

**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

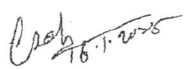
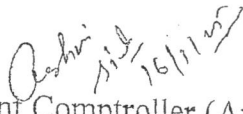

  
Comptroller

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.

D.	Grants-in-Aid:	
	The University received total grant of Rs. 376.78 Crore from Department of Agricultural Research and Education and Government of Bihar and other agency during the year 2023-24. Taking the unspent balance of the previous year amounting to NIL, the total funds available with the University were Rs. 376. 78 Crore. Out of which, the University utilized Rs. 373.89 Crore and the University refunded unutilized grant of other agency Rs. 2.89 crore during the year leaving a balance of NIL as on 31.03.2024.	No Comment
E.	Management letter:	
	Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice Chancellor 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, Income and Expenditure Account and Receipt and Payment Account dealt with by this report are in agreement with the books of accounts.	
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>a. In so far as it relates to the Balance Sheet, of the state of affairs of the Dr. Rajendra Prasad Central Agriculture University, Pusa, Samastipur, Bihar, as on 31<sup>st</sup> March, 2024; and</p> <p>b. In so far as it relates to Income and Expenditure Account, of the deficit for the year ended on that date.</p>	
	<p> Assistant (Audit)</p> <p> Assistant Comptroller (Audit) सहायक नियंत्रक (अंकेक्षण) डॉ० रा० प्र० के० कृ० विश्वविद्यालय पुसा, समस्तीपुर (बिहार)</p>	<p> Comptroller Dr. R. P. C. A. U., P. Samsatipur Bihar</p>



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**Management letter**

To,

The Comptroller,  
Dr. Rajendra Prasad Central Agricultural  
University, PUSA, Samastipur-848125

**Sub: Management letter –Deficiencies noticed in accounting records/internal control system etc. regarding,**

Sir,

We have audited the annual accounts of Dr. Rajendra Prasad Central Agriculture University (DRPCAUI) Pusa, Samastipur for the financial year 2023-24. During the course of audit, the following deficiencies were noticed which are in minor 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.

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A. A.1	Fixed Asset (Schedule-4) Intangible Assets (Schedule-4)	
	<p>The payment of Rs. 301.50 lakh as advance was made to ITI limited, Kolkata for implementation of e-governance programme in the University during financial year 2019-20 and this amount Rs. 301.50 lakh was capitalized during the financial year 2019-20 under the head computer software in Intangible Assets (Schedule-4) and due to this @40% depreciation charged on this amount.</p> <p>Further, amounting to Rs. 225.19 lakh was paid to ITI limited, Kolkata for this project during the financial year 2021-22 and this amount was exhibited in Loans, Advances &amp; Deposits(Schedule -8). This project is still ongoing. So that total paid amounting to Rs. 526.68 lakh was booked into ledger capital work in progress under schedule- 4 (Fixed Asset).</p> <p>This resulted in understatement of schedule-4 (Fixed Asset) by the amount Rs. 526.68 lakh and overstatement of depreciation by the amount 301. 49 lakh under income and expenditure account and Loans, Advances &amp; Deposits was also overstated by 225.19 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.
A.2	Fixed Asset (Schedule-4): Rs. 3.90 lakh.	
	<p>The sum of amounting to Rs. 31.19 lakh was paid to M/s EWIT INFOTECH for purchase of CCTV system vide voucher no-2246, dated – 22.02.2024 this amount was booked under head Computer &amp; Peripheral and depreciation of Rs. 6.24 lakh was charged @ 20% on this equipment but, the equipment should be booked under the head of Audio Visual equipment and depreciation was to be provided @7.5% on this equipment.</p> <p>This resulted in overstatement of depreciation by Rs. 3.90 lakh. Fixed Asset (Schedule-4) was understated and excess expenditure over Income by the same amount.</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.
A.3	<p>The University paid amounting to Rs. 2.57 lakh for printed copy of journal and booked in E-Journal under schedule-4 (Fixed Asset) and depreciation has been charged amounting to Rs. 103090 @40% on this amount. whereas it should be booked under Library books and Journals under Fixed Assets and depreciation should be charged of Rs. 0.26 lakh @ 10% on this amount.</p> <p>This resulted in understatement of Fixed Asset (Schedule-4) by Rs. 0.77 lakh and overstatement of depreciation by same amount.</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.
A.4	<p>A sum of amount Rs. 2.80 lakh was paid to M/s Aspirare Communications Pvt. Ltd for renewal of internet connection for the period 01.01.2024 to 31.03.2024 via voucher no-2688, dated-27.03.24. The above said amount was relating to general expense. However, this amount was booked under computer &amp; peripheral in Fixed Asset (schedule-4) and depreciation of Rs. 56,050 was charged on this amount.</p> <p>This resulted in overstatement of Fixed Asset (schedule-4) by Rs. 2.24 lakh (2,80,250-56,050) and overstatement of depreciation by Rs. 56,050 under Income and expenditure account alongwith understatement of Repair and Maintenance (Schedule-17) by the amount Rs. 2.80 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.

A.5

The total amount of Rs. 8.31 lakh was paid for purchase of Biometric Attendance Device during financial year 2023-24. Details are as under:-

Sl. No.	Equipment	Vr. No.	Date	Amount in Rs.
1	Biometric Attendance Device	2791	28.03.24	2,99,685.00
2		2262	22.02.24	2,99,685.00
3		2229	21.02.24	1,11,300.00
4		182	31.03.24	19,979.00
5		248	31.03.24	19,979.00
6		226	30.03.24	19,979.00
7		156	28.03.24	19,979.00
8		180	28.03.24	19,979.00
		381	31.03.24	19,979.00
<b>Total</b>				<b>8,30,544.00</b>

Further, this amount was booked under head Computer & Peripheral and depreciation at rate of 20% was provided on this amount, but these items were related to office equipment. Hence, it should be booked under the head of Office Equipment and rate of depreciation 7.5% should be provided.

This resulted in Understatement of Schedule-4 (Fixed Asset) amounting to Rs. 1.04 lakh (8.30 lakh \*12.5%) and Overstatement of depreciation under Income and Expenditure account by the same.

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.:** **Corpus/Capital Fund-**

**B.1. Capital work in progress – Schedule-4 “Fixed Assets”**

Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.

An amount of Rs. 6.61 crore was booked as agency charges for construction of different buildings and it was shown under work in progress. However, the works (s) except three namely (international guest house, indoor/outdoor stadium & 400 bedded boys hostel amounting to Rs. 2.73) crore had already been completed long back.

This resulted in overstatement of CWIP by Rs. 3.88 crore. Fixed assets was understated by Rs. 3.88 crore. Consequently, depreciation was also undercharged by Rs. 0.77 crore.

It was worth mentioning here that Building wise ledger was not available. Due to this, the value of the building(s) shown under WIP/Fixed Assets and the depreciation thereon could not be assessed. As depreciation was to be charged according to the completion date. Details are below:-

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.

Vrs no.	Tall Vrs	Date	Booking Ledger	Booking Amount	Bill Amount (Amount in Rs.)	Purpose
2380	2326	1.3.24	NPCC Ltd under WIP	40634325	40634325	Agency charges including GST of different repair/renovation work/const.work of NPCC (out of the amount Rs. 9000392/- was debited and booked to NPCC Payable.
1259	1299	29.9.23	NPCC Ltd under WIP	25506712	25506712	Agency charges including GST of different repair/renovati on work/const. work of NPCC

**B.2**

Work in progress includes Rs. 17.05 crore related to VTS project. However, as per the University Building and Infrastructure report, only construction work (lecture halls) worth of Rs. 7.36 crore was under construction. The university should have reconciled as per the construction report.

This resulted in overstatement of WIP and understatement of Building fixed asset by Rs. 9.69 crore. Depreciation was also undercharged by Rs. 19.38 lakh. Details are below:

Ledger	Work in Progress			Total	Capitalized		Balance in WIP
	21-22	22-23	23-24		22-23	23-24	
Agency							
Building WIP	118285 086	9339 3165	8387 3432	295551 683	12013 7358	4848 226	17,05, 66,099
As per report		Under progress (Lecture Hall 95% completed)					736395 93
Overstatement WIP							9,69,26 ,506.00

Ledger for the year 22-23 & 23-24 and trial balance for the year 23-24 related to the construction work of M/s Aditya construction was scrutinized, as per the Building and Infrastructure report, the work of Aditya construction had already been completed. However, the University booked Rs. 94.95 lakh in fixed asset (Boundary wall – site development) and 1.78 crore for Building was exhibited under Work in Progress. Hence, the university should have reconciled as per the construction report.

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.

Sl. No.	Boundary wall		Other works by Aditya construction
	Under fixed asset (site development)	Building WIP	Building WIP
	Ledger 23-24	Ledger 22-23	Ledger 22-23
1	60,62,783.00	3687039	
2	11,38,726.00	3500000	3068829
3	8,94,334.00		5106695
4	13,99,388.00		2438602
<b>Total</b>	<b>94,95,231.00</b>	<b>71,87,039</b>	<b>1,06,14,126.00</b>

**B.3** The amount of Rs. 2.32 crore was booked under capital work in progress in the annual account although the work had been completed earlier.

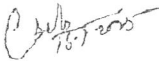
This resulted in overstatement of capital work in progress and understatement of Fixed Asset (Building) by Rs. 2.32 crore. Depreciation was also undercharged by Rs. 4.63 lakh for one year.

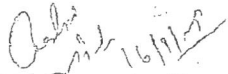
Booking Ledger	Booking Amount (Rs.)	Purpose	Remarks
NPCC Ltd. Under WIP	8412842	Const. of Entrance Gateway works of DDU college. Advance recovery 201781/	Work completed September 19
NPCC Ltd under WIP	6966419	Repair/renovation work of Boy's hostel for COF, Boys hostel TCA & Academic Building. TCA Dholi	Completed on July 2022
NPCC Ltd under WIP	6129965	Repair/renovation work of different building	Completed between December 2017 to March 20
NPCC Ltd under WIP	1642141	2 <sup>nd</sup> girls hostel (100 bedded) at Dholi.	Completed on feb. 22
<b>Total</b>	<b>23151367.00</b>		

**B.4** Despite completion of construction work related to M/s sonelal Chaudhary, the amount of Rs. 15.46 lakh was shown under capital work in progress (based on trial balance).

**B.3)** - 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.4)**- 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.

  
Assistant (Audit)

  
Assistant Comptroller (Audit)  
सहायक नियंत्रक (अकक्षाण)  
डॉ. रां प्रो के० कृ० विश्वविद्यालय  
गुरु पुरा, समस्तीपुर (बिहार)

  
Comptroller  
Comptroller  
Dr. R. P. G. A. U., Pus  
Samastipur (Bihar)

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

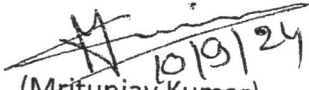
No. 097 /Regr./RPCAU, Pusa, the 10<sup>th</sup> /Sept., 2024

**Read: Resolution of 22<sup>nd</sup> 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 31<sup>st</sup> 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.

OFFICE OF THE REGISTRAR  
DR. RAJENDRA PRASAD CENTRAL AGRICULTURAL UNIVERSITY  
PUSA, SAMASTIPUR-848 125, BIHAR

No. 8124 /Regr./RPCAU, Pusa

Date: 13 October, 2025

OFFICE ORDER

**Read: Resolution of 24<sup>th</sup> of Board of Management meeting of RPCAU, Pusa held on 27.09.2025 vide Agenda No. 24.3.**

The Board of Management of Dr. Rajendra-Prasad Central Agricultural University, Pusa in its 24<sup>th</sup> meeting held on 27<sup>th</sup> September, 2025 approved the compliance of Audit Report for the financial year 2023-24 for onward submission to the DARE.

*Alchanav*  
13/10/2025  
Registrar

CC for information and necessary action to:

1. Hon'ble Vice-Chancellor, RPCAU, Pusa for information through the Secretary.
2. Comptroller, RPCAU, Pusa.
3. PA to Registrar, RPCAU, Pusa for records.