessary rectification will be done next financial year i.e. 2022-2023
A.1.4	<p>The construction of implement shed at KVK Madhopur and (or Narkatiyaganj), under DRPCAU, Pusa has completed during the financial year 2021-22 at cost of 20.07 lakh. Out of which, 18.70 lakh was made payment for the above said work. However, University has exhibited amounting to 18.70 lakh under capital work in progress (schedule-4) in the annual account.</p> <p>This resulted in understatement by Fixed Asset (Tangible) 20.07 lakh and capital work in progress was overstated by 18.70 lakh.</p>	Noted, We will Review the same and necessary rectification will be done next financial year i.e. 2022-2023.

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	Liability (Schedule-3) was understated by 1.37 lakh. Consequently, depreciation was also understated by 4.02 lakh (20,07,534*2%).	
A.2.	Current Assets	
A.2.1	The University has exhibited unadjusted advance amounting to 3.32 lakh (Tirhut college of Agriculture, Dholi – 2.84 lakh; KVK Birauli – 33,800/- and KVK Vaishli – 14,318/-) as expenditure. Thus, this resulted in understatement of Loans & Advances (schedule-8) by 3.32 lakh and excess expenditure over income to the same extent.	Noted, The same shall be adjusted as per rules in next financial year.
A.3.1	Investment Other (Schedule-6).	
	University has exhibited amounting to 61.48 lakh as term deposit with bank under Investment Other (schedule-6). However, as per format of Accounts the same should be exhibited under Current Assets – Bank Balances – Deposits (schedule 7). This resulted in understatement of Current Assets (Schedule 7) and overstatement Investment other (Schedule – 6) by 61.48 lakh.	Noted
B.	Grants-in-Aid	
	The University received Grants-in-aid 334.72 crore from the Ministry of Agriculture and Farmers and State Government during the year 2021-22. The University had earned 20.12 crore from its internal resources (including interest). Out of total amount 354.84 crore the University has utilized amount of 333.74 crore and amount 98.51 lakh refunded, leaving an unspent balance 20.12 lakh.	Noted
C.	Management letter:	
	Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director through a management letter issued separately for remedial/corrective action.	No Comment
	v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and	No Comment

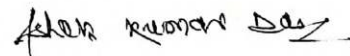
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	Expenditures & Account/Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.	
	<p>Vi) In our opinion and to the best of our information and according to the explanations given to us the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexures 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 the DRPCAU, Pusa, Samastipur at 31 March 2022; and</p> <p>(b) In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.</p>	No Comment





Annexure

1.	Adequacy of Internal Audit System	
	Internal audit manual and Internal audit wing has not been formed.	Noted
2.	Adequacy of Internal Control System	
	The Internal Control System of the University is reflected the following deficiencies:-	
	<ul style="list-style-type: none"> No investment policy has been formed for un-utilized balance. 	Noted All Accounts of the University have been put under Smart Roaming Scheme.
	<ul style="list-style-type: none"> Bank reconciliation with bank statement of all units has not been done. 	Most of the units have completed their reconciliation of accounts which will be shown to next audit. The reconciliation work of the rest Units of the University will be completed soon.
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 2021-22.	Most of the units have completed their physical verification of fixed assets and the rest Units of the University is under process, Which will be shown to next audit.
4.	Regularity in payment of Statutory dues	
	The university was regular in payment its statutory taxes.	No statutory dues pending.

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Management letter

Reference Para	Observation	Remedial Action
A.1.1	Current Assets under stated by ₹0.99 lakh	
	<p>KVK, Madhopur, West Champaran has issued a cheque amounting 98,739.00 for payment and exhibited this amount under expenditure during the financial year 2018-19 which amount was not presented in bank for payment within the stipulated time for cheque payment.</p> <p>If the cheque is not present to bank for payment within the stipulated time, it should have been shown back in the cash book on the receipt side which has not been done by KVK.</p> <p>This resulted in understatement of current assets schedule-7 by ₹98,739.00 and excess of Income over expenditure of income & expenditure account was understated by the same amount.</p>	<p>Noted, We will review the same and necessary rectification will be done in next financial year i.e. 2022-23, Based on the explanation and documents provided to audit team, this observation may be dropped. As amount involved is not material.</p>
A.1.2.	Current Assets under stated by ₹0.61 lakh	
	<p>During the course of financial audit of accounts of DRPCA, Pusa, Samastipur for the year 2021-22 scrutiny of annual account it was revealed that University has exhibited (-)61,317.00 closing balance of KVK, Siwan (A/c No. 1541) instead of 00.</p> <p>This resulted in understatement of current assets (schedule-7) by 61,317.00 and Liability (Schedule-3) was also understated to the same extent.</p>	<p>Noted, We will review the same and necessary rectification will be done next financial year i.e.; 2022-23, Based on the explanation and documents provided to audit team this observation may be dropped. As amount involved is not material.</p>
A.1.3	Current Assets Understatement by ₹0.45 Lakh	
	<p>The University has exhibited as closing balance of cash book A/c no. 5222 (KVK Lada) amounting 112690.57 instead of 1,28,841.00 and closing balance of cash book A/c no. 2773 (KVK Lada) amounting 734693.10 instead of 7,63,171.00 in the schedule-7 (current assets).</p> <p>This resulted in understatement of current</p>	<p>Noted, We will review the same and necessary rectification will be done next financial year i.e. 2022-23, Based on the explanation and documents provided to audit team, this observation may be dropped.</p>

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	assets schedule-7 by 44,628.33 and excess of Income over expenditure of income & expenditure account was also understated by the same amount.	
A.1.4	Current Assets Understatement by Rs. 3.95 lakh	
	The University has not accounted for the balance of Pandit Deendayal Upadhyay College of Horticulture A/c no 444310110013012 amounting ₹3,95,000. Hence, Actual facts and figure cannot be ascertained.	Noted, We will review the same and necessary rectification will be done next financial year i.e. 2022-23, Based on the explanation and documents provided to audit team this observation may be dropped.
B.1.1	The work of construction of vermi compost Head qtr. Pusa; TCA Dholi, KVK Saraiya, Birauli, Begusarai, Sheohar, Manjhi, Turki, Jale, Piprakothi, Persauni, Madhopur, Goraul, Sipaya & Siwan under Pusa has been completed during financial year 21-22. The University has paid amounting to 6,03,148 to the agency for said work. Out of which amounting to 4,96,319.00 during the year 2021-22 and the balance amounting to ₹106,829 during the year 2022-23. However, University exhibited only amounting ₹4,96,319.00. Under fixed assets. This resulted in understatement of Fixed Assets and Liability (schedule-3) by ₹1,06,829.	Noted, We will review the same and necessary rectification will be done next financial year i.e. 2022-23, Based on the explanation and documents provided to audit team this observation may be dropped.

Ashok Kumar Das
 प्रशाखा पदाधिकारी (अनुसंधान)
 Section Officer (Audit)
 रा. प्र. के. क. वि., पुरा
 R. P. C. A. U., Pusa

Dr. R. P. C. A. U., Pusa
 Asstt. Comptroller (HQ)
 Dr. R. P. C. A. U., Pusa
 Samastipur (Bihar)

Dr. R. P. C. A. U., Pusa
 Comptroller
 Dr. R. P. C. A. U., Pusa
 Samastipur (Bihar)

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

No. 529 /Regr./RPCAU, Pusa, the 07th August, 2023

Read: Resolution of 20th Board of Management of RPCAU, Pusa held on 19.07.2023 vide Agenda No. 20.9.

ORDER

The Board of Management of Dr. RPCAU, Pusa in its 20th meeting held on 19th July, 2023 resolved the following in light of the recommendation of Finance Committee Meeting held on 13.07.2023 in respect of Agenda Item No. 10.4.

“Resolved that the approval of compliance of Separate Audit Report for the Financial Year 2021-22, be and hereby, is approved”.

As per resolution passed in 20th meeting of BOM held on 19.07.2023, the Comptroller will act accordingly.


(Mritunjay Kumar)
Registrar

Copy for information and necessary action to:

1. Hon'ble Vice-Chancellor, DRPCAU, Pusa for information through Secretary.
2. Comptroller, DRPCAU, Pusa.
3. Guard file.

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

No. 529 (A)/Regr./RPCAU, Pusa, the 07th August, 2023

Read: Resolution of 20th Board of Management of RPCAU, Pusa held on 19.07.2023 vide Agenda No. 20.9.

ORDER

The Board of Management of Dr. RPCAU, Pusa in its 20th meeting held on 19th July, 2023 resolved the following in light of the recommendation of Finance Committee Meeting held on 13.07.2023 in respect of Agenda Item No. 10.5.

“Resolved that the Annual Accounts for the Financial Year 2022-23 of the University, be and hereby is approved on the recommendation of the Finance Committee Meeting held on 13.07.2023 for submission to the Comptroller and Auditor General of India for conducting audit of the account”.

Accordingly, the Annual Accounts for the Financial Year 2022-23 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. .


(Mrifunjay Kumar)
Registrar

Copy for information and necessary action to:

1. Hon'ble Vice-Chancellor, DRPCAU, Pusa for information through Secretary.
2. Comptroller, DRPCAU, Pusa.
3. Guard file.