

AUTHENTICATED

Dr. Rajendra Prasad Central Agricultural University, Pusa, Bihar

REVIEW OF DR. RAJENDRA PRASAD CENTRAL AGRICULTURAL UNIVERSITY, PUSA DURING THE YEAR 2019-20

Background:

Dr. Rajendra Prasad Central Agricultural University (DRPCAUI) Pusa established in 2016 has very rich legacy of organized agricultural education, research and extension in India. In fact, it is the mother of organized agricultural education dating back 1905 when it was established as "Agricultural Research Institute and College" by Lord Curzon. At DRPCAUI, Pusa, we impart high quality agricultural education, research and extension services to agricultural fraternity, students and farmers for their betterment and empowerment in health, education and economic well-being on sustained and continuous basis. Efforts in these directions resulted in producing many educators, administrator, policy planners, and executives in educational and research organizations, government departments, banks, public sector undertakings etc. Through our research and extension programmes, farmers and other stake holders in science and business of agriculture have benefited enormously not only in Bihar but pan India.

Achievements :

The University is moving on track of success and development by fulfilling following missions in order to accomplish the vision of Advancing professional competency for pursuing excellence in education, research and entrepreneurship in relation to agriculture and allied sectors with ethical values to meet the regional, national and global needs and offering specialized services to the farmers for decent livelihood.

Following were some the major achievements of financial year 2019-20:

Educational & Academic

The University has made outstanding progress in academic front during the year under review. A total of 546 students were admitted from 27 states of India registering 32.48% increase over the last year. The students graduated from the University have qualified for various National level examinations such as SRP (18), JRF (21), NET (40), GATE (8), Govt. job (17) UGC fellowship (3) and CAT (1). About 50% students of management and 25% others students were placed before COVID-19 pandemic.

The University-Industry linkage has been strengthened by providing 5% of seats as supernumerary seats over and above the total intake in different disciplines of PG and Ph.D. program. Further, education is strengthened by opening the avenue of admission of foreign students in different disciplines of Post Graduate and Ph.D. Program. Moreover the collaboration has been made with three national and one international institute for mutual academic benefit of students and faculty. To ensure academic integrity and purity, anti plagiarism regulations has also been introduced. Under NAHEP program, the implementation of e-Governance in the university has been initiated.

Faculty Induction Program was organized during 1st to 21st August, 2019 for newly appointed 51 Assistant Professors/Scientists to apprise them about rule and regulation of the university and researchable issues of agriculture and allied field..

Research and Innovation

The university puts major efforts in development of technologies and crop varieties suitable for different agro-ecological conditions through various operational research projects. During 2019-20, seven improved varieties, viz. Rajendra Gehun-1&3 (wheat), Rajendra Saraswati (Paddy), Rajendra Ganna – 1 (Sugarcane), Rajendra Dhania – 1&2 (Coriander) and Rajendra Hybrid Makka – 1 (Maize) were released by CVRC/SVRC.

The university has developed a unique model for proper disposal of floral offerings of temple by converting them into value added products. By technical support of the University, the floral offerings to Lord Shiva in temples - Baba Baidyanath temple, Deoghar (Jharkhand) and Baba Garibnath temple, Muaffarpur (Bihar) now being converted into vermin-compost and its selling has fetched revenue of Rs. 4.00 lakh in three months. The University has also developed Eco herbal gual colors with floral and herbal extracts for use during Holi festival. Moreover, a recharge structure has been designed and developed for ground water recharge and drainage of excess water. The system recharges about 6.5 lps of filtered water to second aquifer.

Extension :

The University has well developed infrastructure for transmission of technology to farming community for their economic upliftment. During the year 2019-20, four new KVKs were established and staff recruitment process was initiated. The Kisan Mela-2020 was organized during February 16-18, 2020 with a major theme '**Agricultural Waste Management for Rural Livelihood**' (ग्रामीण जीविकोपार्जन हेतु अवशिष्ट प्रबन्धन). A total of 3576 farmers were benefitted by different trainings; besides conducted 5730 FLDs, 85 OFTs and 15 technology assessment trials.

Administrative & Infrastructural Achievements:

The University has made all efforts to upgrade itself on administrative and infrastructure fronts. The career promotion of 113 faculty/scientist and 12 supporting staff were completed successfully and recruitment of 65 technical staff has also been done. The administrative reform was initiated by restructuring and rationalizing the staff structure.

The Construction of Department of Horticulture buildings, three research centre buildings, 72 Type II quarters, one girl's hostel and renovation of Boys hostel were completed. Besides, construction of Boys' and Girls' Hostel, administrative building of Horticulture & Forestry College at Piprakothi, Centre of Excellence for Embryo Transfer Technology at Piprakothi, University hospital and School of Agri Business & Rural Management was under progress. A well-equipped gymnasium was established in University campus for use by students as well as residents.

The revenue generation was increased by 30% through consultancy, testing, licensing, training and selling of agri-produce. The Accounts of 2018-19 was audited by CAG after approval of Finance Committee and University Board of Management.

Recognition and Awards :

The University was nominated among top five for 'Green University of the year 2020' for Asia Pacific Region award of the ACEEU.

A total of 79 awards at different levels (1 International, 72 National and 06 state levels) were received by the faculty/Scientists of the University for their academic and research excellence..

Publications outputs and Scholarly Communication:

The scientists of the University have published 237 -Research article in journal, 26 books, 80 book chapters, 5 training manuals, 3 Policy papers and 16 Technical/research bulletins

Five patents were filed during the reporting year.

The Audit of the Accounts of Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur for the year 2019-20 was conducted by Accountant General (Audit), Patna during the month of November 2020 to December 2020 as per provisions of sub-section(2) of section(1) Dr. Rajendra Prasad Central agricultural University, Act 2016, The final Audit Report was issued by Accountant General (Audit), Patna vide letter No.DGAC /LKO/BR-Patna /DRPCAUI--SAR(2019-20)/2020-2021/74 date-15.03.2021 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 2019-20 has been properly followed from 2020-21 onwards because the audit of accounts of DRPCAUI, for the year 2019-20** was conducted in November 2020 to December 2020. The department of Agriculture Research & Education (DARE)Released Rs.189.55 crore as Grant in Aid to the university which was utilized in total.

Dr. Rajendra Prasad Central Agricultural University, Pusa, Bihar

Delay statement in laying of audited annual accounts for 2019-20 in Parliament

2019-20

The Audited Annual Accounts for the year 2019-20 in respect of Dr. Rajendra Central Agricultural University, Bihar, Pusa, Samastipur was to be laid in both Houses of Parliament. But due to some reasons the same could not be submitted for the purpose in due time.

A statement showing delay in laying of audited Annual Account for the financial year 2019-20 in Parliament is given below:-

Approval of the Board of Management of the University for Audit of Annual Accounts by CAG of India.	11-09-2020
Submission of Annual Accounts to the Accountant Central (Audit), Patna.	22-09-2020
Receipt of Draft Audit Report from the Accountant General, Patna.	12-01-2021
Submission of Para wise comments on Draft Audit Report to Accountant General Patna.	18-01-2021
Receipt of final (Separate) Audit Report from Accountant General, Patna.	27-03-2021
Approval of the Board of Management of the audited Annual Accounts with Audit Report.	03-08-2021
Submission of Annual Accounts for the approval of visitor.	
Receipt of the Approval of visitor.	
Receipt of printed copies of Annual Accounts & Audit Report.	
Submission of printed copies to DARE for laying them in Parliament.	

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

Letter No. 28 III/Audit/79/2021

Date 20/04/2021

From,
Comptroller

To,

Director (CRA)
Indian Audit & Accounts Department office of the Director General of Audit
(Central)
Lucknow Branch at patna,
Mahalekhakar Bhawan,
Birchand patel Path,
Patna-800001

Sub:- ~~Compliance report of Separate Audit Report on the accounts of Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur, for the year 2019-20.~~


Ref.No.- DGAC/LKO/BR-Patna//DRPCA-SAR- (2019-20)/2020-21/74 Dated 15/03/2021

Sir,

On the subject & reference mentioned above, kindly find enclosed herewith compliance of Separate Audit Report on the accounts of Dr. Rajendra Prasad Central Agricultural University, Pusa, Samastipur for the financial year 2019-20 for your kind information and needful.

Encl:- As mentioned above.

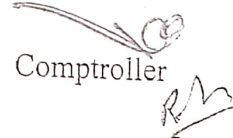
Your's faithfully


Comptroller

Memo .No. 28 III/Audit/79/2021-----

Date 20/04/2021

Copy along with copy of compliance report of Separate Audit report for the F.Y- 2019-20 forwarded to Shri Parveen Bhatia, Assistant Section Officer, Department of Agricultural Research & Education, Ministry of Agriculture & Farmers Welfare, Krishi Bhawan, New Delhi, Ph: 8950718788, for information & needful.


Comptroller

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

Compliance of Separat 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 2020.

Reference para	Observatoin	Remedial Action
1	We have audited the attached Balance Sheet of Dr. Rajendra Prasad Central Agriculture University (DRPCAU) Pusa, Samastipur as on 31 March 2020, 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 RPCAU 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 COMMENTS
2	This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (C&AG) on accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Laws, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc. if any, are reported through Inspection Report/C&AG's Audit Reports separately.	NO COMMENTS
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	NO COMMENTS

	<p>examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.</p>	
4.	<p>Based on our audit, we report that:</p> <p>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;</p> <p>ii. The Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Human Resources Development, Government of India, Vide Order No-29-4/2012- FD Dated-17 April 2015.</p> <p>iii. In our opinion, proper books of account i.e. Balance sheet, Income & Expenditure Accounts. and Receipt and Payment account has been maintained but other relevant records i.e. Details of ledger(s) has not been properly maintained by the DRPCAU Pusa, Samastipur as required under section 31(1) of the DRPCAU Pusa, Samastipur Act, 2009 & amended Act, 2014 in so far as it appears from our examination of such books.</p> <p>iv. We further report that.</p>	<p>NO COMMENTS</p> <p>Now the ledger(S) is being maintained in respect of & will be shown to next audit.</p>
<p><u>A.I. Balance sheet</u> A.II Current Liabilities & Provisions: Rs- 130.14 Lakhs</p>	<p>As per the provision of the Rule 230(6) of GFR 2017, Negative balance of grant should not be shown in the books of accounts. Hence, excess expenditure should be met from IRG and negative figure should not be shown in accounts.</p> <p>The University has exhibited negative balance</p>	<p>Noted, for further action</p>

	<p>amounting to Rs130.14 lakhs in Schedule-3 under unutilized grant. It is not reimbursable from government.</p> <p>Thus this resulted in understatement of Current Liabilities by Rs-130.14 lakhs and overstatements of corpus (Schedule-1) to the same extent.</p>	
<u>B. Income & Expenditure Accounts</u>	<p>The University has earned interest amounting to Rs-44,98,936 from bank but the same was not shown under income Expenditure account.</p> <p>Thus, this resulted in understatement of Income & Expenditure account by Rs-44,98,936.00 and understatement of Current Assets-bank balance by the same amount.</p>	Noted, the same shall be recognized and necessary rectification shall be posted in the books of accounts, in the F.Y-2020-21.
<u>C. General</u>	The University has not made the provision of retirement benefits on actuarial basis which is in contravention of AS 15 as well as MHRD format.	Noted, for further action
<u>D. Grants - in-Aid</u>	<p>The University received Grants-in-Aid Rs-279.94 crore from the Ministry of Agriculture and Farmers and State Government during the year 2019-20 it had unspent balance of previous year amounting to Rs-36.47 crore. Out of total amount of Rs-316.41 crore the University utilized amount to Rs-313.48 crore) (capital expenditure Rs-99.99 crore and revenue expenditure Rs-213.49 crore) and refunded Rs-4.17 crore grant to Ministry and transfer Rs-6.00 lakh to other agency leaving unspent balance as NIL. The excess expenditure of Rs-1.30 crore was met by its own resources.</p>	As regards unspent balance, the Grant-In-Aid received from the ministry of Agriculture farmers welfare (DARE) New Delhi has been 100% utilised. However the Grant received from Other funding agencies as well as state Govt could not be utilised fully due to late release of Grant by the funding agencies as well as due to Covid-19.
D. Management letter:-	<p>Deficiencies which have not been included in the Audit Report has been brought to the notice of DRRPCAU Pusa, Samastipur through a Management letter issued separately for remedial/corrective action.</p> <p>v. Subject to our observation in the preceding</p>	



	<p>paragraphs, we report that the Balance sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.</p> <p>vi. In our opinion and to the best of our information and according to the explanations given</p>	<p>NO COMMENTS</p>
	<p>to us, the said financial statements read to get her with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.</p> <p>a. In so far as it relates to the Balance sheet of the state of affairs of DRPCAU Pusa, Samastipur at 31 March 2020 and</p> <p>b. In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.</p>	<p>NO COMMENTS</p> <p>NO COMMENTS</p>



ANNEXURE

	1. Adequacy of Internal Audit System Internal the Audit wing has been constituted	Noted
	however Internal Audit manual has not been formulated so far.	
	2. Adequacy of Internal Control System The Internal Control System of the University is reflected the following deficiencies:-	
	<ul style="list-style-type: none">Centralized fixed assets register has not been maintained.	The Centralized fixed Assets register has been maintained which will be shown to next audit.
	<ul style="list-style-type: none">No Investment policy has been formed for un-utilized balance.	As per audit observation all accounts of the university have been put under smart roaming bank A/c
	<ul style="list-style-type: none">Bank reconciliation with bank statement of all units has not been done. In view of the above the Internal control system needs to be strengthened.	Bank reconciliation of all units accounts have been done, which will be shown to next audit. For example- Copy enclosed (Annexure-A)
	3. System of physical verification of fixed assets and inventory Physical verification of fixed assets and inventory of all units of University has not been conducted for the year 2019-20.	The Physical verification of the fixed assests have been conducted during the F.Y-19-20 For example- Copy enclosed (Annexure- B)
	4. Regularity in payment of Statutory dues The University was regular in payment its statutory taxes.	No Comments

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13/04/20
Comptroller
Dr. R. P. C. A. U., PUS
Sambalpur (Bihar)

Proceedings of the 13th meeting of the Board of Management of Dr. Rajendra Prasad Central Agricultural University, Bihar held on 11.09.2020 at 11.00 AM in virtual mode.

Members participated

1.	Dr. R. C. Srivastava Vice-Chancellor	Chairman
2.	Dr. R. C. Agarwal Deputy Director (Edn.) ICAR, New Delhi	Member
3.	Dr. S.K. Malhotra Agriculture Commissioner, Department of Agriculture, Cooperation & Farmers Welfare, Krishi Bhavan, New Delhi	Member
4.	Dr. Shallen Agarwal Director, DARE representing Additional Secretary, DARE.	Member
5.	Dr. S.M. Roy Choudhary Dean, College of Basic Sciences & Humanities, RPCAU	Member
6.	Dr. M. N. Jha, Director of Education RPCAU, Pusa	Member
7.	Smt. Anjani Debi New Ganga Sagar, Ward No. 26 Lal Bagh, Darbhanga	Member
8.	Sri Prakash Asthana Muhall- Belisarai, Motihari	Member
9.	Smt. Neelam Patel Senior Advisor (Agriculture) Govt. of India, NITI Ayog, New Delhi	Member
10.	Dr. M. N. Jha Registrar	Member Secretary

11. Approval of recommendations of the Finance Committee meeting held on 09.09.2020

(a) Approval of Annual Accounts for the Financial year 2019-20

Dr. R. C. Agarwal and Dr. Saleen Agarwal, Members BOM showed their concern about excess expenditure of Rs. 25 crore under salary head by taking loan from the Bank and other accounts of the University. The Vice-Chancellor clarified that the loan of the Bank has already been recouped from other sources of the University. The Members of the Board of Management suggested that the University may request DARE to provide sufficient amount to the University for meeting its liabilities. Thereafter, the following resolution was adopted unanimously:

“Resolved that the Annual Accounts for the Financial Year 2019-20 of the University is approved on the recommendation of the Finance Committee meeting held on 09.09.2020 ~~for submitting the same to the Comptroller and Auditor General of India for conducting audit of the amount.~~”