

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



**Review Statement of the University, Compliance  
of the Separate Audit Report along with updated  
delay Statement for the Financial Year-2023-24.**

# Dr. Rajendra Prasad Central Agricultural University, Pusa, Bihar

Review of Dr. Rajendra Prasad Central Agricultural University, Pusa during the year 2023-24

AUTHENTICATED

## Background

Dr. Rajendra Prasad Central Agricultural University (RPCAU), Pusa an Institution of National Importance was established on 7<sup>th</sup> October, 2016. Its legacy traces back to the State Agricultural University, Rajendra Agricultural University, Pusa established in 1970 and earlier to the Agricultural Research Institute, Pusa established in 1905. The University's mandate encompasses teaching, research, and extension in agriculture and allied sciences across the country, with a special focus on the State of Bihar. It operates with a dedicated workforce of 228 scientists and comprises eight constituent colleges, namely: Tirhut College of Agriculture, Post Graduate 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 and Forestry, and the School of Agribusiness and Rural Management. In addition, the university is having 2 institutes, 4 regional stations and 8 centre of excellence sixteen Krishi Vigyan Kendra (KVK) and an Agricultural Technology Information Centre (ATIC), which facilitates technology transfer for enhancing the livelihood security of the farming community.

## Educational and Academic Achievements

During the academic year 2023–24, RPCAU admitted 553 new students, including 238 female students. A pioneering four-year undergraduate programme, B.Sc. (Hons.) in Natural Farming, was introduced with an intake capacity of 20 students. The “Deeksharambh” programme, a month-long foundation course for newly admitted undergraduate students, was organised for the second consecutive year with an emphasis on holistic development through activities such as yoga, arts, music, and sports. The PMSHRI Internship Development Programme was also implemented, benefitting 350 students from a local school. Student performance during the year remained exemplary, with 140 students qualifying in national competitive examinations such as GATE, NET, JRF, and SRF. A significant achievement was recorded by students from the Entrepreneurship Cell of the College of Agricultural Engineering and Technology, who secured second position in the E-Summit contest at IIT Mumbai, competing against teams from 900 colleges nationwide, and received a cash prize of ₹70,000. The School of Agribusiness and Rural Management achieved a 100 percent placement rate for its MBA graduates.

## Research and Innovation

The University released seven new crop varieties, including: Chickpea: Rajendra Chana-2, Rajendra Chana-3, Lentil: Rajendra Mashoor-1, Maize: Shaktiman-6 (QPMMH-27), Mustard: Rajendra Suflam-1 (RAURD-18-1), Elephant Foot Yam: Rajendra Jimikand-1, Rajendra Kanda-1. It achieved three patents, namely a solar-powered fish preservation and transportation cart, mushroom biscuits and the process for their preparation, and an energy-dense nutritive food with balanced nutritional composition and its preparation process. The University's research efforts also led to the development and approval of a management technology for diseases of sweet basil and a technology for managing Fusarium wilt in bananas. Furthermore, RPCAU successfully facilitated the process for the traditional rice variety 'Marcha Dhaan' to receive a Geographical Indication (GI) tag, and developed a roaster-cum-boiler for maize, operating on LPG, with an average thermal efficiency of 61.88 percent. During this period university implemented 101 projects for various activities.

### **Extension Activities**

The University organised thirty-eight Kisan Melas benefitting more than 1.0 lakh farmers. And conducted 1,745 training programmes for farmers and farm women. Under the Climate Resilient Agriculture Programme, 31,593 stakeholders were trained and 40,000 farmers were benefitted. The Krishi Vigyan Kendras conducted seventy-eight Front Line Demonstrations benefitting 1,015 farmers and 103 field days. Advisory services were also extended through 419 mobile agro-advisories, reaching 6,251 farmers. Overall, the extension activities have benefitted about 2.9 lakhs of participants including farmers, extension officials & other stake holders.

### **Administrative and Infrastructural Developments**

The University continued to strengthen both its digital and physical capacities. The e-Governance Cell addressed over a thousand technical complaints, while the University Library recorded 51,266 footfalls and circulated 8,273 documents. A total of 43,990 pages of theses and rare documents were digitised, and an Institutional Repository containing 823 research documents was established. New administrative buildings and farmers' hostels were inaugurated at several Krishi Vigyan Kendras. Additionally, the Postharvest Horticulture Laboratory at TCADholi received an FSSAI registration certificate. Facilities for promotion of e-office/ paperless official works were enhanced.

### **Publications and Recognition**

RPCAU produced 648 publications, including 361 research papers, of which 121 appeared in journals with a NAAS rating of six or higher. The University secured 33rd position among agricultural universities in the NIRF 2023 rankings and ranked 10th among general government universities in the India Today-MDRA Survey 2023. Faculty and students together received 15 awards, recognising their contributions and excellence in teaching and research.

### **Revenue Generation**

The RPCAU generated a total revenue of Rs. 23.89 Crore from its internal sources during the year 2023-24.

### **Audit of Account**

The Audit of the Accounts of the Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur for the year 2023-24 was conducted by Accountant General (Audit), Patna in the month of September 2024 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/2024-25/DIS-2266993/377 dated 10.12.2024 out of which 3 (Three) observations are made through SAR & 5 (Five) observations are impressed through management letter. The compliance of these observations have been prepared and submitted to the concerned authority. Suggestions mentioned in the audit report of CAG 2023-24 has been properly followed from 2024-25 onwards because the audit of account of RPCAU for the 2023-24 was conducted in September 2024. The department of Agriculture Research & Education (DARE) released Rs. 251.11 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 2023-24 Parliament

The Audited Annual Accounts for the year 2023-24 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 2023-24 in Parliament is given below:-

Approval of the Board of Management of the University for Audit of Annual Accounts by CAG of India.	07.08.2024
Submission of Annual Accounts to the Accountant Central (Audit), Patna.	27.08.2024
Receipt of Draft Audit Report from the Accountant General, Patna.	11.10.2024
Submission of Para wise comments on Draft Audit Report to Accountant General Patna.	28.10.2024
Receipt of final (Separate) Audit Report from Accountant General, Patna.	10.12.2024
Approval of the Board of Management of the audited Annual Accounts with Audit Report.	27.09.2025
Submission of Annual Accounts for the approval of Visitor.	06.10.2025
Receipt of the Approval of visitor.	02.12.2025
Receipt of printed copies of Annual Accounts & Audit Report.	20
Submission of printed copies to DARE for laying them in Parliament.	20



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

Letter No.- 282 / III/Audit/126/2024

Dated 17/01/2025

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 of Audit Report for the year 2023-24 on the accounts of Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur.

Ref: - Ltr. No. Expenditure/2024-25/DIS-2266993/377 Dated: - 10.12.2024.

Sir,

On the subject & reference mentioned above, kindly find enclosed herewith the compliance of Separate Audit Report in English & Hindi for the financial year 2023-24 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

CC:- (i) The Secretary, Ministry of Agriculture and Farmers Welfare Government of India Department of Agricultural research and Education Krishi Bhawan, New Delhi - 110001. With reference to your office Diary No. 2356777 dt. 18.12.2024  
(ii) The Secretary to Vice-Chancellor for kind information to the Hon'ble Vice-Chancellor.

**Compliance of Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Dr. Rajendra Prasad Central Agriculture University, Pusa, Samastipur, Bihar for the year ended 31<sup>st</sup> March 2024.**

Sl. No.	Observation	Compliance
1.	We have audited the attached Balance Sheet of <b>Dr. Rajendra Prasad Central Agriculture University, Pusa, Samastipur, Bihar</b> , as on 31 <sup>st</sup> March 2024, the Income and Expenditure Account and Receipts and Payments Accounts for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Power & Conditions of Service) Act, 1971 read with Section 31 (1) of the Central University Act, 2009 (Amendment) Act 2014. These financial statements are the responsibility of the management of Dr. Rajendra Prasad Central Agriculture University, Pusa, Samastipur, Bihar Our responsibility is to express an opinion on these financial statements based on our audit.	<b>No Comment</b>
2.	This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (C&AG) on the 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 Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/C&AGs Audit Reports separately.	<b>No Comment</b>
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 the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.	<b>No Comment</b>
4.	Based on our audit, we report that:	
	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;	<b>No Comment</b>
	ii. The Balance Sheet and Income and Expenditure Account/Receipts and Payments Accounts dealt with by this report have been drawn up in the format prescribed by the Ministry of Education, Government of India, vide order No. 29-4/2012-FD dated 17 <sup>th</sup> April 2015.	<b>No Comment</b>

	iii. In our opinion, proper books of accounts and other relevant records have been maintained by the <b>Dr. Rajendra Prasad Central Agriculture University, Pusa, Samastipur, Bihar.</b>	<b>No Comment</b>
	iv. We further report that: -	
<b>A</b>	<b>Balance Sheet</b>	
<b>A.1.</b>	<b>Fixed Asset (Schedule-4):</b>	
	<p>The total amount for implementation of e-office system was Rs. 243.89 lakh in the University by National Informatics Centre Services (NICSI). Out of which, the University paid to NICSI amounting to Rs. 180.56 lakh (Rs. 124.58 lakh+Rs. 55.98 lakh) and balance Rs. 63.33 lakh is to be paid. The e-office system has already been implemented during the financial year 2023-24. However, University has capitalized only Rs. 55.98 lakh during the financial year 2023-24 and the amount of Rs. 124.31 lakh was exhibited in Loan, Advances &amp; Deposit (Schedule-8). Since the e-office system has already been implemented during the financial year 2023-24, therefore, the amount of Rs. 187.91 lakh (Rs. 243.89 lakh –Rs. 55.98 lakh) should have been booked under the head computer software in Intangible Asset (Schedule-4) and depreciation of Rs. 75.16 lakh (40% of Rs. 187.91 lakh) should be charged in the year 2023.</p> <p>This resulted in understatement of Intangible Asset (Schedule-4) by Rs. 112.75 lakh (Rs. 187.91 lakh – 75.16 lakh) and understatement of depreciation by Rs. 75.16 lakh. Loan, Advances &amp; Deposit (Schedule-8) was overstated by 124.31 lakh and understatement of Current liabilities &amp; provision (Schedule-3) by 63.33 lakh.</p>	Noted, 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>B.</b>	<b>Income and Expenditure Account:</b>	
<b>B.1</b>	<b>Repairs and Maintenance:</b>	
	<p>The University executed renovation/construction/repair of different buildings works amounting to Rs. 3.38 Crore (<u>Annexure</u>) which were capital in nature. The University booked this expenditure under Building &amp; General in Repair &amp; Maintenance-Schedule-18.</p> <p>This resulted in overstatement of Repair &amp; Maintenance Expenses by Rs. 3.38 crore and understatement of Fixed Assets to the same extent. Consequently, depreciation was also undercharged by Rs. 6.76 lakh (3.38*2%).</p>	Noted, 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>C.</b>	<b>General:</b>	
	Provision for retirement benefits has not been made on actuarial basis which is contravention of AS-15 as well as format approved by MoE.	Noted, necessary action if any shall be made in the forthcoming year and the same shall be made available to Audit Team in the next visit.