

**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 2022-23.**

Dr. Rajendra Prasad Central Agricultural University, Pusa, Bihar

Review of Dr. Rajendra Prasad Central Agricultural University, Pusa during the year 2022-23

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. Dean Dayal Upadhyay College of Horticulture & forestry and School of Agri Business & Rural Management with work force of 228 scientists. 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 16 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.

Academic

This year, university conducted its 3rd convocation in which 635 students of UG, PG, and Ph.D were awarded degrees and 16 students received gold medals for their academic excellence from the chief guest Hon'ble Minister of Agriculture and Farmers Welfare, Government of India Shri Narendra Singh Tomar Ji in gracious presence of three MPs of Muzaffarpur, Vaishali & Samastipur, besides Dr. Himanshu Pathak, Secretary, DARE & DG, ICAR, Prof. Prafull Kumar Mishra, Hon'ble Chancellor, RPCAU, Pusa, & other dignitaries. Out of 635 degrees and 16 Gold Medals, 216 degrees, and 6 Gold Medals were bagged by the girl students indicating that the “Beti Bachao – Beti Padhao” slogan of Govt of India is getting solid footing of women empowerment in the university.

University has made all-round development, be it teaching, research, extension, and administration. Its three colleges – the College of Fisheries, the School of Agri-Business and Rural Management, and the College of Community Science have got accreditation from ICAR. New courses viz. Diksharambh-2023, Broad Subject Matter Area (BSMA) Courses for Community Science Post-graduate students, Certificate course on “Fish Culture Assistant (FCA),” and Plant Tissue Culture, new course curricula as recommended by BSMA-II for PG and Ph.D students of PGCA have been introduced in line of recommendation of NEP – 2020 to produce quality manpower for agriculture and allied sectors. To sharpen the communication skill of students and make them globally competent & employable, soft skills training in three foreign languages were organized as a part of core curriculum. The university has made a pan India representation having students' admissions from 27 states of India. This year our students have performed extremely well and registered more than 200% increase in number of successful students (264) over the previous year's (125 students) in qualifying different national level exams like SRF/JRF/GATE/UGC NET and National Fellowships Further, to

empower the faculties and students, 28 trainings webinars/workshops & academic debates/quizzes were organized.

Research and Innovation

On the research front, the university had 110 research projects comprising 46 university-funded projects, 35 AICRPs, and 29 externally funded and consultancy projects. The university has got six patents within a short span of time. The faculty members and the students have not only brought out a good number of scientific publications (698) which comprised of research papers (346), Book chapters (122), Books (43) Popular articles (118), besides Scientific Abstracts (27), Technical/Extension Bulletins (29) and Leaflets (13), dissertations at M.Sc. and Ph.D level and also developed promising variety of turmeric, namely Rajendra Sonia and two varieties of Sugarcane, namely Rajendra Ganna – 6 and Rajendra Ganna – 7 and got them released through Central Variety Release Committee (CVRC)/State Variety Release Committee (SVRC). In addition, it has also developed three very innovative technologies i.e., Thematic Color-Coded Hybrid Quick Response Code, Induced Breeding Technology of Indian Spiny Eel/Gainchi, Macrognathus accelerates, and Pond Polyhouse for survival and culture of freshwater giant prawn larvae during winter months. Besides, for the first-time university assessed embryo transfer (ET) technology and produced 48 embryos of cow, transferred 42 embryos to the recipient mother, and produced five live ET calves which are surviving and are healthy.

Extension

To augment the farmer's income and showcase the farmer-friendly technologies, products & services developed by the university and transfer them to farmers, the university has organized several farmer's fairs, Field Level Demonstration, On farm Trials, training programs etc. whereby more than seven thousand five hundred farmers got benefited with scientific knowledge of millet cultivation and wealth from waste management. The 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 dedicated to impart farmers-focused research, innovation, training and entrepreneurship development.

New Initiative

The university has started morning Yoga sessions and equipped University Gym for the mental and physical health and well-being of students and faculties. The development of a new Sports-Complex/Stadium & International Guest House is also in the advance stage to attract foreign students and experts.

Upgradation of Staffs

Scientific/teaching and non-teaching human resources have been encouraged by granting them due promotion. These all steps have reenergized the scientific manpower and their productivity. As a result university faculties have been awarded by different societies/associations and organizations.

Revenue Generation

The university has generated the total revenue of Rs. 20.00 Crore (Twenty Crore) during the year 2022-23.

Audit of Account

The Audit of the Accounts of the Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur for the year 2022-23 was conducted by Accountant General (Audit), Patna in the month of August 2023 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. EXPENDITURE/2023-24/DIS-1222485/441 dated 25 Oct 2023 in which 05 (Five) 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 2022-23 has been properly followed from 2023-24 onwards because the audit of account of RPCAU for the 2022-23 was conducted in August 2023. The department of Agriculture Research & Education (DARE) released Rs. 214.57 Crore as Grant in Aid to the University which was utilized in total.

Delay Statement

**Dr. Rajendra Prasad Central Agricultural University, Bihar
Pusa- 848125, (Samastipur)**

Delay statement in laying of Audited Annual Accounts for 2022-23 Parliament

The Audited Annual Accounts for the year 2022-23 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 2022-23 in Parliament is given below:-

Approval of the Board of Management of the University for Audit of Annual Accounts by CAG of India.	19.07.2023
Submission of Annual Accounts to the Accountant Central (Audit), Patna.	02.08.2023
Receipt of Draft Audit Report from the Accountant General, Patna.	12.09.2023
Submission of Para wise comments on Draft Audit Report to Accountant General Patna.	27.09.2023
Receipt of final (Separate) Audit Report from Accountant General, Patna.	25.10.2023
Approval of the Board of Management of the audited Annual Accounts with Audit Report.	07.08.2024
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.	



डॉ. राजेंद्र प्रसाद केंद्रीय कृषि विश्वविद्यालय
Dr. Rajendra Prasad Central Agricultural University
पूसा, समस्तीपुर, बिहार - 848125
Pusa, Samastipur, Bihar -848125

Letter No :- 534/III/Audit/DSAR & SAR/10/2023

Dated :- 06/03/2024

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 Seprate of Audit Report for the year
2022-23 on the accounts of Dr. Rajendra Prasad Central Agricultural
University, Pusa, Samastipur.

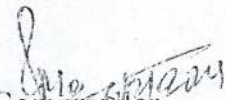
Ref:- Your L.No. EXPENDITURE/2023-24/DIS-1222485/441 Dated :- 25.10.2023

Sir,

On the Subject & reference mentioned above, kindly find enclosed herewith
compliance of Separate Audit Report in English & Hindi for the financial year
2022-23 on the accounts of Dr. Rajendra Prasad Central Agricultural University, Pusa.
Samastipur for your kind information and needful.

Encl :- As mentioned above.

Yours faithfully


Comptroller
Dr. R. P. C. A. U. Pusa

CC:- to (1) The Secrety, 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.

Compliance of Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Dr. Rajendra Prasad Central Agriculture University (DRPCAUI) Pusa, Samastipur for the year ended 31 March 2023.

Refer ence Para	Observation	Remedial Action
1.	We have audited the attached Balance Sheet of Dr. Rajendra Prasad Central Agriculture University (DRPCAUI) Pusa, Samastipur as on 31 March 2023, 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 DRPCAUI Act, 2016. These financial statements are the responsibility of DRPCAUI'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/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, evidences 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.	<u>Based on our audit, we report that:</u>	
(i)	We have obtained all the information and explanations, which 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

2023

2023

(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 DRPCA U Pusa, Samastipur as required under Section 31 (1) of the DRPCA U Pusa, Samastipur Act. 2016. so far as it appears from our examination of such books.	No comment															
(iv)	We further report that:																
A	Balance Sheet:																
A.1.	Fixed Assets:																
A.1. 1/	<p>The work of construction of Agriculture Management Institute at Pusa was completed and handed over during the year 2020-21. Total cost of work is ₹ 11.38 crore and the University has paid ₹ 10.99 crore to the agency up to 31.03.2023 for this work. Hence, ₹ 11.38 crore should be exhibited under fixed assets and balance amount of ₹ 0.39 crore (₹ 11.38 crore - ₹ 10.99 crore) to be exhibited under current liabilities & provisions. However, the University has exhibited ₹ 10.99 crore in capital work in progress.</p> <p>This resulted in understatement of Fixed Assets (Schedule-4) by ₹11.38 crore. Capital work in progress was overstated by ₹ 10.99 crore and current liabilities & provisions (schedule-3) was also understated by ₹ 0.39 crore. Consequently, depreciation was understated by ₹ 68.30 lakh (₹ 11.38 crore*2%*3).</p>	Noted, necessary rectification entries if any shall be made in the forthcoming year and the same shall be made available to Audit team in the next visit.															
A.1. 2/	<p>The work of construction of Building of Sardar Vallabh Bhai Patel was completed during the year 2020-21. Total cost of work is ₹ 5.00 crore and the University has paid ₹ 3.00 crore to agency up to 31.03.2023 for this work. Hence, ₹ 5.00 crore should be exhibited under fixed assets and balance amount of ₹ 2.00 crore (₹ 5.00 crore - ₹ 3.00 crore) to be exhibited under current liabilities & provisions. However, the University has exhibited ₹ 3.00 crore in capital work in progress.</p> <p>This resulted in understatement of Fixed Assets (Tangible) (Schedule-4) by ₹ 5.00 crore, Capital work in progress was overstated by ₹ 3.00 crore and current liabilities & provisions (schedule-3) was also understated by ₹ 2.00 crore. Consequently, depreciation was understated by ₹ 30.00 lakh (₹ 5.00 crore*2%*3).</p>	Noted, necessary rectification entries if any shall be made in the forthcoming year and the same shall be made available to Audit team in the next visit.															
A.1. 3	<p>The work of the following construction works has been completed during the financial year 2022-23 but the University has not exhibited these works under fixed assets. Details of which are as below:-</p> <table><tr><th>Sl. N o.</th><th>Name of Work</th><th>University Exhibited in</th><th>Should be Exhibited in</th><th>Amount in ₹</th></tr><tr><td>01</td><td>Construction of toilet near river front café</td><td>Repair & Maintenance (Schedule-18)</td><td>Building under Fixed Asset (Schedule-4)</td><td>135114.00</td></tr><tr><td>02</td><td>Construction of Chain Link</td><td>Repair & Maintenance (Schedule-18)</td><td>Site development under Fixed</td><td>653485.00</td></tr></table>	Sl. N o.	Name of Work	University Exhibited in	Should be Exhibited in	Amount in ₹	01	Construction of toilet near river front café	Repair & Maintenance (Schedule-18)	Building under Fixed Asset (Schedule-4)	135114.00	02	Construction of Chain Link	Repair & Maintenance (Schedule-18)	Site development under Fixed	653485.00	Noted, necessary rectification entries if any shall be made in the forthcoming year and the same shall be made available to Audit team in the next visit.
Sl. N o.	Name of Work	University Exhibited in	Should be Exhibited in	Amount in ₹													
01	Construction of toilet near river front café	Repair & Maintenance (Schedule-18)	Building under Fixed Asset (Schedule-4)	135114.00													
02	Construction of Chain Link	Repair & Maintenance (Schedule-18)	Site development under Fixed	653485.00													


		Fencing at Qtr No. EB No. 08 at Pusa		Asset (Schedule-4)		
				Total	7,88,599.00	
		This resulted in understatement of Fixed Assets (Schedule-4) by ₹7.88 lakh, and overstatement of Repair & Maintenance (Schedule-18) to the same extent. Consequently, depreciation was also understated by ₹0.16 lakh (2% of ₹ 7.88 lakh).				
A.1. 4		The University has paid ₹6.25 lakh to agency for purchase of Journal. But the University exhibited amount of ₹ 6.25 lakh under Loan, Advances & Deposits (Schedule-8). Thus, the amount of ₹6.25 lakh should be exhibited under tangible assets in the fixed assets and depreciation should be charged of ₹0.62 lakh (10% of ₹6.25 lakh) on it. This resulted in understatement of tangible assets (Schedule-4) by ₹6.25 lakh and overstatement of Loan, Advances & Deposits (Schedule-8) to the same extent. Consequently, depreciation was also understated by ₹ 0.62 lakh.				Noted, necessary rectification entries if any shall be made in the forthcoming year and the same shall be made available to Audit team in the next visit.
A.2.		Current Asset:				
A.2. 1		The Kishan Ghar has total three (03) Nos. of fixed Deposits in Punjab National Bank A/c No. 4512000P00022644, 4512000P00013938 and 451203100473019 of amount ₹33,21,647.00 ₹7,25,352.00 and ₹1,02,076.00 respectively. However, the University has exhibited only ₹30,00,000.00 as Term Deposit of Kishan Ghar instead of ₹41,49,075.00 (₹33,21,647.00 + ₹7,25,352.00 + ₹1,02,076.00). This resulted in understated of Current Assets (schedule-7) by ₹11.49 lakh (₹41.49 lakh - ₹30.00 lakh) and understatement of income to the same extent.				Noted, We are in the process of reconciling the same, Consequent upon reconciliation, necessary rectification entries shall be made in the forthcoming year and the same shall be made available to Audit Team in the next visit.
B		Grant-in-Aid:				
		The University received Grant-in-aid of ₹340.19 crore from the Ministry of Agriculture, Farmers and State Government during the year 2022-23. The University had earned ₹20.43 crore from its internal resources (including interest) during the year and has previous year unspent balance of ₹20.12 crore. Out of total amount of ₹380.74 crore the University has utilized amount of ₹339.48 crore and refunded an amount ₹0.71 crore, leaving an unspent balance of ₹40.55 crore.				Noted, necessary rectification entries if any shall be made in the forthcoming year and the same shall be made available to Audit Team in the next visit.
C.		Management letter:				
		Deficiencies which have not been included in the Audit Report have been brought to the notice of Dr. Rajendra Prasad Central Agriculture University Pusa, Samastipur through a Management letter issued separately for remedial/corrective action.				

	v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account/Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.	No comment
	<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 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 the DRPCAU, Pusa Samastipur as at 31st March 2023; and</p> <p>b. In so far as it relates to Income & Expenditure Account, of the surplus for the year ended on that date.</p>	No comment


Assistant (Audit)



Assistant Comptroller (Audit)


सहायक नियंत्रक (अंकेक्षण)
डॉ० रा० प्र० के० कृ० विश्वविद्यालय
पूसा, समस्तीपुर (बिहार)


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

Annexure

1.	Adequacy of Internal Audit System:	
	Internal audit manual has not been prepared 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 prepared by the University.	Noted All accounts of the University have been put under smart Roaming Scheme.
	<ul style="list-style-type: none">Bank reconciliation statements have not annexed with annual account of the University.	Most of the units have completed their Bank 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 2022-23.	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.


Assistant (Audit)
2/10/23


Assistant Comptroller (Audit)
सहायक नियंत्रक (अंकेक्षण)
कॉ० रा० प्र० के० कु० विश्वविद्यालय
पूसा, समस्तीपुर (बिहार)


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

Management letter.

Refer ence Para	Observation	Remedial Action
1.	Fixed Assets understated by ₹9.51 crore.	
	<p>The work of construction of proposed Horticulture & Forestry building, Boy's hostel, Girls hostel & road paver block parking at Piprakothi was completed and handed over during the year 2022-23. The total cost of the above work is ₹55.00 crore. Hence, amount of ₹55.00 crore should be exhibited under fixed assets and balance amount of ₹9.52 crore (₹55.00 crore - ₹45.48 crore) to be exhibited under current liabilities & provision. However, the University has exhibited only ₹45.48 crore under the building and ₹3.72 crore as current liabilities & provisions.</p> <p>This resulted in understatement of Fixed Assets (schedule-4) by ₹9.52 crore and current liabilities & provisions (schedule-3) has been understated by ₹5.80 crore (₹9.52 crore- ₹3.72 crore). Depreciation was also understated by ₹19.03 lakh (₹9,51,60,850.00*2%).</p>	Noted, necessary rectification entries if any shall be made in the forthcoming year and same shall be made available to Audit team in the next visit.
2.	Fixed Assets understated by ₹1.07 crore:	
	<p>The construction of EET & IVF lab etc. at Piprakothi has already been completed and handed over to the University during the financial year 2021-22. Total cost of above mentioned work is ₹12.37 crore and University has paid ₹11.29 crore to agency till 31.03.2023 for this work. Hence amount of ₹12.37 crore should be exhibited under fixed assets and balance amount of ₹1.08 crore (12.37 crore- ₹11.29 crore) should be exhibited under current liabilities & provisions. However, University has exhibited ₹11.29 crore under the "Building" and ₹30.58 lakh under current liabilities & provisions (Schedule-3).</p> <p>This resulted in understatement of Fixed Assets (schedule-4) by ₹1.08 crore and current liabilities & provisions (schedule-3) has understated by ₹76.94 lakh (₹1.08 crore-30.58 lakh). Depreciation was also understated by ₹2.15 lakh (2% of ₹1,07,52,224.00).</p>	Noted, necessary rectification entries if any shall be made in the forthcoming year and the same shall be made available to Audit Team in the next visit.

3.	Current Assets ₹3.01 lakh																																		
	<p>The University has exhibited total 07 Nos. of Bank Account is respect of Sugarcane Research Institute.</p> <p>Details of which are as below.</p> <table border="1"> <thead> <tr> <th>Sl No.</th><th>Bank Account</th><th>Amount in ₹</th><th>Remarks</th></tr> </thead> <tbody> <tr> <td>1</td><td>S.R.I A/c No. 1700</td><td>3,86,224.00</td><td></td></tr> <tr> <td>2</td><td>S.R.I A/c No. 2025</td><td>1,78,731.43</td><td></td></tr> <tr> <td>3</td><td>S.R.I A/c No. 5700</td><td>45,41,401.40</td><td></td></tr> <tr> <td>4</td><td>S.R.I A/c No.</td><td>3,01,659.01</td><td>Not reported by S.R.I</td></tr> <tr> <td>5</td><td>S.R.I A/c No. 1320</td><td>2,50,368.60</td><td></td></tr> <tr> <td>6</td><td>S.R.I A/c No. 481</td><td>2,05,629.95</td><td></td></tr> <tr> <td>7</td><td>S.R.I A/c No. 539</td><td>1,22,724.38</td><td></td></tr> </tbody> </table> <p>However, Sugarcane Research Institute reported that they have only six (06) bank accounts and Sl. No. 04 is not related to Sugarcane Research Institute.</p>		Sl No.	Bank Account	Amount in ₹	Remarks	1	S.R.I A/c No. 1700	3,86,224.00		2	S.R.I A/c No. 2025	1,78,731.43		3	S.R.I A/c No. 5700	45,41,401.40		4	S.R.I A/c No.	3,01,659.01	Not reported by S.R.I	5	S.R.I A/c No. 1320	2,50,368.60		6	S.R.I A/c No. 481	2,05,629.95		7	S.R.I A/c No. 539	1,22,724.38		<p>Noted, we are in the process of reconciling the same, consequent upon reconciliation necessary rectification.</p> <p>Entries shall be made in the forthcoming year and the same shall be made available to Audit Team in the next visit.</p>
Sl No.	Bank Account	Amount in ₹	Remarks																																
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7	S.R.I A/c No. 539	1,22,724.38																																	
4.	Administrative expenses and General expense:-																																		
	<p>The University has made Payment of ₹92,249.00 to agency for data net subscription and exhibited under "Library, Books & scientific journals" in the fixed assets (Schedule04) instead of income & Expenditure account (Schedule-17). This resulted in overstatement of tangible assets (schedule-4) by ₹92,249.00 and understatement of Income & Expenditure account (Schedule-17) to the same extent. Consequently, depreciation was also overstated by ₹9,249.00.</p>		<p>Noted, necessary rectification entries if any shall be made in the forthcoming year and the same shall be made available to Audit Team in the next visit.</p>																																
5.	Non preparation of GPF & NPS Accounts:																																		

27/11/20

27/11/20

	<p>As per Instruction and Accounting Principle No.17 of Formats of financial statements for Central Higher Educational Institutions "Most Central Universities and Institutes of Higher education, manage the general Provident Fund and New Pension Scheme Funds. These are owned by the members and hence cannot be accounted for as part of the Accounts of the Institutions. As these are managed by them along with their accounts, it is necessary to prepare annually for these funds, a Balance Sheet, an Income and Expenditure Account (on accrual basis) and a Receipts and Payments Account and separately attach them to the accounts of the Institution, to show that they are managed in the best interests of the members."</p> <p>The University has not produced the GPF & NPS Accounts to the audit team.</p>	Noted, we are in the process of discussion on the same.
6.	Fixed Assets:	
	<p>The work of ₹15.65 lakh for construction of University Museum including Electric Installation at Pusa was completed during the year 2021-22. Hence, amount of ₹15.65 lakh should be exhibited under fixed assets. However, the university has exhibited the amount of ₹15.65 lakh under repair & maintenance in the annual accounts.</p> <p>This resulted in understatement of Fixed Assets (Tangible) (Schedule-4) by ₹15.65 lakh and overstatement of Repair and Maintenance (Schedule-18) to the same extent. Consequently, depreciation was also understated by ₹0.31 lakh (₹15.65 lakh*2%).</p>	Noted, necessary rectification entries if any shall be made in the forthcoming year and the same shall be made available to Audit Team in the next visit.
7.	Depreciation:	
	<p>The University has made payment of ₹7.53 lakh with GST/IGST to agency for purchase of E-Book. However, University has exhibited ₹7.18 lakh without GST/IGST in Library, Books & Scientific journals under tangible assets instead of intangible assets.</p> <p>This resulted in overstatement of tangible assets (schedule-4) by ₹7.18 lakh and understatement of intangible assets (schedule-4) to the same extent. Consequently, depreciation of tangible assets was overstated by ₹0.72 lakh and depreciation of intangible assets was understated by ₹3.01 lakh.</p>	Noted, necessary rectification entries if any shall be made in the forthcoming year and the same shall be made available to Audit Team in the next visit.

Assistant (Audit)

Assistant Comptroller (Audit)

Comptroller

सहायक नियंत्रक (अंकेशन)

ऑ० सं० प्र० के० कु० विश्वविद्यालय

पुसा, समस्तीपुर (बिहार)

Comptroller

Dr. R. P. C. A. U. Pusa

Samastipur (Bihar)

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. .


(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.

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


No. 697 /Regr./RPCAU, Pusa, the 10th /Sept., 2024

Read: Resolution of 22nd Board of Management of RPCAU, Pusa held on 07.08.2024 vide Agenda No. 22.10.

ORDER

The Board of Management of Dr. RPCAU, Pusa had approved the proceedings of the Finance Committee in its meeting held on 07.08.2024 and in that view of matter the Annual Account for the financial year 2023-24 and Compliance of Separate Audit Report of the year 2022-23, duly approved by the Finance Committee gets approved vide decision of the Board of Management on agenda item No. 22.10.

This is in continuation of the order issued vide no. 590/Regr./RPCAU, Pusa dated 31st August, 2024.


(Mritunjay Kumar)
Registrar

Copy for information & necessary action to :

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