



सत्यमेव जयते

ANNUAL ACCOUNTS

2024 - 2025



Protection of Plant Varieties and Farmers' Rights Authority

(A Statutory Authority Created by an Act of Parliament)

Department of Agriculture & Farmers Welfare

Ministry of Agriculture and Farmers Welfare, Government of India

Plant Authority Bhawan, Dev Prakash Shastri Marg, Near NASC Complex,

Opposite Todapur Village, New Delhi-110012

Phone: 011-25848127, 25843316

www.plantauthority.gov.in

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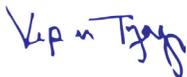
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PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
BALANCE SHEET AS AT 31st MARCH, 2025

(Amount in Rupees)

Corpus / Capital Fund and Liabilities	Schedule	As at March 31, 2025	As at March 31, 2024
Corpus/ Capital Fund	1	2,41,22,80,989	2,27,40,05,801
Reserves and Surplus	2	-	-
Earmarked / Endowment Funds	3	-	-
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	-	-
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	25,40,52,053	29,05,28,167
TOTAL		2,66,63,33,042	2,56,45,33,968
Assets			
Fixed Assets	8(A)	1,43,26,62,515	3,30,84,308
Less: Accumulated Depreciation		16,67,11,973	2,68,78,538
Net Fixed Assets		1,26,59,50,542	62,05,770
Capital Work in Progress	8(B)	52,00,133	1,25,23,85,787
Investments-From Earmarked/Endowment Funds	9	-	-
Investments - Others	10	17,47,96,372	89,68,00,219
Current Assets, Loans and Advances etc.	11	1,22,03,85,995	40,91,42,192
Miscellaneous Expenditure (to the extent not written off or adjusted)		-	-
TOTAL		2,66,63,33,042	2,56,45,33,968
Significant Accounting Policies	24		
Contingent Liabilities and Notes to Accounts	25		



Vipin Tyagi
Financial Advisor



D.K. Agarwal
Registrar General



Trilochan Mohapatra
Chairperson

Place: New Delhi

Date: 19th June, 2025

PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
INCOME AND EXPENDITURE ACCOUNT FOR THE
YEAR ENDED 31st MARCH 2025

(Amount in Rupees)

Income	Schedule	AUTHORITY FUND		GENE FUND	
		For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2025	For the year ended March 31, 2024
Income from Sales/ Services	12	-	-	-	-
Grants/Subsidies	13	28,21,92,313	28,35,88,133	3,00,00,000	3,00,00,000
Fees/Subscriptions	14	2,57,56,551	3,42,45,963	1,10,71,312	2,90,88,901
Income from Investments	15	2,00,42,220	3,16,18,539	1,87,06,228	2,67,72,348
Income from Royalty, Publication etc.	16	-	-	-	-
Interest Earned	17	2,54,30,001	29,19,752	1,38,68,585	16,439
Other Income	18	2,06,77,518	1,64,50,086	73,67,669	34,96,515
Increase/(Decrease) in stock of Finished Goods and Works in Progress	19	-	-	-	-
Prior Period Adjustment A/c (Annexure-A)		3,60,531	3,17,61,609	-	3,03,24,266
TOTAL (A)		37,44,59,134	40,05,84,082	8,10,13,794	11,96,98,469
EXPENDITURE					
Establishment Expenses	20	3,78,46,666	3,81,48,313	-	-
Other Administrative Expenses etc.	21	9,59,53,095	7,98,21,388	9,55,980	1,14,57,857
Expenditure on Grants , Subsidies etc.	22	15,51,14,553	16,20,62,738	-	-
Interest	23	42,31,131	13,86,761	-	-
Depreciation/Amortization including Impairment Loss (Net Total at the year-end-corresponding to Schedule 8)		14,01,63,389	20,59,643	-	-
Prior Period Adjustment A/c (Annexure-A)		10,06,043	2,91,87,931	-	67,970
TOTAL(B)		43,43,14,877	31,26,66,774	9,55,980	1,15,25,827

Income	Schedule	AUTHORITY FUND		GENE FUND	
		For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2025	For the year ended March 31, 2024
Balance being excess of Income Over Expenditure (A-B)		(5,98,55,743)	8,79,17,308	8,00,57,814	10,81,72,642
Transfer to special Reserve(Specify each)		-	-	-	-
Transfer to /from General Reserve		-	-	-	-
Balance being Surplus/ (Deficit) carried to Corpus/ Capital Fund		(5,98,55,743)	8,79,17,308	8,00,57,814	10,81,72,642
Significant Accounting Policies	24				
Contingent Liabilities and Notes to Accounts	25				



Vipin Tyagi
Financial Advisor



D.K. Agarwal
Registrar General



Trilochan Mohapatra
Chairperson

Place: New Delhi

Date: 19th June, 2025

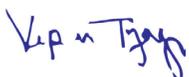
PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH, 2025

(Amount in Rupees)

RECEIPTS	For the year ended March 31, 2025	For the year ended March 31, 2024	PAYMENTS	For the year ended March 31, 2025	For the year ended March 31, 2024
1. Opening Balances			1. Expenses		
a) Imprest (Cash In hand)			a) Establishment Expenses	2,63,44,043	2,31,85,025
Shivmoga Branch	957	-			
Palampur Branch	1,066	11,842	b) Administrative Expenses (incl. Projects) etc.	6,57,35,657	8,19,18,851
Ranchi Branch	2,514	673			
Guwahati Branch	1,458	1,458	2. Payments made against funds		
			a) Existing DUS Centres (Annexure-B)	8,11,03,974	8,77,57,642
b) Bank Balances			b) New DUS Centres (Annexure-C)	1,40,30,990	2,96,64,902
i. In Current Account			c) Field Gene Bank (Annexure-E)	31,40,320	28,94,858
State Bank of India	29,69,417	11,62,153			
SBI (Gene Fund)	2,44,434	2,09,95,351	3. Expenditure on fixed Assets and Capital Work in Progress		
SBI Palampur Branch	2,256	16,758	a) Purchase of Fixed Assets(Authority)	48,17,411	14,50,227
			b) Capital Work-in-Progress	-	-
ii. In Deposit Accounts			4. Advance for Construction of Building given to Uttar Pradesh Rajkiya Nirman Nigam Ltd	11,84,47,531	2,09,85,093
SBI-Gene Fund	10,50,00,000	7,50,00,000	Software- IASRI	-	2,55,543
Canara Bank-Gene Fund	21,25,32,883	15,93,43,786	5. Grant release to Training Centres (Annexure-F)	2,02,61,138	33,75,003
UBI- Gene Fund	12,57,14,917	12,12,31,037			
Canara Bank-Authority	37,39,82,973	25,39,56,570	6. Advance to outside Deptt. (Annexure-G)	2,31,29,789	44,93,697
UBI- Authority	10,95,69,446	16,71,04,312			
			7. Interest paid to Consolidated Fund of India	16,45,103	11,78,608
iii. In Savings Accounts			8. Contribution to Gene Fund	3,00,00,000	3,00,00,000
Canara Bank	8,13,69,856	3,68,25,577			

RECEIPTS	For the year ended March 31, 2025	For the year ended March 31, 2024	PAYMENTS	For the year ended March 31, 2025	For the year ended March 31, 2024
SBI Guwahati Branch	1,46,289	1,42,396	9. Refund of Fees / Subscriptions/Other Income		
SBI Ranchi Branch	27,923	1,28,540	Refund of Application/ Registration Fees/DUS Fee/ Annual Renewal Fee/PV Fee etc.	32,000	1,20,200
Canara Bank Shivamogga Branch	3,64,985	5,16,526			
Bank of Maharashtra Pune Branch	1,47,392	1,40,540	10. Contribution to ITPGFRA	-	1,06,72,684
UBI	1,87,18,686	14,14,411			
ICICI Bank	35,707	-	11. Other Prior Period Adjustment A/c	2,58,000	2,39,27,935
2. Grants received from Government of India	37,13,02,000	38,52,03,851	12. Advance to Employee of PPVFRA (Annexure-J)	4,06,884	10,46,797
3. Interest Received from Bank (incl. Accrued Interest)	8,10,96,960	3,47,17,640	13. Security Deposit Refund	-	60,000
4. Refund of Grant from Existing DUS Centre (Annexure-B)	1,47,851	16,47,746	14. Statutory Liabilities Paid (Annexure-H)	1,52,01,498	1,23,52,807
5. Refund of Grant from Training Centres (Annexure-F)	15,14,558	3,32,309	15. Other Remittances (Annexure-I)	1,42,668	1,06,276
6. Refund of Grant for Development of DUS Guidelines (New DUS Centre) (Annexure- C)	-	1,05,485	16. Closing Balances		
7. Refund of Advance from Employees (Annexure-J)	1,09,930	3,05,708	a) Imprest (Cash In hand)		
			Shivmoga Branch	-	957
			Palampur Branch	-	1,066
			Ranchi Branch	5,288	2,514
8. Fees / Subscriptions/Other Income			Guwahati Branch	3,965	1,458
Application/Registration Fees	1,30,13,600	90,79,000			
PV Subscription Fees	2,34,500	26,25,500	b) Bank Balances		
Annual Fees (Including Share from sale of Seeds)- Gene Fund	1,09,67,147	2,25,08,869	i. In Current Account		

RECEIPTS	For the year ended March 31, 2025	For the year ended March 31, 2024	PAYMENTS	For the year ended March 31, 2025	For the year ended March 31, 2024
DUS Test Fees	83,30,900	83,54,150	State Bank of India	58,60,025	29,69,417
Other Income (including prior period)	2,42,27,456	1,99,29,631	SBI (Gene Fund)	7,19,386	2,44,434
Annual Renewal Fees	39,58,000	91,23,313	SBI Palampur Branch	55,804	2,256
Sale of Old Newspapers,Scrap	-	630			
9. Contribution from Authority Fund	3,00,00,000	3,00,00,000			
10. Refund received from Tata Power	6,18,095	15,24,729	ii. In Deposit Accounts		
			SBI-Gene Fund	7,50,00,000	10,50,00,000
11. Refund from Income Tax Department (incl. Interest etc.)	-	21,08,320	Canara Bank-Gene Fund	40,30,85,821	21,25,32,883
			UBI-Gene Fund	3,82,43,585	12,57,14,917
12. Surplus from GPF Account	-	7,20,496	Canara Bank-Authority	56,42,53,462	37,39,82,973
			UBI-Authority	1,86,52,322	10,95,69,446
			iii. In Savings Accounts		
			Canara Bank	6,47,96,014	8,13,69,856
			SBI Guwahati Branch	1,24,262	1,46,289
			SBI Ranchi Branch	13,748	27,923
			Canara Bank Shivamogga Branch	1,35,629	3,64,985
			Bank of Maharashtra Pune Branch	1,51,488	1,47,392
			ICICI Bank	45,576	35,707
			Union Bank of India	4,07,941	1,87,18,686
			HDFC Bank	1,02,834	-
TOTAL	1,57,63,54,156	1,36,62,79,307	TOTAL	1,57,63,54,156	1,36,62,79,307


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Chairperson

Place: New Delhi

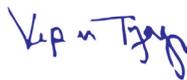
Date: 19th June, 2025

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2025**

(Amount in Rupees)

	As at March 31, 2025		As at March 31, 2024	
Schedule 1-Corpus/Capital Fund :				
A. Authority Fund				
Balance as at beginning of the year	56,27,00,025		47,04,03,261	
Add:- Fund Utilized for Fixed Asset	14,71,511		36,04,090	
Add:- Surplus from GPF Account	-		7,75,366	
Add/(Deduct) : Balance of net Income/ (Expenditure) transferred from the Income and Expenditure Account	(5,98,55,743)	50,43,15,793	8,79,17,308	56,27,00,025
Capital Grant				
Balance as at beginning of the year	1,24,14,19,030		1,19,63,90,000	
Add: Addition during the year	11,66,01,606	1,35,80,20,636	4,50,29,030	1,24,14,19,030
B. Gene Fund				
Balance as at beginning of the year	46,98,86,746		36,17,14,104	
Add/(Deduct) : Balance of net Income/ (Expenditure) transferred from the Income and Expenditure Account	8,00,57,814	54,99,44,560	10,81,72,642	46,98,86,746
BALANCE AS AT THE YEAR-END		2,41,22,80,989		2,27,40,05,801

	As at March 31, 2025		As at March 31, 2024	
Schedule 2-Reserves And Surplus :				
1. Capital Reserves		-		-
2. Revaluation Reserve		-		-
3. Special Reserves		-		-
4. General Reserve		-		-
TOTAL		-		-



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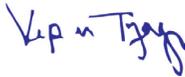


Trilochan Mohapatra
Chairperson

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2025**

(Amount in Rupees)

	As at March 31, 2025		As at March 31, 2024	
Schedule 3-EARMARKED/ENDOWMENT FUNDS				
A) Opening Balance of the Funds	-		-	
B) Addition during the year	-	-	-	-
TOTAL(A+B)		-		-
C) Utilisation /Expenditure towards objective of funds				
1) Capital Expenditure	-		-	
2) Revenue Expenditure	-	-	-	-
TOTAL(C)		-		-
NET BALANCE AS AT THE YEAR END (A+B-C)		-		-



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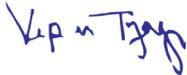


Trilochan Mohapatra
Chairperson

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2025**

(Amount in Rupees)

	As at March 31, 2025		As at March 31, 2024	
Schedule 4-SECURED LOANS AND BORROWINGS				
1. Central Government		-		-
2. State Government		-		-
3. Financial Institutions		-		-
4. Banks		-		-
5. Other Institutions and Agencies		-		-
6. Debentures and Bonds		-		-
7. Others		-		-
TOTAL		-		-


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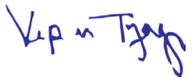

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Chairperson

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2025**

(Amount in Rupees)

	As at March 31, 2025	As at March 31, 2024
Schedule 5-UNSECURED LOANS AND BORROWINGS		
1. Central Government	-	-
2. State Government	-	-
3. Financial Institutions	-	-
4. Banks	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposit	-	-
8. Others	-	-
Total	-	-

	As at March 31, 2025	As at March 31, 2024
SCHEDULE 6 DEFERRED CREDIT LIABILITIES		
A) Acceptances secured by hypothecation of capital equipment & other assets	-	-
B) Others	-	-
Total	-	-


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**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2025**

(Amount in Rupees)

	As at March 31, 2025		As at March 31, 2024	
Schedule 7-CURRENT LIABILITIES & PROVISIONS				
A.Current Liabilities				
1.Acceptances	-		-	
2.Sundry Creditors				
a) For Goods	-		-	
b) For Others	2,96,12,017		66,38,148	
c) For Staff				
Salary Outstanding	35,64,453	3,31,76,470	34,03,705	1,00,41,853
3. Advances Received				
Advance for Application Fees/ Registration Fees/ Fee Refundable	1,37,000		8,000	
Security Deposits	-	1,37,000	-	8,000
4. Interest accrued but not due on				
a) Secured Loans / borrowings	-		-	
b) Unsecured Loans / borrowings	-		-	
5. Statutory Liabilities				
a) Overdue	-		-	
b) Other				
GST Payable	9,14,983		2,39,457	
TDS	15,09,576		3,50,812	
New Pension Scheme	-		2,016	
License Fees	-		21,352	
CGHS	1,000		45,050	
CGEGIS	2,840	24,28,399	2,840	6,61,527

(Amount in Rupees)

	As at March 31, 2025		As at March 31, 2024	
6. Other current Liabilities				
Un-utilised Refundable grants	4,97,35,142		7,86,98,572	
Provision for Project Expenses	-		16,021	
Interest Earned on Grant payable to Consolidated Fund of India	42,31,131		13,86,761	
Leave Salary and Pension Contribution	8,28,843	5,47,95,116	17,41,870	8,18,43,224
TOTAL (A)		9,05,36,985		9,25,54,604
B. Provisions				
1. Gratuity	97,27,220		91,06,518	
2. Leave Encashment	1,22,21,345		1,02,41,862	
3. Expenses against the Grants Given to Various Centers	10,89,70,986		15,88,64,222	
4. Expenses against Training & Awareness Programme	3,25,95,517	16,35,15,068	1,97,60,961	19,79,73,563
TOTAL (B)		16,35,15,068		19,79,73,563
TOTAL (A+B)		25,40,52,053		29,05,28,167



Vipin Tyagi
Financial Advisor



D.K. Agarwal
Registrar General



Trilochan Mohapatra
Chairperson

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2025**

SCHEDULE - 8 - FIXED ASSETS & CAPITAL WORK IN PROGRESS

DESCRIPTION	GROSS BLOCK			DEPRECIATION/AMORTIZATION				NET BLOCK	
	Cost/ valuation as at April 1, 2024	Additions during the year	Deduction during the year	Cost/ valuation as at March 31, 2025	As at April 1, 2024	Depreciation/ Amortization during the year	On deduction/ adjustment during the year	As at March 31, 2025	As at March 31, 2024
A. FIXED ASSETS									
1 LAND									
a. Freehold	-	33,45,900	-	33,45,900	-	-	-	33,45,900	-
b. Leasehold	30	-	-	30	13	1	-	16	17
2 BUILDING									
a. On Freehold Land	-	-	-	-	-	-	-	-	-
b. On Leasehold Land-Plant Authority Bhawan	-	86,99,27,727	-	86,99,27,727	-	8,69,92,773	-	78,29,34,954	-
c. On Leasehold Land-PVP Hostel	-	9,58,97,860	-	9,58,97,860	-	47,94,893	-	9,11,02,967	-
d. Ownership Flats/ premises	-	-	-	-	-	-	-	-	-
e. Superstructures on land not belonging to the entity	13,91,182	-	2,66,416	11,24,766	10,16,356	35,905	2,36,440	3,08,945	3,74,826
3 PLANT & MACHINERY	13,73,875	2,98,19,029	-	3,11,92,904	12,46,535	44,91,955	-	2,54,54,414	1,27,340
4 VEHICLES	7,04,376	-	-	7,04,376	4,08,443	44,390	-	2,51,543	2,95,933
5 FURNITURE, FIXTURES ETC.	53,84,702	17,74,84,236	-	18,28,68,938	35,67,644	1,79,31,971	86,406	16,14,55,729	18,17,058
6 OFFICE EQUIPMENT ETC.	37,82,392	2,19,81,721	-	2,57,64,113	24,94,051	38,11,719	-	1,94,58,343	12,88,341
7 COMPUTER/ PERIPHERALS ETC.	1,78,80,872	20,76,889	-	1,99,57,761	1,56,11,699	17,29,836	-	26,16,226	22,69,173

DESCRIPTION	GROSS BLOCK				DEPRECIATION/AMORTIZATION				NET BLOCK	
	Cost/ valuation as at April 1, 2024	Additions during the year	Deduction during the year	Cost/ valuation as at March 31, 2025	As at April 1, 2024	Depreciation/ Amortization during the year	On deduction/ adjustment during the year	As at March 31, 2025	As at March 31, 2025	As at March 31, 2024
8 ELECTRICAL INSTALLATION	1,04,501	19,45,72,595	-	19,46,77,096	94,998	1,96,12,940	7,108	1,97,00,830	17,49,76,266	9,503
9 LIBRARY BOOKS	24,18,678	-	-	24,18,678	24,16,607	829	-	24,17,436	1,242	2,071
10 TUBEWELLS & WATER SUPPLY	-	47,38,666	-	47,38,666	-	7,10,800	-	7,10,800	40,27,866	-
11 TRADE MARK	43,700	-	-	43,700	22,192	5,377	-	27,569	16,131	21,508
Total	3,30,84,308	1,39,98,44,623	2,66,416	1,43,26,62,515	2,68,78,538	14,01,63,389	3,29,954	16,67,11,973	1,26,59,50,542	62,05,770
Previous year	2,94,80,218	36,04,090	-	3,30,84,308	2,48,18,895	20,59,643	-	2,68,78,538	62,05,770	46,61,323
B. CAPITAL WORK-IN- PROGRESS										
Capital Work in Progress- Building	1,24,71,85,654	14,84,59,653	1,39,56,45,307	-					-	1,24,71,85,654
Capital Work in Progress- Website	52,00,133.00	-	-	52,00,133					52,00,133	52,00,133
Capital Work in Progress- Software	-	-	-	-					-	-
Total of Current year	1,25,23,85,787	14,84,59,653	1,39,56,45,307	52,00,133					52,00,133	1,25,23,85,787
Previous year	1,21,25,65,799	4,19,73,851	21,53,863	1,25,23,85,787					1,25,23,85,787	1,21,25,65,799


Vipin Tyagi
Financial Advisor


D.K. Agarwal
Registrar General


Trilochan Mohapatra
Chairperson

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2025**

(Amount in Rupees)

	As at March 31, 2025	As at March 31, 2024
SCHEDULE -9 INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS		
1. Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries & Joint Ventures	-	-
6. Others	-	-
Total	-	-

	As at March 31, 2025	As at March 31, 2024
SCHEDULE -10 INVESTMENTS -OTHER		
1. Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries & Joint Ventures	-	-
6. Others		
Fixed Deposits with Banks having original maturity period of more than one year		
- Union Bank of India	3,49,90,126	23,52,84,363
- State Bank of India	7,50,00,000	7,50,00,000
- Canara Bank	6,48,06,246	58,65,15,856
Total	17,47,96,372	89,68,00,219



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**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2025**

(Amount in Rupees)

	As at March 31, 2025		As at March 31, 2024	
Schedule 11-CURRENT ASSETS, LOANS AND ADVANCES				
A. Current Assets.				
1. Inventories				
a) Stores & Spares	1,08,107		1,28,848	
b) Stationery	1,40,956		1,39,011	
c) Stock-in-Trade		2,49,063	-	2,67,859
2.Sundry Debtors		-		-
3.Cash balance in hand (include cheque/ draft/imprest)				
Imprest				
Guwahati	3,965		1,458	
Ranchi	5,288		2,514	
Shivamoga	-		957	
Palampur	-	9,253	1,066	5,995
4. Stamps in Hand		1,70,107		85,296
5. Bank Balance				
a) with Scheduled Banks				
On Current accounts				
Authority Fund- SBI	58,60,025		29,69,417	
SBI (Palampur)	55,804		2,256	
Gene fund -SBI	7,19,386	66,35,215	2,44,434	32,16,107
On Deposit Accounts				
Authority Fund -FDR Canara Bank	53,51,12,112		-	
Gene Fund -FDR SBI	-		3,00,00,000	
Gene Fund -FDR UBI	2,19,05,781		-	
Gene Fund -FDR Canara Bank	36,74,20,925	92,44,38,818	-	3,00,00,000

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2025**

(Amount in Rupees)

	As at March 31, 2025		As at March 31, 2024	
On Saving Accounts				
Canara Bank (Auhtority)	6,47,96,014		8,13,69,856	
SBI (Guwahati)	1,24,262		1,46,289	
SBI (Ranchi)	13,748		27,923	
Canara Bank (Shivamogga)	1,35,629		3,64,985	
Union Bank of India (Authority)	4,07,941		1,87,18,686	
ICICI Bank (Authority)	45,576		35,707	
HDFC Bank (Authority)	1,02,834		-	
Bank of Maharashtra (Pune)	1,51,488	6,57,77,492	1,47,392	10,08,10,838
b) With non scheduled Banks				
On Current accounts	-		-	
On Deposit Accounts	-		-	
On Saving Accounts	-		-	-
Total (A)		99,72,79,948		13,43,86,095

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2025**

(Amount in Rupees)

	As at March 31, 2025		As at March 31, 2024	
Schedule 11-CURRENT ASSETS, LOANS AND ADVANCES				
B. Loans and Advances & Other Assets				
1. Loans:				
a) Staff	33,999		7,649	
b) Others	-	33,999	-	7,649
2. Advances & other amounts recoverable in cash or in kind or for value to be received				
a) On capital Account				
Advance for Construction of Plant Authority Bhawan	-		95,35,744	
Advance for Development of Website	12,14,267	12,14,267	12,14,267	1,07,50,011
b) Prepayments				
Prepaid expenses	20,022		29,022	
Grant release for DUS Test Fees	17,27,571		15,98,534	
Grant release to training Centres	3,50,35,066		2,45,20,560	
Advance to Outside Departments	1,30,93,362		17,25,580	
Grant release to New DUS Centres	2,44,10,938		3,50,55,212	
Grant release to Existing DUS Centres	9,16,28,253		14,18,12,744	
Grant release to Field Gene Bank	13,63,948		31,45,021	
Grant release for characterization and registration of farmers variety	12,77,503		21,15,208	
Grant release to Referral Labs	49,714		49,714	
Grant release to new establishment of seed bank	9,41,078	16,95,47,455	9,41,078	21,09,92,673
c) Others				
Income Tax Recoverable (Authority+Gene Fund)	87,335		71,784	
CPF Receivable	45,000		45,000	
Security Deposit- TATA Power	55,57,500		55,57,500	

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2025**

(Amount in Rupees)

	As at March 31, 2025		As at March 31, 2024	
Security Deposit- MTNL	1,000		1,000	
Security Deposit- PWD	3,00,000		3,00,000	
Common Service Charges Recoverable	36,78,165	96,69,000	-	59,75,284
3.Accrued Income				
a) On Investment from Earmarked/ Endowment funds	-		-	
b) On Investment -other				
(i) Interest Accrued on FD Account with SBI Union bank and Canara bank	32,19,004		2,60,28,463	
(ii) Interest Accrued on FD Account with SBI,Canara bank Union Bank (Gene Fund)	41,35,322		1,86,64,583	
c) on Loans and advance				
d) Others				
(i) Interest Accrued on Saving Account	-		3,92,995	
(ii) Interest Accrued on Fixed Deposits (Authority)	1,95,02,745		-	
(ii) Interest Accrued on Fixed Deposits (Gene Fund)	1,38,56,255		16,439	
(iii) Annual Fees Recoverable (Gene Fund)	19,28,000	4,26,41,326	19,28,000	4,70,30,480
Total (B)		22,31,06,047		27,47,56,097
Total (A+B)		1,22,03,85,995		40,91,42,192



Vipin Tyagi
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Registrar General



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Chairperson

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR
YEAR ENDED 31st MARCH, 2025**

(Amount in Rupees)

	For the year ended March 31, 2025	For the year ended March 31, 2024
SCHEDULE 12-INCOME FROM SALES/SERVICES		
1. Income From Sales	-	-
2. Income From Services	-	-
TOTAL	-	-

	For the year ended March 31, 2025		For the year ended March 31, 2024	
SCHEDULE 13-GRANTS / SUBSIDIES (Authority Fund)				
Central Government	45,00,00,572		41,09,19,825	
Less:- Refundable unutilised Grants	4,97,35,142		7,86,98,572	
Less:- Fund Utilized for Fixed Asset	14,71,511		36,04,090	
Less:- Transfer to Capital Grant	11,66,01,606	28,21,92,313	4,50,29,030	28,35,88,133
State Government		-		-
Governement Agencies		-		-
Institutions/ Welfare bodies		-		-
International Organisations		-		-
Others		-		-
TOTAL		28,21,92,313		28,35,88,133
GRANTS / SUBSIDIES(Gene Fund)				
Contribution from Authority Fund		3,00,00,000		3,00,00,000
TOTAL		3,00,00,000		3,00,00,000



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**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR
YEAR ENDED 31st MARCH, 2025**

(Amount in Rupees)

	For the year ended March 31, 2025	For the year ended March 31, 2024
SCHEDULE 14 - FEES / SUBSCRIPTIONS(Authority Fund)		
DUS Test Fee	83,60,900	1,01,54,150
Entrance Fees/Application Fees	1,31,13,151	1,05,69,000
Subscription /PV Fees	2,84,500	26,85,500
Annual Renewal Fees	39,98,000	1,08,37,313
TOTAL	2,57,56,551	3,42,45,963
FEES / SUBSCRIPTIONS(Gene Fund)		
Share from sale of Seeds/Royalty	90,78,871	2,49,99,221
Annual Fee	19,92,441	40,89,680
TOTAL	1,10,71,312	2,90,88,901

	Investment from Earmarked Fund		Investment - Others	
	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2025	For the year ended March 31, 2024
SCHEDULE 15 - INCOME FROM INVESTMENTS				
1. Interest				
a) On Govt. Securities	-	-	-	-
b) Other Bonds/Debenture	-	-	-	-
c) on Fixed Deposits	-	-	2,00,42,220	3,16,18,539
2. Dividends				
a) On shares	-	-	-	-
b) On Mutual Funds Securities	-	-	-	-
3. Rents	-	-	-	-
4. Others	-	-	-	-
TOTAL	-	-	2,00,42,220	3,16,18,539

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR
YEAR ENDED 31st MARCH, 2025**

(Amount in Rupees)

	Investment from Earmarked Fund		Investment - Others	
	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2025	For the year ended March 31, 2024
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS				
Gene Fund				
1. Interest				
a) On Govt. Securities	-	-	-	-
b) Other Bonds/Debenture	-	-	-	-
c) on Fixed Deposits	-	-	1,87,06,228	2,67,72,348
2. Dividends				
a) On shares	-	-	-	-
b) On Mutual Funds Securities	-	-	-	-
3. Rents	-	-	-	-
4. Others	-	-	-	-
TOTAL	-	-	1,87,06,228	2,67,72,348
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS	-	-		



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**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR
YEAR ENDED 31st MARCH, 2025**

(Amount in Rupees)

	For the year ended March 31, 2025	For the year ended March 31, 2024
SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.		
Income from Royalty	-	-
Income from Publication	-	-
Others	-	-
TOTAL	-	-

	For the year ended March 31, 2025	For the year ended March 31, 2024
SCHEDULE 17 - INTEREST EARNED (Authority Fund)		
1. On Term Deposit/Fixed Deposit		
With Scheduled Banks		
Fixed Deposit (SBI)	7,78,219	-
Fixed Deposit (Canara Bank)	2,13,76,762	6,19,962
With Non-Scheduled Banks	-	-
With Institutions	-	-
Others	-	-
2. On Saving Accounts		
With Scheduled Banks (Canara Bank)	26,72,685	20,01,580
With Scheduled Banks (SBI)	4,415	6,656
With Scheduled Banks (BOM)	4,096	3,370
With Scheduled Banks (UBI)	79,981	30,704
With Scheduled Banks (ICICI)	1,298	953
With Scheduled Banks (HDFC)	2,834	-
3. On Loan	-	-
4. Interest on Debtors and other receivables	5,09,711	1,25,547
5. Interest from Income Tax Department	-	1,30,980
TOTAL	2,54,30,001	29,19,752

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR
YEAR ENDED 31st MARCH, 2025**

(Amount in Rupees)

	For the year ended March 31, 2025	For the year ended March 31, 2024
INTEREST EARNED (Gene Fund)		
1. On Term Deposit/Fixed Deposit		
Interest Earned on Fixed deposit	1,38,68,585	16,439
TOTAL	1,38,68,585	16,439



Vipin Tyagi
Financial Advisor



D.K. Agarwal
Registrar General



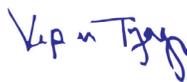
Trilochan Mohapatra
Chairperson

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR
YEAR ENDED 31st MARCH, 2025**

(Amount in Rupees)

	For the year ended March 31, 2025	For the year ended March 31, 2024
SCHEDULE 18- OTHER INCOME		
Sale of Old Newspaper, Periodicals & scrap	-	630
Liability Written Back	1,41,604	16,340
Miscellaneous Income (Others)	1,68,57,749	1,64,33,116
Common Service Charges	36,78,165	-
TOTAL	2,06,77,518	1,64,50,086
OTHER INCOME (Gene Fund)		
Misc. Income	73,67,669	34,96,515
TOTAL	73,67,669	34,96,515

	For the year ended March 31, 2025	For the year ended March 31, 2024
SCHEDULE 19- INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS		
Closing Stock		
Finished Goods	-	-
Work in Progress	-	-
Opening Stock		
Finished Goods	-	-
Work in Progress	-	-
Net Increase/(Decrease)	-	-



Vipin Tyagi
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Registrar General

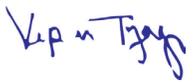


Trilochan Mohapatra
Chairperson

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR
YEAR ENDED 31st MARCH, 2025**

(Amount in Rupees)

	For the year ended March 31, 2025	For the year ended March 31, 2024
SCHEDULE 20- ESTABLISHMENT EXPENSES		
Basic Pay	1,57,47,800	1,68,15,148
Pension/Commuted Pension	11,16,189	10,93,524
Deputaion Allowance	-	52,418
Bonus	34,540	34,540
Dearness Allowance	89,42,451	76,82,346
Transport Allowance	11,80,674	11,32,028
Contribution to New Pension Scheme	24,72,158	22,03,008
Honorarium	-	60,000
House Rent Allowance	30,07,683	27,88,025
Leave Encashment	20,93,774	19,28,095
Leave Salary & Pension Contribution	9,12,507	19,74,530
Leave Travel Concession	28,439	30,342
Children Education Allowance	4,72,500	4,01,646
Hostel Subsidy	1,01,250	-
Gratuity	6,20,702	15,43,236
Staff Welfare Expenses (Medical Expenses)	11,15,999	4,09,427
TOTAL	3,78,46,666	3,81,48,313


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**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR
YEAR ENDED 31st MARCH, 2025**

(Amount in Rupees)

	For the year ended March 31, 2025	For the year ended March 31, 2024
SCHEDULE-21 - OTHER ADMINISTRATIVE EXPENSES ETC. (Authority)		
Audit Fee	1,00,000	1,80,000
Common Service Charges	6,68,135	16,88,725
Electricity & Water exp.	1,52,07,256	19,22,850
Expenses on Exhibitions, workshop and Seminars	51,41,194	24,25,088
Expenses on Training & Awareness Programme	2,07,84,832	33,96,619
Expenses on International Seminar/ Workshops	-	72,67,226
Hire Charges-Committee Rooms	1,85,590	5,39,195
Hire Charges-Vehicles	21,06,080	21,12,577
Hire Charges-POS Machine	5,900	7,080
Hospitality Expenses	3,07,805	4,72,674
House Keeping/Office Maintenance	72,56,098	2,34,118
Insurance	19,167	12,156
Miscellaneous Expenses	19,33,399	13,83,170
Books and Periodicals	1,47,513	1,12,015
Postage, Telecommunication & Telephone	13,63,862	12,94,818
Printing & Stationery	23,11,650	12,52,166
Professional Charges	39,27,514	46,35,612
Legal Expenses	3,246	2,43,100
Publicity & Advertisement	31,615	28,265
Rent, Rates and Taxes	11,65,077	13,07,253
Vehicle Running and Maintenance	1,36,880	1,24,441
Repair & Maintenance	3,25,601	2,76,089
Rajbhasha	-	92,000
Sitting Charges	2,28,000	96,000
Subscription Fee paid	22,737	14,854

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR
YEAR ENDED 31st MARCH, 2025**

(Amount in Rupees)

	For the year ended March 31, 2025	For the year ended March 31, 2024
Bank charges	42,650	35,584
Wages	2,59,94,171	2,43,35,896
Watch & Ward	38,94,108	29,12,615
Travelling -Domestic (Staff)	19,16,409	22,18,248
Travelling -Domestic (Outsider)	7,26,606	5,45,851
Travelling -Foreign (Staff)	-	2,35,033
Travelling -Foreign (Outsider)	-	10,593
Global Symposium Expenses	-	1,84,09,477
TOTAL	9,59,53,095	7,98,21,388
OTHER ADMINISTRATIVE EXPENSES ETC. (Gene Fund)		
Event Management	-	3,15,792
Sitting Fee	12,000	4,000
Publicity & Advertisement	4,99,790	10,67,392
Misc. Exp	11,119	-
Travelling -Domestic (Staff)	2,07,775	93,948
Travelling - Outsiders	2,24,222	10,43,263
Reward & Award	-	88,00,000
Memento	-	1,32,360
Bank charges	1,074	1,102
TOTAL	9,55,980	1,14,57,857



Vipin Tyagi
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D.K. Agarwal
Registrar General



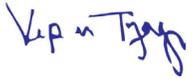
Trilochan Mohapatra
Chairperson

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR
YEAR ENDED 31st MARCH, 2025**

(Amount in Rupees)

	For the year ended March 31, 2025	For the year ended March 31, 2024
SCHEDULE-22-EXPENDITURE ON GRANTS, SUBSIDIES ETC.		
Grants given to Institutions / Org.	11,19,14,586	11,52,49,780
Expenses incurred on Projects	1,31,99,967	1,68,12,958
Contribution to Gene Fund	3,00,00,000	3,00,00,000
TOTAL	15,51,14,553	16,20,62,738

	For the year ended March 31, 2025	For the year ended March 31, 2024
SCHEDULE-23-INTEREST		
On Fixed Loans	-	-
On Other specific Loans	-	-
Interest Paid - Govt.	42,31,131	13,86,761
Others	-	-
TOTAL	42,31,131	13,86,761
Gene Fund		
On Other specific Loans (GENE FUND)	-	-
TOTAL	-	-


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Trilochan Mohapatra
Chairperson

SCHEDULE -24**SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED
31st March, 2025****1. ACCOUNTING CONVENTION**

The Financial Statements are prepared under the historical cost convention, in accordance with Generally Accepted Accounting Principles (GAAP), the applicable mandatory Accounting Standards (AS) issued by Institute of Chartered Accountants of India and relevant presentational requirements for Central Autonomous Bodies as prescribed by Controller General of Accounts. The Authority follows the accrual method of accounting in respect of all items of expenditure and income except where otherwise stated.

2. INVENTORY VALUATION

Stock of stores, consumables and other inventory items are valued at cost.

3. INVESTMENTS

- i. Investments classified as “Long Term Investments” are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.
- ii. Investments classified as “Current” are carried at lower of cost and fair value. Provision for shortfall on the value of such investments is made for each investment considered individually and not on a global basis.
- iii. Cost includes acquisition expenses like brokerage, transfer stamps.

4. FIXED ASSETS

- a) Fixed Assets are accounted for after these are taken on charge duly inspected.
- b) Fixed Assets are stated at cost less accumulated depreciation. Cost comprises the purchase price, inward freight, duties & taxes and any other directly attributable cost of bringing the assets to its working conditions for its intended use. Financing cost relating to acquisition/ construction of qualifying fixed assets are also included to the extent they relate to the period till such assets are ready for their intended use.
- c) Fixed Assets received by way of non-monetary grants are capitalized at value stated by corresponding credit to Capital Reserve. Fixed Assets received as free gift are taken into account at nominal value of Re.1/-

5. DEPRECIATION

- a) Depreciation is provided on written down value method at rates specified in Income Tax Act, 1961.
- b) Each item of fixed assets costing Rs.5,000 and below are fully depreciated in the year of acquisition.
- c) Leasehold land amortized over the period of lease.

6. LEASE

Lease rentals are expensed with reference to lease terms.

7. IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of the asset exceeds its recoverable value. The impairment loss is charged to Income & Expenditure Statement for the year in which the asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimated or recoverable amount.

8. MISCELLANEOUS EXPENDITURE

Deferred revenue expenditure is written off over a period of 5 years from the year it is incurred.

9. GOVT. GRANTS / SUBSIDIES

- a)
 - i. Lump-sum grants-in-aid are received from Government of India for meeting the expenditure of recurring nature whether capital or revenue and salaries.
 - ii. Cost of depreciable assets created out of Grants in Aid is credited to “Corpus/Capital Fund” account.
 - iii. Unutilized Grants-in-Aid received from the Government at year end deducted from grants received and shown as liability, as payable to the Government. Where approval of the Government received for revalidation of unspent amount of previous year and its utilization in coming financial year, amount shown as payable to the Government again credited to grants for the year.
 - iv. Interest earned on Grants-in-Aid received from the Government paid to Consolidated Fund of India after end of financial year.
 - v. Grants-in-aid/subsidies given to DUS Centers and others after approval from Competent Authority is accounted for as amount available with the centers and on receipt of audited utilization certificate in the prescribed format from the respective DUS Centers/Others, actual expenditure incurred is debited to grants-in-aid to DUS centers/others account and balance amount as on last day of the year represents unspent balance available with the centers.
- b) In case when the center submits the utilization certificate for previous year after finalization of accounts, the expenditure is adjusted against provision made and if there is no provision the same is accounted for prior period adjustment account, as the case may be.
- c) In case actual expenditure incurred is more than grant paid, necessary liability is created for the excess amount incurred based on utilization certificate received and the amount is released on approval of Competent Authority and in case additional expenditure so incurred, is not found justified, the liability created is written back.
- d) Expenses incurred for maintaining the projects managed by the Authority are accounted for in the same manner as done in case of DUS centre.

10. FOREIGN CURRENCY TRANSACTIONS

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transactions.

11. RETIREMENT BENEFITS

- a) Authority's contributions paid/payable during the year to New Pension Scheme is recognized in the Income and Expenditure Statement.
- b) The liabilities in respect of Gratuity are provided on the basis of actuarial valuation ascertained annually at the year end.
- c) The liability for leave encashment to employees is ascertained annually on accrual basis based on actuarial valuation at the year end and provided for.

12. TAXATION

As per section 91 of PPV & FR Act 2001, the Authority is not liable to pay wealth tax, income-tax or any other tax in respect of their wealth, income, profits or gains derived.

13. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the Notes forming part of the accounts. Contingent assets are neither recognized nor disclosed in the financial statements.

14. INCOME AND EXPENSES

All the income and expenses of the year, except those specified later in this paragraph, are accounted for on accrual basis under the specific direct heads of accounts

- a) Income or Expenditure of earlier years, which arise as a result of errors or omissions in making provision/ creating the liability in the one or more prior periods, is accounted for under "Prior Period Adjustment" account.
- b) If actual expenditure or income exceeds the liability created /provision made on estimated basis, the same are accounted for on cash basis.
- c) Expenditure/Income accruing to the Authority on account of decision taken after the date of finalization of annual accounts and extra ordinary items, if any, having retrospective effect, is accounted for on cash basis.
- d) In determining the accounting treatment and manner of disclosure of an item in the Balance Sheet and/or Income and Expenditure Account, due consideration is given to the concept of materiality and hence pre paid/prior period items up to Rs.1000 in each case are accounted for to the natural heads of account on cash basis.

15. REVENUE RECOGNITION

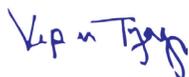
- a) Fee for Application/Registration, Fee for granting extension and for notice of opposition and contribution from any national and International Organization and from other sources are recognized as income on their receipt.
- b) (i) The DUS Test Fee received during the financial year 2013-14 and onwards is treated as income of the Authority in the year in which it is received.

- (ii) For DUS Test Fee received and grant paid there against for the period from 2008-09 to 2012-13, 50% grant paid to respective DUS Centre is to be adjusted against DUS Test Fee received based on registration certificate issued and Test report received so far in each case and balance 50% of grant is to be treated as income of the Authority instead of remitting to concerned DUS Centers. Simultaneously 30% share of the Authority of the total DUS Test Fee received is also to be treated as income. In those cases where test report has not yet been received the amount is to be settled as and when the test report is received.
- c) Amounts received for benefit sharing and compensation from the breeders, are treated as liability payable to claimants as and when such amounts are received.
- d) PVJ Subscription received in advance is accounted for as prepaid to the extent relates to next financial year.
- e) Interest income is recognized on a time proportion basis taking into account the amount outstanding and rate applicable.

16. SEPARATE DISCLOSURE

Separate disclosures are made in the Income and Expenditure Account in respect of:

- a) "Prior Period" items which comprise material items of income or expenses which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods.
- b) "Extra-ordinary" items, which are material items of income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the entity and, therefore, are not expected to recur frequently or regularly.
- c) Any item under the head "Miscellaneous Income" which exceeds 1 per cent of the gross income of the Authority or Rs.50,000/- whichever is higher, is shown against an appropriate account head in the Income and Expenditure Account.
- d) Any item under the head "Miscellaneous Expenses" which exceeds 1 per cent of the gross income or Rs.50,000/- whichever is higher is shown as a separate and distinct item against an appropriate account head in the Income and Expenditure Account.



Vipin Tyagi

Financial Advisor



D.K. Agarwal

Registrar General



Trilochan Mohapatra

Chairperson

Place: New Delhi

Date: 19th June, 2025

SCHEDULE -25
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS
FOR THE YEAR ENDED
31st MARCH 2025

1. Contingent liabilities

- (i) In a concerned Court case against the Authority regarding refund of fees of applicants who filed the applications before relevant Gazette notification amounting to Rs.29,15,000/- (Previous year Rs.29,15,000/-) approximately as intimated. Honorable High court has given its judgment for refund of such fees. The Authority has, however, taken stay orders against the verdict of the Honorable High Court.
- (ii) Amount of liability, if any, in respect of claims/court cases filed by the employees/parties are not ascertainable.

2. Capital Commitments

Estimated amount of contracts remaining to be executed on capital account and not provided for is Rs. NIL (Previous Year Rs.12,58,54,095/-) in connection with construction of Plant Authority Bhawan.

3. Lease Obligations

- a) The Authority has following lease arrangements for its Head Office and Branch Offices: -

Head Office/ Branch Office	Lessor	Lease Term	Lease rent for the year ended 31 st March, 2025 (Rs.)	Lease rent for the year ended 31 st March, 2024 (Rs.)
Delhi Head Office	ICAR, New Delhi	-	89,836/-	2,69,508/-
Guwahati Branch Office	Assam Agriculture University, Jorhat (AAU)	25 years	60,000/-	60,000/-
Ranchi Branch Office	Birsa Agricultural University (BAU), Ranchi	25 years	72,000/-	72,000/-
Shivamoga Branch Office	University of Agricultural and Horticultural Sciences, Shivamoga	25 years	3,15,600/-	3,15,600/-
Palampur Branch Office	CSK Himachal Pradesh Krishi Vishvavidyalaya, Palampur,	25 years	1,86,840/-	1,86,840/-
Pune Branch Office	Mahatma Phule Krishi Vidyapeeth, Rahuri	25 years	4,40,801/-	4,03,305/-

- b) ICAR has allotted 10,480 sq. mt. of land adjoining to Harbhajan Enclave in Pusa Complex, New Delhi to PPV & FRA vide letter no. 2(2)/2007 C Pt./ EC dated 24.01.2011 on lease basis for 30 years from 28.04.2011 which can be further extended on mutual agreement. A lease Deed has been executed on the 11th November 2013 between Indian Agriculture Research Institute (IARI) Indian Council of Agricultural Research (ICAR) and Protection of Plant Varieties and Farmers' Rights Authority (PPV&FRA) on a nominal lease rent of Re. 1/- p.a. The Authority has paid full amount of Rs.30/- for entire lease period of 30 years.

4. Construction of Authority Building

Land measuring 10,480 square meters has been transferred by ICAR/IARI to PPV&FRA in IARI adjoining Harbhajan Enclave, New Delhi on lease basis for 30 years. After completing all codal formalities, the Authority has started construction of the building after obtaining necessary clearances. Department of Agriculture & Farmers Welfare has initially approved the cost of Rs.1,27,38,82,365/- which was subsequently revised to Rs.1,38,25,75,493/- for construction of Plant Authority Bhawan. For construction activities till date an advance amount of Rs.1,34,79,20,019/- (Previous Year Rs.1,22,91,65,701/-) has been paid to Project Management Consultant M/s Uttar Pradesh Rajkiya Nirman Nigam Ltd. (UPRNNL) against which utilization certificate received for Rs.1,34,79,20,019/- (Previous Year Rs.1,21,96,29,957/-) and balance amount of Rs. NIL (Previous Year Rs.95,35,744/-) is shown as advance in accounts. Amount spent on construction of Plant Authority Bhawan lying in Capital Work in Progress under schedule 8 (B) has been transferred to respective head of assets during 2024-25, upon completion of the project, on the basis of utilization certificate received from M/s UPRNN, other expenses directly incurred by the Authority and considering the balance amount payable to M/s UPRNN.

5. Fixed Assets

As on 31st March 2025, the physical verification of assets was conducted by a team constituted by the management. It has been reported that there has been no shortage/excess of assets found.

6. Current Assets, Loans and Advances

- a) Rs. 45,000 is shown as advance receivable from Department of Agriculture and Farmer's Welfare, Government of India, New Delhi on account of Contributory Provident Fund (CPF) contribution of ex-chairperson. On the instructions of the Ministry, CPF was discontinued to the Chairperson; this amount has been paid by the Authority and has to be received back from ministry for which ministry has been requested but the refund is awaited.
- b) Movement in grants given to existing DUS centers (Annexure-B), new DUS centers (Annexure-C), Referral Laboratories (Annexure-D), Field Gene Banks (Annexure-E) and Training Centers (Annexure-F) is as under:-

As at 31st March, 2025

(Amount in Rupees)

Particulars	Existing DUS centers	New DUS centers	Referral Laboratories	Field Gene Banks	Training centers
Opening Balance as at 01st April, 2024	14,18,12,744/-	3,81,11,498/-	49,714/-	31,45,021/-	2,45,20,560/-
Add: Released during 2024-25	8,11,03,974/-	1,40,30,990/-	-	31,40,320/-	2,02,61,138/-
Add: Transfer	3,94,600/-	(3,94,600/-)	-	-	-
Add: Interest earned	2,97,433/-	1,69,680/-	-	468/-	322/-
Less: Utilizations Certificates received	13,18,32,647/-	2,52,88,049/-	-	49,21,861/-	82,32,396/-

Particulars	Existing DUS centers	New DUS centers	Referral Laboratories	Field Gene Banks	Training centers
Less: Refund received	1,47,851/-	-	-	-	15,14,558/-
Closing Balance as at 31st March, 2025	9,16,28,253/-	2,66,29,519/-	49,714/-	13,63,948/-	3,50,35,066/-

As at 31st March, 2024

(Amount in Rupees)

Particulars	Existing DUS centers	New DUS centers	Referral Laboratories	Field Gene Banks	Training centers
Opening Balance as at 01st April, 2023	11,53,71,141/-	4,35,38,818/-	49,714/-	43,88,090/-	2,72,98,134/-
Add: Released during 2023-24	8,77,57,642/-	2,96,64,902/-	-	28,94,858/-	33,75,003/-
Add: Transfer	1,52,75,096/-	(1,52,91,587/-)	-	-	(4,233/-)
Add: Interest earned	61,621/-	1,36,394/-	-	-	508/-
Less: Utilizations Certificates received	7,50,05,010/-	1,98,31,544/-	-	41,37,927/-	58,16,543/-
Less: Refund received	16,47,746/-	1,05,485/-	-	-	3,32,309/-
Closing Balance as at 31st March, 2024	14,18,12,744/-	3,81,11,498/-	49,714/-	31,45,021/-	2,45,20,560/-

- c) The advances outstanding are subject to reconciliation and confirmation by the DUS center/project authorities.
- d) Pending receipts of UCs for the year 2024-25 and earlier periods, from Existing DUS Centers, New DUS Centers, Field Gene Banks, Referral Laboratories, a provision has been made in the accounts of Rs.4,01,72,876/-/- (Previous Year Rs.7,07,39,918/-) for expenses against grants given to Institutions/organizations for the year 2024-25. In respect of Training Centers/Seminar & Conferences provision of Rs.2,18,25,567/- (Previous Year Rs.11,47,105/-) has been made during the year 2024-25, for expenses against grants given to Institutions/organizations for conducting training programmes/ Seminar & Conferences. Total provision as on 31st March 2025 in respect of Existing DUS Centers, New DUS Centers, Field Gene Banks and Referral Laboratories is Rs.10,89,70,986/- (Previous Year Rs.15,88,64,222/-) and for Training Centers/Seminar & Conferences is Rs. 3,48,83,990/- (Previous Year Rs.1,97,60,961/-).
- e) Annual fee has been considered as due on completion of one year from the date of registration of the crop variety. No annual fee has, however, been considered as receivable if validity period of the registered variety expires before the due date of annual fee. Further, as per gazette notification dated 26th August,2009, the breeders or agent and licensee are also required to pay a certain percentage of sale value of the seeds and royalty of the registered variety. No income for amount due could be accounted for in the absence of details of sale value available from breeders or agent and licensee in remaining cases for which necessary follow up action is being taken. In case any breeder, agent or licensee fails to deposit the fee for two consecutive

years, a notice is required to be issued and on failure of compliance with the directions in the notice, all the admissible protections are declared forfeited.

7. Taxation

As per section 91 of PPVFRA Act,2001, "Authority is not liable to pay any Wealth Tax, Income Tax, or any other tax in respect of their Wealth, Income, Profits or Gains derived", and hence no provision for current and deferred income tax has been made.

8. Imprest

Head Office and Branch Office wise closing balance of imprest is as under:-

(Amount in Rupees)

Head Office/ Branch Office	As at 31st March, 2025	As at 31st March, 2024
Delhi Head Office	NIL	NIL
Guwahati Branch Office	3,965/-	1,458/-
Ranchi Branch Office	5,288/-	2,514/-
Shivamoga Branch Office	NIL	957/-
Palampur Branch Office	NIL	1,066/-
Pune Branch Office	NIL	NIL
Total	9,253/-	5,995/-

9. Government Grants

Fixed asset purchased/capitalized during the year out of the grants received from the Government of India were added to Corpus/Capital Fund amounting to Rs.14,71,511/- (Previous year Rs.36,04,090/-).

10. Income from Common Services Charges

An amount of Rs.36,78,165/- (Previous Year Rs. NIL) has been booked as income towards Common Service Charges in respect of Plant Authority Bhawan from the co-occupants.

11. Retirement Benefits

- (A) **Gratuity**- Gratuity liability of the employees has been provided on actuarial valuation based upon total number of year of service rendered by the employee subject to a maximum amount of Rs. 25.00 Lacs. The summarized positions of gratuity liability recognized in the balance sheet are as under:-

(Amount in Rupees)

S. No.	Particulars	As at 31 st March, 2025	As at 31 st March, 2024
a)	Opening balance of present value of obligation	91,06,518	75,63,282
b)	Expenses recognized in the income and expenditure account	6,20,702	15,43,236
c)	Benefits paid	-	-
d)	Acquisition Adjustment	-	-
e)	Closing balance of present value of obligations	97,27,220	91,06,518

Actuarial assumptions

Particulars	2024-25	2023-24
Method used	Projected unit credit	Projected unit credit
Discounting rate	6.66%	7.23%
Future salary increase	5.50%	5.50%

- (B) **Leave Encashment** - The liability for earned leave to employee is ascertained based on actuarial valuation at the yearend taking into account leave earned, encashment, availed, lapsed and compensated absence while in service and on exit as per rules of the Authority in accordance with AS-15(R).

The summarized positions of earned leave liability including compensated absence are as under:-

(Amount in Rupees)

S. No.	Particulars	As at 31 st March, 2025	As at 31 st March, 2024
a)	Opening balance of present value of obligation	1,02,41,862/-	84,16,764/-
b)	Expenses recognized in the income and expenditure account	19,79,483/-	18,25,098/-
c)	Benefits paid	-	-
d)	Acquisition Adjustment	-	-
e)	Closing balance of present value of obligations	1,22,21,345/-	1,02,41,862/-

Actuarial assumptions

Particulars	2024-25	2023-24
Method used	Projected unit credit	Projected unit credit
Discounting rate	6.66%	7.23%
Future salary increase	5.50%	5.50%

12. Foreign Currency Transactions

During the year an amount of Rs. NIL (Previous Years Rs.1,06,72,684/-) has been remitted in foreign currency by the Authority.

13. Prior Period Adjustment Account

The utilizations against advances given to various DUS Centers, Projects and Training Centers were done on the basis of utilization certificate received up to the date of finalization of accounts for the year 2024-25. The utilization certificates received during the year relating to the period 2023-24 or earlier periods are adjusted against provision made and expenses in excess of provision have been accounted for under prior period expenses. Similarly for the income/expenses relating to earlier period for which no assets/liability was created in the respective years have also been accounted for in prior period adjustment account.

14. Letters have been issued to Existing DUS Centers, New DUS Centers, Field Gene Banks, Referral Laboratories and Training Centers for confirmation of balances with request to confirm the balances or send their comments in case of disagreement. In case of any discrepancy reported by the centers, necessary adjustment has been made in the books of accounts.

15. During the year in respect of unclassified receipts of Rs.1,67,60,970/- (Previous Year Rs.2,24,47,485/-) amount has been booked as Miscellaneous income Rs.1,67,60,970/-(Previous Year Rs.1,64,33,116/-) and Prior Period Income Rs.NIL (Previous Year Rs.60,14,369/-) for Authority and an amount of Rs. 73,67,669/- (Previous Year Rs.3,24,52,565/-) has been booked as Miscellaneous income Rs.73,67,669/- (Previous Year Rs.34,96,515/-) and Prior Period Income Rs. NIL (Previous Year Rs.2,89,56,050/-) for Gene Fund.
16. **Changes in Accounting Policy**
The Authority has made change in the Accounting Policy during the year to incorporate Accounting Policy on investments to depict the accounting treatment for investments. However, there is no financial impact of the same on Annual Accounts.
17. **Regrouping/ Reclassification/Rounding off/Reconciliation**
Previous year's figures have been regrouped/rearranged wherever considered necessary.
18. Accounting Policies and Notes to Accounts forming an integral part of the accounts.

**Vipin Tyagi**

Financial Advisor

**D.K. Agarwal**

Registrar General

**Trilochan Mohapatra**

Chairperson

Place: New Delhi

Date: 19th June, 2025

Annexure - A

Prior Period Adjustment Account

(Amount in Rupees)

S. No.	Head of Account	Dr.	Cr.	For the year ended March 31, 2025	For the year ended March 31, 2024
	Authority Fund				
1	Administration	14,650	-	14,650	10,18,240
2	Project Exp	3,150	-	3,150	-
3	Establishment	-	-	-	(1,61,958)
4	Interest	5,86,243	2,67,017	3,19,226	27,17,943
5	Depreciation	-	93,514	(93,514)	-
6	DUS/Registration Fee etc	4,02,000	-	4,02,000	(61,47,903)
	Total	10,06,043	3,60,531	6,45,512	(25,73,678)

Prior Period Adjustment Account

S. No.	Head of Account	Dr.	Cr.	For the year ended March 31, 2025	For the year ended March 31, 2024
	Gene Fund				
1	Interest	-	-	-	(11,39,093)
2	Annual/Renewal/Registration/DUS Fee etc	-	-	-	(2,91,17,203)
	Total	-	-	-	(3,02,56,296)



Vipin Tyagi
Financial Advisor



D.K. Agarwal
Registrar General



Trilochan Mohapatra
Chairperson

Annexure-B

Amount Available With the Centres (Existing DUS Centre)

Amount in Rupees

S. No.	Name of DUS Centre	Crop	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure related to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund during 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025
1	DTR & DCTB, Kurseong	Tea	1,00,000						1,00,000			1,00,000
2	BCKV, (Bidhan Chandra Krishi Visavidyalaya), Kalyani	Yam and Taro	5,10,211						5,10,211			5,10,211
3	NBPGR, ICAR-Unit, (RS), Shimla	Amaranth	19,041						19,041			19,041
4	Division of genetics, IARI, New Delhi		35,026						35,026			35,026
5	GBPUA&T (Govind Ballav Pant University of Agriculture & Technology), Pantnagar	Sorghum	27,475						27,475			27,475
6	IIHR, ICAR-Unit, Bangalore	Tuberrose & Carnation	5,04,918				-	3,24,466	8,29,384		8,05,114	24,270
7	CTCRI (Central Tuber Crops Research Institute), Thiruvananthapuram	Sweet Potato and Cassava	9,68,317				1,299		9,69,616		6,57,706	3,11,910
8	NBRI, ICAR-Unit, Lucknow	Gladiolus, Bougainvillea & Canna	8,64,639						8,64,639			8,64,639
9	NARP, (National Agri. Research Project), Pune	China Aster	1,00,000						1,00,000			1,00,000
10	BCKV, (Bidhan Chandra Krishi Visavidyalaya), Kalyani	Pointed Gourd	4,80,363	62,974				6,58,256	10,75,645			10,75,645
11	Division of Floriculture, IARI, ICAR-Unit, New Delhi	Rose & Chrysanthemum	1,24,295						1,24,295			1,24,295
12	IIHR, ICAR-Unit, Bangalore	Jasmine	5,61,863					3,84,319	9,46,182		6,98,417	2,47,765
13	Gene Campaign, (Characterization of Farmers Varieties), New Delhi	-	1,40,000						1,40,000			1,40,000
14	A&FP, (Agriculture & Food Production), Bhubneshwar	Rice	1,50,003						1,50,003			1,50,003
15	CIAH, Bikaner	-	6,71,663			-6,71,663			-			-

Annexure-B

Amount Available With the Centres (Existing DUS Centre)

S. No.	Name of DUS Centre	Crop	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure related to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund during 2024-25	Expenditure during 2024-25	Amount in Rupees	
												Closing Balance as on 31.03.2025	
16	CITH, (Central Institute for Tropical Horticulture), ICAR-Unit, Srinagar	Peach, Plum, Apple, Almond, Pear, Apricot & walnut	28,65,699		13,91,571		1,649	9,66,322	24,42,099		21,03,828	3,38,271	
17	CISH (Central Ins for Subtropical Horticulture), ICAR-Unit, Lucknow	Mango	17,60,673	1,80,488	13,61,382		9,442	15,71,595	17,99,840		8,82,627	9,17,213	
18	RARI, Durgapur, Jaipur	Barley	6,44,081		6,54,069			6,62,469	6,52,481			6,52,481	
19	UPASI, Coimbatore	Tea	2,00,000						2,00,000			2,00,000	
20	DFR (Dir. Of Floriculture) ICAR, PUNE	Tuberose	7,87,152		7,28,363		2,070	7,38,893	7,99,752			7,99,752	
21	IARI, Division of Floriculture, New Delhi	Bougainvillea	6,40,802	4,60,901				3,35,004	5,14,905		5,14,905	-	
22	MPKV, (Mathna Phule Krishi Viswavidyalaya), Rahuri (Pune Station)	China astar	6,65,000		3,42,573			2,26,605	5,49,032			5,49,032	
23	Division of Floriculture and Landscaping, IARI, New Delhi	Rose and Chrysanthemum	1,06,836						1,06,836			1,06,836	
24	IISR, Kozhikode, ICAR-Unit	Seed Spices	2,40,771						2,40,771			2,40,771	
25	UAS, Bangalore	Rice	2,54,467						2,54,467			2,54,467	
26	SKNAU, Jobner	Barley	85,554						85,554			85,554	
27	JNKVV, Jabalpur	Field Pea, Linseed & Lentil	5,08,806	776	35,628			14,56,398	19,28,800			19,28,800	
28	BCKV, (Bidhan Chandra Krishi Viswavidyalaya), Kalyani	Betel Vine	5,61,309		1,31,309				4,30,000			4,30,000	
29	IGKV, Raipur	Rice	3,39,079						3,39,079			3,39,079	
30	CIMAP, (Central Institute for Medicinal and Aromatic Plants), Lucknow	Medicinal Plants	2,98,808				4,782	2,36,239	5,39,829		5,30,727	9,102	
31	CAZRI, ICAR-Unit, Jodhpur	Pomegranate	1,58,111						1,58,111			1,58,111	
32	CIARH (Central Institute for Arid Horticulture), ICAR-Unit, Bikaner	Ber	3,01,587					4,27,413	7,29,000		7,14,032	14,968	

Annexure-B

Amount Available With the Centres (Existing DUS Centre)

Amount in Rupees

S. No.	Name of DUS Centre	Crop	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure related to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund during 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025
33	MPUA&T	Maize	3,00,000						3,00,000			3,00,000
34	P&AO, Agriculture College, Kolhapur	Maize	2,12,560						2,12,560			2,12,560
35	IARI, Division of Vegetable Science, New Delhi	Bottle gourd, Bitter Gourd, Pumpkin & Cucumber	9,81,705		7,31,624			7,44,224	9,94,305			9,94,305
36	SFRI (State Forestry Research Institute), Itanagar, Arunachal Pradesh	Orchid	21,481						21,481			21,481
37	IARI, Regional Station, Katrain	Cabbage and Cauliflower	12,73,609	4,13,609	5,36,221				3,23,779			3,23,779
38	IIHR, ICAR-Unit, Bangalore	Mango	4,45,142					3,78,458	8,23,600		4,61,044	3,62,556
39	NRC, ICAR-Unit, Trichy	Banana	3,54,514					4,25,236	7,79,750		7,36,676	43,074
40	TRA, Tocklai	Tea	6,99,932		6,99,890		15,124	4,52,568	4,67,734		-	4,67,734
41	CARI, ICAR-Unit, Port Blair	Noni	4,27,094					3,36,021	7,63,115			7,63,115
42	TNAU, Coimbatore	Small Millet	21,11,801		14,17,347			5,17,347	12,11,801			12,11,801
43	NBPGR, ICAR-Unit, New Delhi	Grain Amaranth	24,09,438						24,09,438			24,09,438
44	TNAU, Coimbatore	Jasmine	8,95,000		5,66,025			3,75,025	7,04,000			7,04,000
45	DGR, (Directorate of Groundnut Research), ICAR-Unit, Junagarh	Groundnut	5,41,876		2,86,870			2,53,254	5,08,260		5,08,260	-
46	Division of Vegetable Science, IARI, New Delhi	Chilli	5,47,304						5,47,304			5,47,304
47	Dr.Y.S.Parmar University of Horticulture & Forestry, Solan	Orchids	2,35,298						2,35,298			2,35,298
48	IIVR, (Indian Institute of Vegetable Research), ICAR-Unit, Varanasi	Cucurbits	4,98,218						4,98,218			4,98,218
49	JNKVV, Jabalpur	Sesame and Niger	10,19,967		6,28,722			2,75,155	6,66,400			6,66,400
50	IIHR, ICAR-Unit, Bangalore	Watermelon and Muskmelon	1,69,540					6,59,460	8,29,000		8,00,294	28,706

Annexure-B

Amount Available With the Centres (Existing DUS Centre)

S. No.	Name of DUS Centre	Crop	Amount in Rupees									
			Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure related to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund during 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025
51	CSRTI, (Central Sericultural Research and Training Institute), Mysore	Mulberry	6,14,253		1,68,004		16,852		4,63,101			4,63,101
52	JAU, (Jnagadh Agriculture University), Jannagar	Castor	6,72,028					6,72,028		6,04,906		67,122
53	Dr. Y. S. Parmar University of Horticulture & Forestry, Solan	Poplar Germplasm	8,90,000		5,87,639		12,613	3,96,350	7,11,324		7,06,610	4,714
54	ANGRAU, (Acharya NG Ranga Agricultural University), Hyderabad	Small Millet	5,08,701					5,08,701				5,08,701
55	IFGTB (Institute of Forest Genetics and Tree Breeding), Coimbatore	Eucalyptus and Casuarina	15,83,943	3,97,960	3,76,486		15,168	8,24,665				8,24,665
56	IIHR, ICAR-Unit, Bangalore	Amaranth, Spinach & Ridge Gourd	22,16,617	9,12,568	9,12,136			11,91,649		7,99,736	8,90,576	3,01,073
57	NRCSS, (National Research Centre for Seed Spices), ICAR-Unit, Ajmer	Seed Spices	4,91,840					6,71,635		1,79,795	4,77,440	1,94,195
58	AAU, (Assam Agriculture University), Jorhat	Rice	16,29,349	6,83,899	7,18,131			10,99,150		8,71,831		10,99,150
59	Division of Floriculture, IARI, ICAR-Unit, New Delhi	Marigold	9,98,400		6,82,057			7,36,000		4,19,657	7,19,832	16,168
60	VPKAS (Vivekananda Parvatiya Krishi Anusandhan Shala), ICAR-Unit, Almora	Rajma, Soybean & Maize	2,95,728					14,21,230		11,25,502	11,52,664	2,68,566
61	DOGR (Directorate of Onion and Garlic Research), ICAR-Unit, Raigarunagar	Onion and Garlic	10,64,849		4,72,745			10,59,550		4,67,446		10,59,550
62	NRC (National Research Centre for Orchid), ICAR-Unit, Sikkim	Orchids	5,13,638	2,08,743		3,00,000		6,04,895				6,04,895
63	NRCP, ICAR-Unit, Sholapur	Pomegranate	3,90,497					7,70,600		3,80,103	5,96,149	1,74,451
64	Division of Vegetable Science, IARI, ICAR-Unit, New Delhi	Onion and Garlic	8,43,655					19,27,038		10,83,383		19,27,038

Annexure-B

Amount Available With the Centres (Existing DUS Centre)

Amount in Rupees

S. No.	Name of DUS Centre	Crop	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure related to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund during 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025
65	IISR (Indian Institute of Sugarcane Research), ICAR-Unit, Lucknow	Sugarcane	4,16,849			-	-	8,00,094	12,16,943		7,39,566	4,77,377
66	IIHR, ICAR-Unit, Bangalore	Betel Vine	4,33,274					3,99,597	8,32,871		7,27,126	1,05,745
67	CSAUA&T (Chandra Sekhar Azad University of Agriculture and Technology), Kanpur	Mustard & Wheat	7,09,537	6,97,590				6,82,053	6,94,000			6,94,000
68	IISR, (Indian Institute of Spices Research), ICAR-Unit, Calicut	Spices	13,37,483	44,238	6,81,924		8,250	3,99,441	10,19,012			10,19,012
69	DSR (Directorate of Soybean Research), ICAR-Unit, Indore	Soybean	25,07,344	13,92,715	6,42,209			3,50,609	8,23,029			8,23,029
70	IIPR, (Indian Ins of Pulses Research), ICAR-Unit, Kanpur	Mungbean, Urdbean, Lentil, Rajma & Pea	28,19,921	13,94,355	7,49,546			6,57,946	13,33,966		7,79,000	5,54,966
71	BSKKV, Dapoli	Rice	2,20,816						2,20,816			2,20,816
72	NRC, (National Research Centre of Grapes), ICAR-Unit, Pune Maharashtra	Grapes	3,60,537					5,52,863	9,13,400		8,33,889	79,511
73	IARI, ICAR-Unit, Regional Station, Karnal	Rice	2,26,007					12,64,999	14,91,006		8,43,745	6,47,261
74	Sugarcane Breeding Institute, ICAR-Unit, Coimbatore	Sugarcane	15,95,327		10,04,063		5,208	16,58,746	22,55,218		15,03,319	7,51,899
75	IGKV, Raipur	Grow out Test (Rice)	4,25,027					8,78,993	13,04,020		6,11,116	6,92,904
76	Sugarcane Breeding Institute, ICAR-Unit, Karnal	Sugarcane	13,16,324	3,25,267	3,86,407			3,23,772	9,28,422			9,28,422
77	IIWBR, ICAR-Unit, Karnal	Barley & Wheat	20,48,715		13,88,850			26,69,251	33,29,116		6,76,443	26,52,673
78	DRMR (Directorate of Rapeseed and Mustard Research), ICAR-Unit, Bharatpur	Rapeseed and Mustard	5,81,283					4,05,713	9,86,996			9,86,996
79	RAU, Bikaner-Mandore AICPMIP, Jodhpur	Pearl Millet	34,046					4,62,414	4,96,460			4,96,460

Annexure-B

Amount Available With the Centres (Existing DUS Centre)

S. No.	Name of DUS Centre	Crop	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure related to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund during 2024-25	Expenditure during 2024-25	Amount in Rupees	
												Closing Balance as on 31.03.2025	
80	PAU, (Punjab Agriculture University), Ludhiana	Oat, Cowpea & Guinea Grass & Cotton	23,41,209	12,17,369	6,84,732			8,35,782	12,74,890		8,55,013	4,19,877	
81	Central Tuber Crops Research Institute, ICAR-Unit, Trivandrum	Elephant Footyam, Taro, Yam Bean & Greater Yam	19,07,009	5,70,860	6,14,912		2,597	3,36,315	10,60,149		6,87,368	3,72,781	
82	NRRI, (N Rice Research Institute), ICAR-Unit, Cuttack	Rice	6,34,511					14,15,070	20,49,581		13,82,089	6,67,492	
83	S. D. Agriculture University, Gujarat	Pulses	8,18,479						8,18,479			8,18,479	
84	PDKV, (Panjab Rao Deshmukh Krishi Viswavidyalaya), Akola	Pigeon Pea, Chickpea, Red Gram & Safflower	7,72,106					5,93,771	13,65,877		8,71,710	4,94,167	
85	Division of Vegetable Science, IARI, New Delhi	Amaranth, Palak, Ridge Gourd	21,06,659	5,96,007	6,37,340			7,47,985	16,21,297		7,07,528	9,13,769	
86	KAU, (Kerala Agricultural University), Thrissur	Orchid	14,90,437						14,90,437			14,90,437	
87	DMAPR (Dir. Medicinal & Aromatic Plant Research), Anand	Medicinal & Aromatic Plants	3,54,273					3,44,727	6,99,000		6,06,394	92,606	
88	CCSHAU (Choudhary Charan Singh Hisar Agriculture University), Hisar	Cotton & Chickpea	23,60,038	6,49,913	7,71,968			9,33,828	18,71,985			18,71,985	
89	IARI, ICAR-Unit, Regional Station, Indore	Wheat	14,84,378	5,95,665	5,27,854			5,41,254	9,02,113			9,02,113	
90	CPRI (Central Potato Research Institute), ICAR-Unit, Shimla	Potato	17,95,000		11,34,683			22,14,360	28,74,677			28,74,677	
91	ANGRAU, (Acharya NG Ranga Agril University), Hyderabad	Maize & Blackgram	3,51,000						3,51,000			3,51,000	
92	NEH Region Barapani Manipur & Nagaland	Rice	18,69,072		12,59,867			14,61,847	20,71,052		7,80,973	12,90,079	

Annexure-B

Amount Available With the Centres (Existing DUS Centre)

Amount in Rupees

S. No.	Name of DUS Centre	Crop	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure related to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund during 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025
93	Division of Vegetable Science, IARI, New Delhi	Cabbage and Cauliflower	10,53,400		8,43,284			15,16,105	17,26,221			17,26,221
94	PJTSAU, (Prof. Jayashankar Telengana State Agricultural University), Hyderabad	Maize	6,42,829					18,16,334	24,59,163		17,97,841	6,61,322
95	TNAU (Tamil Nadu Agricultural University), Coimbatore	Rice, Sunflower & Groundnut	7,58,470	2,80,295	90,011		19,371	7,77,113	11,84,648		8,59,999	3,24,649
96	CTCRI (Central Tuber Crops Research Institute), ICAR-Unit, Regional Station, Bhubaneswar	Sweet Potato and Cassava	21,82,675		11,20,075		3,462	7,09,613	17,75,675			17,75,675
97	IIMR, ICAR-Unit, Hyderabad	Sorghum	4,12,875				40,941	8,25,767	12,79,583		9,44,543	3,35,040
98	CRIJAFR, (Central Research Institute for Jute and Allied Fibres Research), Barrackpore & CSRS, Budbud	Jute	12,23,877	10,58,911		3,94,600	-	14,53,684	20,13,250			20,13,250
99	MPKV, Rahuri	Cotton	17,71,454	7,99,223	8,25,311			10,01,361	11,48,281		10,16,593	1,31,688
100	IIOR, ICAR-Unit, Hyderabad	Sunflower, Castor & Safflower	6,38,527					5,15,873	11,54,400		8,46,853	3,07,547
101	CPCRI, ICAR-Unit, Kerala	Coconut	3,03,504					3,75,246	6,78,750			6,78,750
102	UAS, GKVK, Bangalore	Small Millet	20,92,816	7,89,146	8,28,280			5,83,480	10,58,870			10,58,870
103	CISH, (Central Ins For Subtropical Horticulture), ICAR-Unit, Lucknow	Guava & Litchi	13,41,256		6,44,680		4,396	3,45,066	10,46,038			10,46,038
104	IIPR, (Indian Ins of Pulses Research), ICAR-Unit, Kanpur	Chickpea & Pigeon pea	5,44,221			-1,95,600		6,75,379	10,24,000			10,24,000
105	MPKV, Rahuri	Sorghum, Pearl Millet & Chickpea	36,37,125		10,68,925			18,99,124	44,67,324			44,67,324
106	IIHR, ICAR-Unit, Hassarghatta, Bangalore	Vegetables	27,053		23,29,195	32,86,347		19,93,730	29,77,935		27,94,203	1,83,732

Annexure-B

Amount Available With the Centres (Existing DUS Centre)

S. No.	Name of DUS Centre	Crop	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure related to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund during 2024-25	Expenditure during 2024-25	Amount in Rupees	
												Closing Balance as on 31.03.2025	
107	UAS (University of Agriculture Sciences), Dharwad	Cotton, Soybean, Groundnut, Durum Wheat and Sesame	5,14,613			-1,22,805		12,23,807	16,15,615		11,82,867	4,32,748	
108	IIHR, (Indian Ins for Horticultural Research), ICAR-Unit, Bangalore	Rose & Chrysanthemum	1,52,956					5,96,077	7,49,033		6,72,508	76,525	
109	IIRR, Hyderabad, ICAR-Unit, Hyderabad	Rice	48,40,178	30,09,690				7,84,266	26,14,754		12,53,142	13,61,612	
110	IIMR, ICAR-Unit, New Delhi	Maize	21,49,225	13,00,260			25,335	13,79,785	22,54,085		12,99,157	9,54,928	
111	CICR, Coimbatore	Cotton	9,60,403		6,04,083			8,17,606	11,73,926		11,73,926	-	
112	CICR, ICAR-Unit, (Central Institute For Cotton Research), Nagpur	Cotton	29,15,100		12,24,706			21,75,484	38,65,878		20,52,740	18,13,138	
113	IIVR, (Indian Institute of Vegetable Research), ICAR-Unit, Varanasi	Okra, Brinjal, Tomato, Cabbage & Cauliflower etc.	33,10,000	14,16,144	6,13,057			33,84,346	46,65,145		34,26,430	12,38,715	
114	CCRI, ICAR-Unit, Nagpur	Citrus, Acid Lime Sweet Orange & Mandarin	2,29,777					4,30,117	6,59,894			6,59,894	
115	IIHR, Bangalore	Chrysanthamum	8,14,216						8,14,216			8,14,216	
116	IARI, New delhi	Chrysanthamum	4,07,519					4,08,481	8,16,000		7,84,505	31,495	
117	IIVR (Indian Institute of Vegetable Research), Varanasi	Pointed Gourd	8,67,092		5,46,162			6,74,715	9,95,645		6,87,907	3,07,738	
118	IIHR, Bangalore	Crossandra	1,58,825					3,66,175	5,25,000		5,25,000	-	
119	ANGRAU, Guntur	Mesta and Roselle	8,21,453		3,95,942				4,25,511			4,25,511	
120	Dr. Y S R Horticulture University, Guntur, Andhra Pradesh	Chilli & Paprika	16,58,582	6,37,982	3,01,866			3,33,400	10,52,134			10,52,134	
121	Dr. Y S R Horticulture University, Guntur, Andhra Pradesh	Crossandra	4,25,000		2,38,000			2,38,000	4,25,000			4,25,000	
122	CSKHPKV, Palampur	Chilli, Paprika & Bell Pepper	2,019					9,08,981	9,11,000		2,81,935	6,29,065	

Annexure-B

Amount Available With the Centres (Existing DUS Centre)

Amount in Rupees

S. No.	Name of DUS Centre	Crop	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure related to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund during 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025
123	UHS, Bagalkote	Chilli, Paprika & Bell Pepper	2,77,768	2,000				9,01,232	11,77,000		7,81,840	3,95,160
124	SDAU,SK Nagar, Gujrat	Grain Amaranth	15,25,864	5,80,864	5,97,067			4,02,712	7,50,645			7,50,645
125	PDKV, AKOLA Collabrating Center	Mung Bean	8,79,857		6,35,634			7,34,977	9,79,200			2,62,232
126	CSKHPKV, Palampur	Buckwheat	78,839					6,76,806	7,55,645			53,552
127	CSAUA&T, Kanpur	Linseed	12,43,484	5,32,534					7,10,950			7,10,950
128	CIAH,Bikaner	Watermelon and Muskmelon	5,42,060		6,96,413	6,71,663		2,89,813	8,07,123			1,14,319
129	Comp. PAU, Ludhiana	Faba Bean	9,45,000		6,04,833			4,15,478	7,55,645			25,000
130	ICAR,Unit NBPGR,New Delhi	Faba Bean	10,20,159		11,27,286			3,14,891	2,07,764			2,07,764
131	Dir. NRC for Orchid	Orchid	3,00,000			(3,00,000)			-			-
132	ICAR- Directorate of Research, Puttur	Cashew	1,90,030					1,83,849	3,73,879			20,662
133	ICAR-AICRP Jodhpur	Pearl Millet	3,19,095					3,00,000	6,19,095			6,19,095
134	ICAR Unit CTCRI, Thiruvananthapuram	Yambean Greater	14,55,069	-	10,50,308		2,597	6,64,114	10,71,472			3,94,589
135	ICAR,Unit IIHR, Bangalore	Okra, Brinjal, Tomato, Bitter Gourd	32,86,347			(32,86,347)			-			-
136	IIPR Kanpur	Pigeon Pea	8,00,000		6,91,129	1,95,600		4,69,529	7,74,000			64,077
137	ACHE, NAU, Navsari Gujarat	Eucalyptus & Urophylla	1,87,596						1,87,596	1,45,809	41,787	-
138	BSKKV, Dapoli	Kokum	1,37,972						1,37,972			1,37,972
139	BSKKV, Dapoli	Nutmeg	3,01,241					3,50,759	6,52,000			67,796
140	CARI, Portblair	Mungbean, Cowpea & Pigion Pea	6,18,535					-	6,18,535			6,18,535
141	Central Coffee Research Institute, Karnataka	Coffee	8,73,084						8,73,084			3,06,908
142	CIAH, Bikaner	Aonla	1,33,298			(1,33,298)			-			-
143	CIAH, Bikaner	Bael	6,24,908			1,33,298		2,10,506	9,68,712			2,78,077

Annexure-B

Amount Available With the Centres (Existing DUS Centre)

Amount in Rupees

S. No.	Name of DUS Centre	Crop	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure related to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund during 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025
144	CIAH, Bikaner	Chironji & Tamrind	7,23,012	1,90,894	1,93,600			1,91,482	5,30,000		4,60,512	69,488
145	CIAH, Bikaner	Datepalm	2,92,582					3,81,418	6,74,000		5,80,941	93,059
146	CIAH, Bikaer	Jamun	4,97,804	1,96,251				1,63,811	4,65,364		1,47,251	3,18,113
147	CISH, Lucknow	Aonla	2,61,894					3,83,706	6,45,600		4,51,162	1,94,438
148	CISH, Lucknow	Bael	2,54,739				9,079	4,34,723	6,98,541		6,55,480	43,061
149	CISH, Lucknow	Jamun	9,10,600		5,74,460		4,558	2,71,399	6,12,097		5,93,986	18,111
150	UAS, Dharwad	Durum Wheat	8,86,700		7,03,141	1,22,805		4,32,636	7,39,000		4,47,926	2,91,074
151	CPCRI, Karnataka	Arecanut	12,31,723	2,36,723	4,13,226			87,078	6,68,852			6,68,852
152	CPCRI, Karnataka	Cocoa	10,61,000		3,20,444				7,40,556			7,40,556
153	CTRI, Rajahmundry	Bidi & Tabbaco	9,67,514	6,64,968				4,73,889	7,76,435			7,76,435
154	DFR, Pune	Rose	3,04,983		(40)			4,55,589	7,60,612			7,60,612
155	IARI, New Delhi	Gladlious	3,06,310					3,92,488	6,98,798		6,62,968	35,830
156	GBPU&T (Govind Ballav Pant University of Agriculture & Technology), Pantnagar	Oat & Cowpea	80,476						80,476			80,476
157	IARI, Division of fruits, New Delhi	Lemon & pummelo	3,50,000		3,46,008			8,20,008	8,24,000		4,86,130	3,37,870
158	IARI, New Delhi	Raddish & Carrot	16,11,203		12,02,665			6,15,491	10,24,029			10,24,029
159	IARI, Reg. Station, Katrain, Kullu	Raddish & Carrot	4,81,335					2,42,665	7,24,000			7,24,000
160	IFGTB (Institute of Forest Genetics and Tree Breeding), Coimbatore	Tectona Grandis	11,96,366	9,04,013			67,050	4,22,005	7,81,408		4,91,502	2,89,906
161	IGFRI, Jhansi	Oat, Cowpea, Guinea Grass	1,33,240						1,33,240			1,33,240
162	IIHR, Bangalore	Dolichos Bean	5,44,472	5,251				1,89,528	7,28,749			7,28,749
163	IIHR, Bangalore	Marigold	9,77,584		6,11,444			3,49,004	7,15,144		5,72,648	1,42,496
164	IIHR, Bangalore	China Aster	5,23,398					3,50,243	8,73,641			8,73,641

Annexure-B

Amount Available With the Centres (Existing DUS Centre)

Amount in Rupees

S. No.	Name of DUS Centre	Crop	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure related to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund during 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025
165	NEH, Region, UMIAM, Meghalaya	Lemon & pummelo	1,03,810					4,26,190	5,30,000		3,18,870	2,11,130
166	NRC	Cashewnut	95,121						95,121			95,121
167	SKUAST-K, Srinagar	Rajmash & valley	5,68,445		5,84,579		18,176		2,042	2,042		-
168	CIMAP, Lucknow	Aswagandha	-		1,07,880		7,414	8,36,880	7,36,414		4,91,014	2,45,400
	TOTAL		14,18,12,744	2,34,11,046	4,60,46,801	3,94,600	2,97,433	8,11,03,974	15,41,50,903	1,47,851	6,23,74,800	9,16,28,253



Vipin Tyagi

Financial Advisor



D.K. Agarwal

Registrar General



Trilochan Mohapatra

Chairperson

Annexure-C

Amount Available With the Centres (New DUS Centre)

S.No.	Name of the New DUS Centre	Crop	Amount in Rupees									
			Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025.	
1	IIHR, ICAR-Unit, Bangalore	Papaya and Custard Apple	6,16,189						3,43,419	9,59,608	5,42,024	4,17,584
2	PAU, (Farnes awareness)	Guinea Grass	7,350							7,350		7,350
3	HFRI, Shimla	Conifers	28,563							28,563		28,563
4	JNKVV (Jawaharlal Nehru Krishi Viswavidyalaya), Jabalpur	Small Millets	38,399							38,399		38,399
5	Dr.Y.S.Parmar University of Horticulture & Forestry, Solan	Carnation	8,25,051		5,23,635			15,981	4,72,266	7,89,663	5,29,999	2,59,664
6	TNAU,Coimbatore	Papaya and Custard Apple	4,87,037		2,61,750				3,61,750	5,87,037		5,87,037
7	UHS, Bagalkot	Moringa Oleifera Lam	6,25,000		3,14,300			3,565	2,34,767	5,49,032		5,49,032
8	TNAU,Coimbatore	Neem, Karanj & Jatrapaha	2,96,685						2,38,315	5,35,000		5,35,000
9	Dr. Y. S. Parmar University of Horticulture & Forestry, Solan	Willow (Salix Species)	2,64,225					7,099	3,93,044	6,64,368	6,64,368	-
10	NRCSS, Ajmer	Ajwain, Dill, Nigella, Celery & Anise	5,62,255							5,62,255	3,60,000	2,02,255
11	Dr.Y.S.Parmar University of Horticulture & Forestry, Solan	Ajwain, Dill, Nigella, Celery & Anise	3,891					10,389	5,29,767	5,44,047	4,13,203	1,30,844
12	IFGTB, Coimbatore	Ailanthus	51,078	85,740				34,662	1,91,000	1,91,000		1,91,000
13	IFGTB, Coimbatore	Red Sanders & Indian Sandal wood	51,533							51,533		51,533
14	IIHR, ICAR-Unit, Bangalore	Gerbera	8,69,997	3,31,398					2,12,046	7,50,645	6,61,839	88,806
15	UAS Dharwad	Cowpea	2,74,880						9,13,681	11,88,561	7,94,043	3,94,518
16	ICAR Research Complex for NEH Region(Barapani)	Colocasia	4,93,446							4,93,446		4,93,446

Annexure-C

Amount Available With the Centres (New DUS Centre)

Amount in Rupees

S.No.	Name of the New DUS Centre	Crop	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-24	Transfer Inward/ outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025.
17	Dr. Y. S. Parmar University of Horticulture & Forestry, Solan	Seabuckthorn	8,90,000		5,71,792		24,198	3,71,151	7,13,557	5,17,868	1,95,689
18	UAS, Dharwad	Horsegram, Mothbean, Clusterbean & Lathyrus	4,49,000						4,49,000		4,49,000
19	IARI, Division of vegetable, ICAR-Unit, New Delhi	Radish and Carrot	-					3,00,000	3,00,000		3,00,000
20	IIHR, ICAR-Unit, Bangalore	-	2,16,830						2,16,830		2,16,830
21	SASRD, Nagaland University	Chow- Chow	2,05,000						2,05,000		2,05,000
22	UAS, GKVK, Bangalore	Jackfruit	12,23,400		7,84,945			4,97,545	9,36,000		9,36,000
23	IARI, New Delhi	Broccoli	1,90,237	1,63,866				2,48,629	2,75,000		2,75,000
24	BSKVV, Dapoli	Kokum	-					4,47,028	4,47,028		4,47,028
25	UAS, Dharwad	Germplasm- Roselle of Mesta	2,23,592						2,23,592		2,23,592
26	NEIST, JORHAT	Lemon Grass	1,00,000						1,00,000		1,00,000
27	SKAUST- K, Srinagar (Saffron)	Saffron	9,30,000		4,07,383		14,720	2,83,506	8,20,843		8,20,843
28	Dr. Y. S. Parmar University of Horticulture and Forestry, Solan (Regional stn. Sirmour)	Dahlia	240					9,22,760	9,23,000		9,23,000
29	UAS, DHARWAD	(New Establishment of Seed Bank)	93,883						93,883		93,883
30	College of Agriculture, Vijayapur, Karnataka	(New Estb. of Seed Bank) (Rabi Sorghum, wheat & Redgram)	2,46,577						2,46,577		2,46,577
31	BSKVV, Dapoli , Maharashtra	(New Estb. of Seed Bank)	1,07,929						1,07,929		1,07,929
32	BAU, Sabour, Bhagalpur	New Estb. of Seed Bank (cereals, Pulses and Vegetables)	1,72,549						1,72,549		1,72,549

Annexure-C

Amount Available With the Centres (New DUS Centre)

Amount in Rupees

S.No.	Name of the New DUS Centre	Crop	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025.
33	NDUA&T, Kumarganj, Faizabad	New Estb. of Seed Bank (Minor seed spices grown in farmers field)	88,384						88,384		88,384
34	UAHS, Shivamogga, Karnataka	New Estb. of Seed Bank	2,31,756						2,31,756		2,31,756
35	UAHS, Shivamogga	Anthurium	1,77,728	1,60,365				7,11,637	7,29,000		7,29,000
36	SKUAST, Srinagar	Kalazeera	9,30,000		3,56,730		11,635	2,35,914	8,20,819		8,20,819
37	NEH, Region, Barapani (Nagaland)	Elephant foot Yam & Taro	2,00,000						2,00,000		2,00,000
38	BCKV, Kalyani	Dahlia & Hibiscus	3,81,280						3,81,280		3,81,280
39	CRIJAE, BARRACKPORE	Mesta and Roselle	19,84,118	7,56,118	8,33,031	(3,94,600)			369		369
40	IIHR, Bangalore	Sapota	1,67,692						1,67,692		1,67,692
41	IIOR, Hyderabad	Niger	1,13,734						1,13,734		1,13,734
42	TNAU, Coimbatore	Black Gram	12,22,483	4,96,075	4,96,138		12,782	7,93,948	10,37,000	4,32,226	6,04,774
43	IARI, New Delhi	Sponge Gourd	9,82,138	7,14,611	1,33,593			1,41,066	2,75,000		2,75,000
44	IIVR, Varanasi	Sponge Gourd	9,30,000	8,54,709				7,71,000	8,46,291		8,46,291
45	Navsari Agricultural University (NAU), Gujarat	Sapota	3,70,870						3,70,870		3,70,870
46	SKUAST, Kashmir	Knol- Khol	-						-		-
47	CITH, SRINAGAR	Vegetable Kale	1,74,697						1,74,697		1,74,697
48	UAS- GKVK, Bangalore	Brown Top Millet	9,00,000						9,00,000		9,00,000
49	IARI, New Delhi	Lettuce	21,215					1,05,180	1,26,395		1,26,395
50	NBPGR, RS, Shimla	Grain Amaranth & Buck Wheat	4,39,994		4,39,994			4,75,651	4,75,651	4,38,989	36,662
51	Comptroller, SKUAST-K, Srinagar	Pran	2,83,388						2,83,388		2,83,388
52	Comptroller, SKUAST-K, Srinagar	Turnip	1,26,888						1,26,888		1,26,888

Annexure-C

Amount Available With the Centres (New DUS Centre)

S.No.	Name of the New DUS Centre	Crop	Amount in Rupees										
			Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025.		
53	IIHR, Bangalore	Curry Leaves	3,22,250		2,80,362					2,30,821	2,72,709	39,709	2,33,000
54	NRC on Litchi, Muzaffarpur	Litchi & Guava	10,31,616	6,52,065						3,71,094	7,50,645	-	7,50,645
55	UAS, GKVK, Bangalore	Chilli, Bell Peprika	10,73,600		10,36,649			1,125		1,86,049	2,24,125	88,946	1,35,179
56	SKUAST-K, Srinagar	Daffodils	4,50,000								4,50,000		4,50,000
57	CITH, Srinagar	parn	1,71,997								1,71,997		1,71,997
58	Icar Unit IIHR, Bangalore	Dragon Fruit	-	51,556						13,61,556	13,10,000	13,10,000	-
59	ICAR-IIVR, Varanasi	Velvet Bean	3,00,000								3,00,000		3,00,000
60	UAS, GKVK, Bangalore	BAMBARA GROUNDNUT	9,00,000								9,00,000		9,00,000
61	IIVR, Varanasi	Ash Gourd, Snake Gourd, Ivy Gourd	7,49,749		7,33,288						16,461		16,461
62	Agharkar Research institute, Pune	Grapes	6,16,000								6,16,000		6,16,000
63	CSKHPKV, Palampur	Barley	3,52,000		2,55,152						96,848		96,848
64	JNKVV, Jabalpur	Farmers Varieties	6,16,000		98,236						5,17,764		5,17,764
65	SKUAST-K, Srinagar	Paprika & Land Races	5,31,208		4,93,658			9,341			46,891		46,891
66	BAU, Sabour, BPS Agri College, Purnea	Makhana	7,81,000								7,81,000		7,81,000
67	CIAH, Bikaner	Khejri	7,81,000		4,20,982						3,60,018		3,60,018
68	CIAH, Bikaner	Mahua	6,42,122		5,09,439					1,50,000	2,82,683		2,82,683
69	CISH, Lucknow	Karonda	7,81,000								7,81,000		7,81,000
70	CIMAP, LUCKNOW	Ocimum SPP	7,11,775		6,58,375			964			54,364		54,364
71	TNAU, Coimbatore	Polymrah	7,81,000		3,52,999						4,28,001		4,28,001
72	IARI, New Delhi	Summer Squash	7,81,000		7,52,494						28,506		28,506
73	DMAPR, Anand, Gujarat	Ocimum SPP	7,81,000		6,50,660						1,30,340		1,30,340
74	IIHR, Bangalore	Summer Squash	7,81,000		2,37,078						5,43,922		5,43,922
75	NAU, Navsari, Gujarat	Adenium	7,81,000		6,80,602						1,00,398		1,00,398

Annexure-C

Amount Available With the Centres (New DUS Centre)

S.No.	Name of the New DUS Centre	Crop	Amount in Rupees									
			Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-24	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025.	
76	NBPGR, RS, Shimla	Quinoa Spp	7,81,000		7,16,826					64,174	-	64,174
77	UAS, GKVK, Bangalore	Quinoa Spp	7,81,000							7,81,000		7,81,000
78	YSPUH& F, Solan	Alestromeria	7,81,000				4,762			7,85,762		7,85,762
79	YSPUH&F, Solan	Kiwifruit	7,81,000		5,82,000		18,457			2,17,457	-	2,17,457
80	CITH, Srinagar	Olive	-						7,29,000	7,29,000	4,29,960	2,99,040
81	RRUI, Rubber Board, Kottayam	Rubber	-						8,07,400	8,07,400	2,16,281	5,91,119
	TOTAL		3,81,11,498	42,66,503	1,35,82,091	-3,94,600	1,69,680	1,40,30,990	3,40,68,974	74,39,455	2,66,29,519	



Vipin Tyagi

Financial Advisor



D.K. Agarwal

Registrar General



Trilochan Mohapatra

Chairperson

Annexure-D

**DETAILS OF AMOUNT AVAILABLE WITH THE ORGANIZATIONS/
CENTERS UNDER REFERRAL LABORATORIES**

Amount in Rupees

S. No.	Name of Centre	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure related to 2023-24	Release During 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025
1	NRRI, Cuttack	49,714	-	-	-	-	49,714
	Total	49,714	-	-	-	-	49,714



Vipin Tyagi
Financial Advisor



D.K. Agarwal
Registrar General



Trilochan Mohapatra
Chairperson

Annexure-E

**DETAILS OF AMOUNT AVAILABLE WITH THE ORGANIZATIONS/
CENTERS UNDER FIELD GENE BANK**

S. No.	Name of Centers	Amount in Rupees							
		Opening balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-24	Interest Received	Release During 2024-25	Total funds available During 2024-25	Expenditure during 2024-25	Closing Balance as on 31.03.2025
1	Dr. Balasaheb Konkan Krishi Vidyapeeth, Dapoli	4,37,372	-	4,37,372	-	9,14,141	9,14,141	3,54,178	5,59,963
2	NBPGR, New Delhi	13,06,288	-	13,06,288	468	9,99,824	10,00,292	2,92,565	7,07,727
3	YSPUH, Solan	14,01,361	-	11,06,355	-	12,26,355	15,21,361	14,25,103	96,258
	TOTAL	31,45,021	-	28,50,015	468	31,40,320	34,35,794	20,71,846	13,63,948


Vipin Tyagi

Financial Advisor


D.K. Agarwal

Registrar General



Trilochan Mohapatra
Chairperson

Annexure-F

Grant Given to the Organisation/ Centre for Training & Awareness

Amount in Rupees

S. No.	Name of Beneficiary	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-2024	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund	Expenditure during 2024-25	Closing Balance as on 31.03.2025
1	Add. Dir. (F.C) Agric Depart of Agri,Sikkim	80,000					-	80,000			80,000
2	Anand Agri. Uni., Anand,Gujarat	2,41,819	86,297					1,55,522	1,55,522		-
3	Assam Agri. Uni., Jorhat (AAU)	2,75,000	40,000	2,30,000				5,000	5,000		-
4	Banaras Hindu Uni., Varanasi (BHU) Mirzapur	80,000	80,000					-			-
5	Bidhan Chandra Krishi Viswa Vidyalaya, Kalyani (BCKV)	1,270						1,270			1,270
6	Birsa Agri. Uni., Ranchi(BAU)	99,417					1,50,000	2,49,417			2,49,417
7	Central Agri. Research Inst.,Port Blair (CARI)	1,85,192						1,85,192	1,85,192		-
8	Central Agri. Uni., Manipur (CAU)	80,000	80,000					-			-
9	Central Agriculture University Imphal	4,60,000	1,60,000	1,50,000				1,50,000			1,50,000
10	Central Inst. for Cotton Research, Coimbtore (CICR)	39,600						39,600			39,600
11	Central Inst. for Cotton Research, Nagpur (CICR)	1,79,000						1,79,000			1,79,000
12	CEO Gramin Vikas Trust Noida	80,000						80,000			80,000
13	BSKKV Dapoli	1,22,941						1,22,941			1,22,941
14	Ch SKK Vishwavidyalaya, Palampur	2,05,073						2,05,073	2,05,073		-
15	Gujarat Vidyapeeth Ahmedabad	1,14,701						1,14,701			1,14,701
16	RAU Bikaner	80,000						80,000			80,000
17	SKUAST, Rajouri, jammu	2,79,976						-		-2,79,976	-
18	VNMKV,Maharashtra	80,000						80,000			80,000
19	CKV,Chhattisgarh	80,000						80,000			80,000
20	IGKV,Vaipur	2,98,940					2,25,000	5,23,940		2,09,385	3,14,555
21	JNKVV, Jabalpur	1,80,875						1,80,875	81,379		99,496
22	KVA & FSU, Bidar	80,746						80,746			80,746
23	MPUA&T, Udaipur	2,23,153						2,23,153			2,23,153
24	SYPUA&T Meerut	5,14,653						5,14,653			5,14,653
25	SDAU,Gujarat	54						54			54

Annexure-F
Grant Given to the Organisation/ Centre for Training & Awareness

Amount in Rupees

S. No.	Name of Beneficiary	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-2024	Transfer Inward/ outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund	Expenditure during 2024-25	Closing Balance as on 31.03.2025
26	Sher-E-Kashmir Uni. of AST, Srinagar	12,66,421		15,09,672	2,79,976	-		36,725	36,725		-
27	UAS Raichur	7,20,590						7,20,590			7,20,590
28	VBU, West Bengal	80,000	80,000					-			-
29	SKRAU Bikaner(Alwar)	3,26,949						3,26,949			3,26,949
30	CRIJAF Barrackpore	1,250						1,250			1,250
31	CSAU&T Kanpur	23,862					1,76,138	2,00,000		2,00,000	-
32	Dir Directorate of Agriculture Meghalaya	80,000						80,000			80,000
33	CPRI Shimla(Modipuram Shimla)	1,14,860						1,14,860			1,14,860
34	DSR Indore	16,423						16,423	16,423		-
35	NRC for Agroforestry, Jhansi	80,000	80,000					-			-
36	NRC for Grapes	13,076						13,076			13,076
37	VPKAS Almorah	1,16,069	61,000					55,069			55,069
38	Directorate of Cashew Res Dakshina Kannada	1,80,000	1,80,000					-			-
39	CAZRI Jodhpur	1,85,961						1,85,961			1,85,961
40	CISH Lucknow	-					3,60,000	3,60,000			3,60,000
41	CITH, Srinagar	4,28,088						4,28,088			4,28,088
42	Department of Agriculture Mizoram	80,000						80,000			80,000
43	Directorate of Arunachal Pradesh	80,000						80,000			80,000
44	ICAR Re.Compl.Barapani	80,000						80,000			80,000
45	NBPGR New Delhi	99,387						99,387			99,387
46	CPCRI, Kasargod	80,000						80,000			80,000
47	Directorate of Agriculture, Goa	12,689						12,689			12,689
48	ICAR,RC , NEH Region, Umiam, Meghalaya	63,383						63,383			63,383
49	IIAB, Ranchi	878						878			878
50	IISR, Calicut	80,000	65,000					15,000			15,000
51	NRC ON Mithun Medziphema	1,60,000						1,60,000			1,60,000
52	IARI New Delhi	1,50,039						1,50,039			1,50,039

Annexure-F

Grant Given to the Organisation/ Centre for Training & Awareness

Amount in Rupees

S. No.	Name of Beneficiary	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-2024	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund	Expenditure during 2024-25	Closing Balance as on 31.03.2025
53	Directorate of Groundnut Research, Junagrab, Gujrat	5,985						5,985			5,985
54	Directorate of Medicinal and Aromatic Plants Research, Anand, Gujrat	52,069						52,069			52,069
55	FRI Dehradun	80,000						80,000			80,000
56	Gobind Ballabh Pant Uni. of Agri. & Tech., (GBPUA&T) Pantnagar, Dehradun	5,13,343						5,13,343			5,13,343
57	Icar Rcer Patna	80,000	80,000					-			-
58	IGFRI Jhansi	1,60,000						1,60,000			1,60,000
59	IIHR Bangalore	80,000						80,000			80,000
60	IIHR Bangalore (Division of Veg Crop)	1,56,532						1,56,532			1,56,532
61	IISR Calicut	95,373						95,373			95,373
62	IIVR, Varanasi	2,246						2,246			2,246
63	JAU, Junagarh	4,10,830						4,10,830			4,10,830
64	ICAR Research Compl for NEH Reg, Tripura	80,000						80,000			80,000
65	Kerala Agri. Uni., Thrichur (KAU) (Vellanikkara, Palghat)	1,05,900						1,05,900			1,05,900
66	Marathwada Agricultural University (MAU)	60,000						60,000			60,000
67	MPKV, Rahuri	82,471						82,471			82,471
68	Narendra Dev Uni. of Agri. and Technology Faizabad (NDUA&T)	6,02,895						6,02,895			6,02,895
69	NRC of Orchids, Sikkim	80,000					2,25,000	3,05,000			3,05,000
70	Orissa Uni. of Agri. & Tech., Bhubaneswar (OUAT)	1,15,942						1,15,942			1,15,942
71	PAU, Ludhiana	16						16			16
72	PDKV, Akola	4,36,000						4,36,000			4,36,000
73	Prin Dir Food Security & Agricul Devel Dep Tadong	1,60,000						1,60,000			1,60,000

Annexure-F
Grant Given to the Organisation/ Centre for Training & Awareness

Amount in Rupees

S. No.	Name of Beneficiary	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-2024	Transfer Inward/ outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund	Expenditure during 2024-25	Closing Balance as on 31.03.2025
74	KVK Sharadanagar Baramati	80,000						80,000			80,000
75	KVK Jalna	1,054						1,054			1,054
76	KVK, Dhalai	1,50,000						1,50,000		1,50,000	-
77	KVK, Erode, Tamilnadu	80,000	80,000					-			-
78	KVK, Kurnool	79,576						79,576			79,576
79	KVK, Vivekanandapuram	1,422						1,422	1,422		-
80	Directorate of Floriculture IARI New Delhi	80,000						80,000			80,000
81	Indian Institute of Maize Research, New Delhi	78,359						78,359			78,359
82	Indian Institute of Rice Research, Hyderabad	5,27,000						5,27,000			5,27,000
83	RVSKVV, Gwalior	1,56,271		79,942				76,329			76,329
84	RAU Pusa, Samastipur, Bihar	4,15,340						4,15,340	22,360		3,92,980
85	Sec. Vikas Bharti, Gumla Jharkhand	182						182			182
86	Tamil Nadu Agri. Uni., Coimbtore (TNAU) pechiparai, kanyakumari, Dharmamouri	2,41,562						2,41,562			2,41,562
87	Tamil Nadu Agri. Uni., Hyderabad (TNAU)	1,606						1,606			1,606
88	UA&HS, Shimoga, Karnataka	10,15,623						10,15,623	4,26,814		5,88,809
89	UAS Bagalkot	13,431						13,431			13,431
90	UAS, GVKV Bangalore	1,59,706						1,59,706			1,59,706
91	UBKV, Cooch Behar, West Bengal	4,80,000						4,80,000			4,80,000
92	UAS, Dharwad (Saidpur Farm, Bijapur)	4,82,846					1,00,000	5,82,846		85,473	4,97,373
93	UUA&FPauri Gharhwal Uttarakhand	1,17,112						1,17,112			1,17,112
94	WBUA&FS Kolkata	80,000						80,000			80,000
95	YSPUH&F Solan (Chamba)	4,93,838						4,93,838			4,93,838
96	YSR Horticulture University Andhra Pradesh	80,000						80,000			80,000

Annexure-F

Grant Given to the Organisation/ Centre for Training & Awareness

Amount in Rupees

S. No.	Name of Beneficiary	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-2024	Transfer Inward/ outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund	Expenditure during 2024-25	Closing Balance as on 31.03.2025
97	Zonal Projects Directorate -Zone -XI, Bangalore	1,490					27,00,000	27,01,490			27,01,490
98	Zonal Projects Directorate, ICAR Zone -III, Kanpur, U.P	23,414						23,414			23,414
99	Zonal Projects Directorate, ICAR Zone -II, Jodhpur	4,78,615						4,78,615			4,78,615
100	Zonal Projects Directorate, ICAR Zone -IX, Jabalpur	-					13,50,000	13,50,000			13,50,000
101	Director(Agri), Govt. of Arunachal Pradesh, Kameng, lower Subansiri, geku (Korak), Upper Subansiri	4,00,000						4,00,000			4,00,000
102	KVK Papumpare	80,000	80,000					-			-
103	NRC (Pig), Rani, Guwahti (KVK Goalpara)	80,000						80,000			80,000
104	Director of Agriculture Research and Education, Govt of Nagaland, Kohima, tuesang	5,60,000						5,60,000			5,60,000
105	Director of Agriculture Research and Education, Govt of Meghalaya, Shillong	80,000						80,000			80,000
106	Director of Agriculture Research and Education, Govt of Sikkim (Gyaba)	80,000						80,000			80,000
107	Director of Agriculture Research and Education, Govt of Tripura	1,60,000						1,60,000			1,60,000
108	IVRI,Izatnagar, Bareilly	80,000						80,000			80,000
109	CTRI, Andhra Pradesh	80,000						80,000			80,000
110	Sir Aurobindo Institute of Rural Development, Gaddipalli, Nalgonda SAIRD	80,000	80,000					-			-
111	Pravara Institute of Research and education in natural and social science, Ahmednagar PIRENSS	142						142			142
112	Satpuda Education Society Society, Jalgaon Jamod Buldana	80,000	80,000					-			-

Annexure-F
Grant Given to the Organisation/ Centre for Training & Awareness

Amount in Rupees

S. No.	Name of Beneficiary	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-2024	Transfer Inward/ outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund	Expenditure during 2024-25	Closing Balance as on 31.03.2025
113	Sant Namdev Sevabhavi Sanstha, Hingoli	80,000						80,000			80,000
114	Krishi Vigyan Kendra Latur (KVKL)	80,000	80,000					-			-
115	Dr. Hegdegar Seva Samiti, Nandurbar	1,60,000	1,60,000					-			-
116	Shabari Krishi Pratishthan, Solapur	80,000	80,000					-			-
117	Comp. NAU, Gujarat (KVK) Navsari, Narmada	3,04,474						3,04,474			3,04,474
118	Society to Uplift Rural Economy (SURE) Barmer	21,447	21,447					-			-
119	Lokbharati Gramvidyapith, Sanosara, Bhavnagar	32,220						32,220	32,220		-
120	Ambuja Cement Foundation, kodinar	32,950						32,950	32,950		-
121	Centre for Rural Development & Environment, Bhopal (Sehore)	500						500			500
122	Chaiman, K.H Patil, Agricultural Sciences Foundation, Gadag (Hulkoti)	38						38			38
123	Chairmen, Christian Agency for Rural Pethennamhitta Development, Tiruvalla (Kolabhogom) CAFRPD	80,000	80,000					-			-
124	Gujarat Vidyapeeth Ahmadabad (AMBHETI)	3,475						3,475			3,475
125	Marathwada Sheti Sahaya Mandal, Aurangabad (Jalna)	1,58,946						1,58,946			1,58,946
126	The Sec. Sri Avinashilingam Ins. Of Higher edu. And Home Science Coimbatore (Vivekanandapuram) SAIHEHC	78,578	78,337					241	241		-
127	Dir. Of Agri. Govt of India Panaji (South Goa)	43,270						43,270			43,270
128	Dir. Of Agri. Pondicherry	80,000						80,000			80,000

Annexure-F

Grant Given to the Organisation/ Centre for Training & Awareness

Amount in Rupees

S. No.	Name of Beneficiary	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-2024	Transfer Inward/ outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund	Expenditure during 2024-25	Closing Balance as on 31.03.2025
129	Secretary General, UPASI, Coonoor, Nilgiri	3,452						3,452	3,452		-
130	KSR College of Tech. Tiruchengode, tamil Nadu	80,000						80,000			80,000
131	Amity University, Noida	80,000						80,000			80,000
132	UAS Bangalore	4,30,000	4,30,000					-			-
133	Dir. Bioved Research institute of Agri and tech, Allahabad	80,000						80,000			80,000
134	Chairman, Navbharata Education and Social Research Insitution	80,000						80,000			80,000
135	NBRI Lucknow	80,000						80,000			80,000
136	Bhagwat Bhakti Ashram	80,000						80,000			80,000
137	SK Choudhary Educational Trust, New(Madhubani)	80,000	80,000					-			-
138	indian institute of natural resins and gums ranchi	18,194						18,194	18,194		-
139	Deputy commissioner cum chairman, sujani	1,240						1,240			1,240
140	Sri ramakrishna seva kendra, kolkata, west tripura	80,000						80,000			80,000
141	Allahabad agric culture deemed University, Allahabad	80,000						80,000			80,000
142	KRBS Edu. Society, Lucknow	80,000						80,000			80,000
143	Sh. Hanumantharaya Edu. & char. Society, KVK kurnool	80,000	79,179			322		1,143			1,143
144	Dr. YUSHU, Venkatarmagude	80,000	80,000					-			-
145	Comptroller, T.S agril. University, hyderabad	80,000						80,000			80,000
146	Gokhale Education Society, Prin T.A Kulkarni Vidyanaqr, Nashik	80,000	80,000					-			-
147	Chairman Suvide Foundation, washim	50						50	50		50
148	SKNAU Jobner	1,71,560						1,71,560			1,71,560

Annexure-F
Grant Given to the Organisation/ Centre for Training & Awareness

Amount in Rupees

S. No.	Name of Beneficiary	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-2024	Transfer Inward/outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund	Expenditure during 2024-25	Closing Balance as on 31.03.2025
149	Agriculture University, Mandor, Jodhpur	1,60,000						1,60,000			1,60,000
150	Comptroller Agricultural University Kota	88,303						88,303			88,303
151	Secretary, ISVS, Varanasi	80,000						80,000			80,000
152	Krishi Vigyan Kendra, Nagaland University Jumami	80,000	43,538					36,462	36,462		-
153	Senior Scientist&Head,ICAR-KVK,pathanamthitta	79,858						79,858			79,858
154	Sec.Indian society of ext. education	80,000						80,000			80,000
155	Indian Society of Genetics & Plant Breeding	80,000	80,000				5,00,000	5,00,000			5,00,000
156	Indian Society of Genetics & Plant Breeding	80,000						80,000			80,000
157	Secretary , Indian Association of Hill Farming	80,000						80,000			80,000
158	Society for Community Mobilization for Sustainable Development	80,000						80,000			80,000
159	ISPRD-PULSYM,Kanpur	80,000	80,000					-			-
160	IASWC, Dehradun	3,20,000	1,60,000					-			-
161	PITSAU Hyderabad	48,224						48,224			48,224
162	Siksha O Anusandhan University, Bhubaneswar.	2,00,000	2,00,000					-			-
163	Zonal Project, Director, ICAR, Zone- IV, Patna, Bihar	4,22,068	2,40,000				13,50,000	15,32,068	1,82,068		13,50,000
164	Indian Society of Seed Technology Imphal Chapter	1,60,000						1,60,000			1,60,000
165	U. P. Research Association, Allahabad	80,000						80,000			80,000
166	IARI, Regional Station Indore	80,000						80,000			80,000
167	Agharkar Research Institute, Pune	81,246		18,126				63,120	63,120		-
168	IIPR, Kanpur	9,941						9,941	9,941		-

Annexure-F

Grant Given to the Organisation/ Centre for Training & Awareness

Amount in Rupees

S. No.	Name of Beneficiary	Opening Balance as on 01.04.2024	Expenditure Incurred Before 2023-24	Expenditure relating to 2023-2024	Transfer Inward/ outward	Interest Earned	Release During 2024-25	Total Fund Available during 2024-25	Refund	Expenditure during 2024-25	Closing Balance as on 31.03.2025
169	Pro Rajendra Singh (Rajju Bhaiya) University Prayag Raj	1,50,000		1,50,000							-
170	Comp. TNAU, Coimbatore	-					3,00,000	3,00,000			3,00,000
171	Dhaanyaganga Krishi Vigyan Kendra						1,50,000	1,50,000			1,50,000
172	Zonal Project, Director, ICAR, Zone-V, Kolkata						42,00,000	42,00,000		2,25,000	39,75,000
173	HISS, MAU						50,000	50,000		50,000	-
174	KVK, IMPHAL, WEST MANIPUR						1,50,000	1,50,000			1,50,000
175	LKVK, PHEK, NAGALAND						1,50,000	1,50,000		1,50,000	-
176	SCSI, NATIONAL CONFERENCE	-	1,60,000		1,60,000						-
177	Zonal Project, Director, ICAR, Zone-I, Ludhiana						11,25,000	11,25,000			11,25,000
178	Zonal Project, Director, ICAR, Zone-VII, Barapani						16,50,000	16,50,000		15,00,000	1,50,000
179	Zonal Project, Director, ICAR, Zone-VI, Guwahati						24,75,000	24,75,000			24,75,000
180	Zonal Project, Director, ICAR, Zone-VIII, Pune						13,50,000	13,50,000			13,50,000
181	Zonal Project, Director, ICAR, Zone-X, Hyderabad						15,25,000	15,25,000			15,25,000
	TOTAL	2,45,20,560	35,24,798	21,37,740	-	322	2,02,61,138	3,91,19,482	15,14,558	25,69,858	3,50,35,066


Vipin Tyagi
Financial Advisor

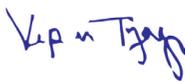

D.K. Agarwal
Registrar General


Trilochan Mohapatra
Chairperson

ADVANCE TO OUTSIDERS

Amount in Rupees

S. No.	Name of Beneficiary	Opening Balance as on 01.04.2024	Release during the Year 2024-25	Advance Adjusted during 2024-25	Closing Balance as on 31.03.2025
1	17th Agriculture Science Congress	-	3,00,000	-	3,00,000
2	Aavishkar Exhibition and Promotion Pvt. Ltd.	-	1,50,000	1,50,000	-
3	Agrovision Foundation	95,580	95,580	95,580	95,580
4	Bharti Media & Events Pvt. Ltd.	-	1,80,540	1,80,540	-
5	BSL Conference and Exhibition pvt. Ltd.	-	1,50,000	1,50,000	-
6	Commerce & Industry Development Foundation	-	1,50,000	1,50,000	-
7	Director, GPO, New Delhi	-	4,00,000	4,00,000	-
8	IIHR, Banglore (Outsider)	-	3,75,000	3,75,000	-
9	Indian Academy of Horticultural Science	-	3,00,000	3,00,000	-
10	Indian Society of Plant Genetics Resources	-	3,00,000	3,00,000	-
11	Infiniti Retail Limited	-	44,090	44,090	-
12	Inspire Foundation	-	1,91,160	1,91,160	-
13	Achievers Foundation	-	2,26,560	2,26,560	-
14	Khadi Gramodyog Bhawan	-	29,418	29,418	-
15	Pixie Expomedia Pvt. Ltd.	-	1,50,000	1,50,000	-
16	Sansa Foundation	-	1,50,000	1,50,000	-
17	Namo Ganga Trust	-	2,01,780	2,01,780	-
18	Silicon Comnet Pvt. Ltd.	-	3,186	3,186	-
19	Universal Book Traders	-	45,600	45,600	-
20	Uttar Pradesh Rajkiya Nigam Ltd., Delhi	-	1,80,98,269	63,53,027	1,17,45,242
21	Agriculture Science Congress	5,00,000	-	5,00,000	-
22	Die. of Research (Agri), AAU, Jorhat	5,00,000	-	5,00,000	-
23	MSSRF, Chennai	3,00,000	3,00,000	6,00,000	-
24	Society for Community Mobilization for sustainable Development	2,50,000	-	2,50,000	-
25	Director, IARI, New Delhi	80,000	64,506	39,506	1,05,000
26	Friendz Exhibition and Promotions pvt. Ltd.	-	3,30,540	1,50,000	1,80,540
27	M/s Association of Rice Research Workers	-	2,00,000	-	2,00,000
28	Society for Agricultural Research and Management	-	1,20,000	-	1,20,000
29	Society for Promotion of Horticulture	-	1,50,000	-	1,50,000
30	UAHS, Shivamogga, (Krishi Mela) Karnataka	-	20,000	-	20,000
31	Visual Myths	-	4,03,560	2,26,560	1,77,000
	Total	17,25,580	2,31,29,789	1,17,62,007	1,30,93,362



Vipin Tyagi

Financial Advisor



D.K. Agarwal

Registrar General



Trilochan Mohapatra

Chairperson

Annexure-H

STATUTORY LIABILITIES PAID

Amount in Rupees

S. No.	Particulars	April	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	Amount (Rs)
1	CGETIS	1,980	900	900	900	900	900	900	900	900	900	900	-	10,980
2	CGHS	8,550	34,200	8,550	8,550	8,550	8,550	26,218	19,050	9,850	22,950	10,850	10,850	1,76,718
3	TDS(Contractor)	1,29,386	47,746	42,785	55,807	57,714	66,849	63,652	50,588	65,395	63,483	59,928	-	7,03,333
4	TDS(Professional)	2,58,436	33,010	33,310	33,310	33,310	33,310	26,288	18,23,260	20,015	30,895	35,812	32,818	23,93,774
5	TDS(Salary)	3,91,000	3,91,000	3,91,000	4,01,000	3,93,000	3,93,000	4,15,000	4,15,000	4,07,000	4,72,000	4,79,500	4,43,000	49,91,500
6	NPS	1,37,777	1,30,800	1,30,800	1,41,300	1,45,545	1,45,545	1,45,545	1,57,190	1,48,458	1,48,458	1,48,458	1,48,458	17,28,334
7	GST TDS	3,02,702	39,032	39,840	42,058	44,942	58,962	18,43,594	48,766	41,034	44,770	42,214	-	25,47,914
8	Cont of Employer to NPS	3,76,005	1,83,120	1,97,820	2,03,763	2,03,763	2,03,763	2,20,064	2,07,839	2,07,839	2,07,839	2,07,839	-	24,19,654
9	Reverse Charge GST	9,698	8,289	14,246	-	22,520	7,868	-	16,582	9,452	7,670	7,968	-	1,04,293
10	TDS (Rent)	16,400	26,951	12,797	9,650	1,600	-	-	-	-	27,240	30,360	-	1,24,998
	Total	16,31,934	8,95,048	8,72,048	8,96,338	9,11,844	9,18,747	27,41,261	27,39,175	9,09,943	10,26,205	10,23,829	6,35,126	1,52,01,498



Vipin Tyagi

Financial Advisor



D.K. Agarwal

Registrar General



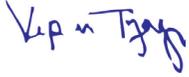
Trilochan Mohapatra

Chairperson

OTHER REMITTANCES

Amount in Rupees

S. No.	Particulars	Amount (Rs)
1	LICENSE FEES	1,42,668
	Total	1,42,668



Vipin Tyagi
Financial Advisor



D.K. Agarwal
Registrar General



Trilochan Mohapatra
Chairperson

Annexure-J

ADVANCE TO STAFF AS ON 31ST MARCH 2025

Amount in Rupees

S.No	Name of Beneficiary	Balance as on 01.04.2024	Advance During The Year	Expenditure adjusted during the year	Refund Received	Balance as on 31.03.2025
1	Sh. Dipal Roy Choudhary	7,649	1,03,000	79,098	8,475	23,076
2	Sh. Uma Kant Dubey	-	3,03,884	1,91,506	1,01,455	10,923
3	Advance (DDO)	-	1,80,600	1,78,522	2,078	-
4	Sh. Ajay Kumar Singh	-	2,92,670	2,63,476	29,194	-
5	Sh. Arun Kumar	-	65,000	46,590	18,410	-
6	Sh. Arvind Kumar Rai	-	5,000	5,000	-	-
7	Sh. Beni Singh Pal	-	7,000	4,727	2,273	-
8	Sh. Dharmendra Singh Paliania	-	3,06,499	2,80,467	26,032	-
9	Sh. D. S. Raj Ganesh	-	87,402	62,014	25,388	-
10	Sh. Pawan Pandey	-	10,000	6,092	3,908	-
11	Sh. Sanjay Kumar Gupta	-	79,500	29,722	49,778	-
12	Sh. Nitesh Kumar Verma	-	13,000	12,490	510	-
13	Sh. Subhash Mahto	-	5,000	5,000	-	-
14	Sh. Vivek Sengar	-	19,119	19,119	-	-
	TOTAL	7,649	14,77,674	11,83,823	2,67,501	33,999



Vipin Tyagi
Financial Advisor



D.K. Agarwal
Registrar General



Trilochan Mohapatra
Chairperson



GPF AND NPS ACCOUNTS



**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
GENERAL PROVIDENT FUND ACCOUNT
BALANCE SHEET AS AT 31st MARCH, 2025**

(Amount in Rupees)

Liabilities	As at March 31, 2025		As at March 31, 2024	
GPF				
Opening Balance	-		-	
Add: Subscription in the year	-		-	
Add: Interest Credited	-		-	
Less: Advance/Withdrawal	-	-	-	-
NPS Tier -II		-		-
SURPLUS/ (DEFICIT)				
Opening Balance	-		7,75,366	
Add: Excess of Income over Expenditure	-		-	
Less: Transfer to Head Office	-	-	7,75,366	-
TOTAL		-		-
Assets				
Investment		-		-
Fixed Deposits		-		-
Accrued Interest on Fixed Deposit		-		-
Interest Receivable from Authority		-		-
Cash at Bank				-
-in Saving Account		-		-
TOTAL		-		-
Significant Accounting Policies and Notes to Accounts attached				



Vipin Tyagi
Financial Advisor



D.K. Agarwal
Registrar General



Trilochan Mohapatra
Chairperson

Place: New Delhi

Date: 19th June, 2025

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY
GENERAL PROVIDENT FUND ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31st MARCH 2025**

(Amount in Rupees)

Income	For the year ended March 31, 2025		For the year ended March 31, 2024	
Interest Earned				
-on Investment	-		-	
-on Fixed Deposit	-		-	
-on Saving Account	-		-	
-other (from Authority)	-	-	-	-
Liability write back		-		-
TOTAL (A)		-		-
EXPENDITURE				
Interest credited to GPF Account		-		-
NPS Tier II Account		-		-
Bank Charges		-		-
TOTAL(B)		-		-
Balance being excess of Income Over Expenditure (A-B)		-		-
Balance being Surplus/(Deficit) carried to Balance Sheet		-		-
Significant Accounting Policies and Notes to Accounts attached				



Vipin Tyagi
Financial Advisor



D.K. Agarwal
Registrar General



Trilochan Mohapatra
Chairperson

Place: New Delhi

Date: 19th June, 2025

**PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS
AUTHORITY GENERAL PROVIDENT FUND ACCOUNT
RECEIPT AND PAYMENT ACCOUNT FOR
THE YEAR ENDED 31st MARCH 2025**

(Amount in Rupees)

Receipts	For the year ended March 31, 2025	For the year ended March 31, 2024	Payments	For the year ended March 31, 2025	For the year ended March 31, 2024
Opening Balance			GPF Withdrawal	-	-
Bank Balance			NPS Tier-II Account	-	-
-in Saving Account	-	7,20,496	Transfer to Head Office	-	7,20,496
			Bank Charges	-	-
GPF Subscription	-	-	Closing Balance		
			Bank Balance		
Fixed Deposit encashed	-	-	-in Saving Account	-	-
Interest Received					
-on Fixed Deposit	-	-			
-on Saving Account	-	-			
-Other (from Authority)	-	-			
NPS Tier-II Account	-	-			
TOTAL	-	7,20,496	-	-	7,20,496



Vipin Tyagi
Financial Advisor



D.K. Agarwal
Registrar General



Trilochan Mohapatra
Chairperson

Place: New Delhi

Date: 19th June, 2025

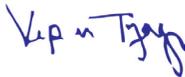
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS ON PROVIDENT FUND AND NPS ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025

A. ACCOUNTING POLICIES

1. The General Provident Fund of eligible employees are maintained in accordance with provisions of General Provident Fund Rules 1960.
2. The rate of interest payable to the Subscribers is as per Govt. of India norms.
3. Accounts of General Provident Fund have been prepared on accrual basis.
4. The Subscription on account of Provident Fund from eligible employees has been deducted from the salaries at Head Office on monthly basis.
5. The deficit on account of interest borne by the Authority (i.e. interest payable to subscriber and amount realized from investments/deposits made)
6. The subsidiary records, i.e. Subscribers' ledgers, Broadsheets etc., are maintained at Head Office.
7. The investment made from GPF accumulations are accounted for at cost value
8. The Subscription on account of NPS has been deducted from the salaries of employees at Head Office on monthly basis and deposited with the NPS Authorities with share of employer.

B. NOTES TO ACCOUNTS

1. The surplus has been transferred to Authority during 2023-24 after settlement of all GPF subscribers in the year 2022-23.
2. As the Provident Fund Account and the New Pension Scheme Account are not part of the Fund of the Authority, the same are shown separately. Receipts and Payments Account, an Income and Expenditure Account and a Balance Sheet of the Provident Fund Accounts and New Pension Scheme for the year 2024-25 have been attached to the Authority's Accounts.
3. Previous year's figures have been regrouped/ reclassified wherever necessary to correspond with the current year's classification/ disclosure
4. Accounting Policies and Notes to Accounts forming an integral part of the accounts.



Vipin Tyagi

Financial Advisor



D.K. Agarwal

Registrar General



Trilochan Mohapatra

Chairperson

Place: New Delhi

Date: 19th June, 2025

OPINION OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS AUTHORITY, NEW DELHI FOR THE YEAR ENDED 31 MARCH 2025.

Opinion

We have audited the financial statements of Protection of Plant Varieties and Farmers' Rights Authority (PPV&FRA), New Delhi, which comprise the statement of financial position as at 31 March, 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 62(2) of the Protection of Plant Varieties and Farmers' Rights Act, 2001.

This Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately.

In our opinion the accompanying financial statements of Protection of Plant Varieties and Farmers' Rights Authority (PPV&FRA), New Delhi, read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, give a **true and fair view** of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its Receipts & Payments Accounts for the year then ended in accordance with the Uniform Format of Accounts prescribed by the Ministry of Finance.

Basis for Opinion

We conducted our audit in accordance with the CAG's auditing regulations/ standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

The Authority of Protection of Plant Varieties and Farmers' Rights Authority (PPV&FRA), New Delhi is responsible for the preparation and fair presentation of the financial statements in accordance with Uniform Format of Accounts, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations / standards / manuals / guidelines / guidance-notes / orders / circulars etc.

For and on behalf of C&AG of India

Place: New Delhi
Date: .11.2025



(Tanya Singh)

Principal Director of Audit,
Central Expenditure (Agriculture Food & Water Resources)

Separate Audit Report on the Accounts of Protection of Plant Varieties and Farmers' Rights Authority, New Delhi

A. General

Out of the 430 DUS (both existing and new), training centres etc.(shown in Annexure B.C&F), 337 centres had not reported any interest earned, despite holding unspent grants amounting to ₹13.68 crore. Further, 200 centres had an unspent grant of Rs. 4.39 crores at the beginning of the current financial year 2024-25, with no change in the closing balance, as PPVFRA has neither released any additional grant nor the centres have incurred any expenditure during the year. Also, 75 centres did not incur any expenditure, even though PPVFRA released fresh grants of ₹4.71 crore to these during 2024-25.

The comment has been included in the Separate Audit Report since 2021-22. However no corrective action has been taken by the Management.

B. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action.

C. Assessment of Internal Controls

(i) Adequacy of the Internal Control System

Internal control is weak in the following areas and needs strengthening:

- a. The Authority has no separate internal audit division. Internal Audit has not been conducted by Pr. PAO.
- b. Utilization certificates of Rs.15.47 crore in respect of grant/advances by the authority to various organization/institution i.e., existing & new DUS Centre, Laboratories, Field Gene Banks, Training & Awareness centres etc. as on 31 March 2025 are outstanding. Details are mentioned below:

Sl. No.	Subject	Outstanding Utilization Certificates (in Rs.)
1	Advance/grant Released to Existing DUS	9,16,28,253
2	Advance/Grant released to New DUS	2,66,29,519
3	Advance against referral laboratories	49,714
4	Field Gene Banks	13,63,948
5	Training & Awareness Centres	3,50,35,066
	Total	15,47,06,501

- c. As per Rule 6 (1) of the Receipt and Payment Rules 1983, all moneys received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. However, test check of transactions of PPVFRA for the financial year 2024-25 revealed that many such receipts were deposited with delays; in many cases, this delay was more than of 37 and 63 days, which resulted in loss of interest. Though, as per its significant accounting policy, PPVFRA is recognizing income on their receipt received on account of Application/ Renewal fees, corrective action may be taken to mitigate such delays in depositing the fees in accredited banks. Audit, further noticed that amount of fees received during 2024-25 could not be accounted for in the same financial year due to such delays.

(ii) Adequacy of Internal Audit System

Independent Chartered Accountant firm conducted the internal audit in two phases: first from April 2024 to September 2024, and the second from October 2024 to March 2025.

(iii) System of Physical Verification of Fixed Assets:

The physical verification of Fixed Assets for the year 2024-25 has been conducted and no material deficiency has been reported.

(iv) System of Physical Verification of Inventory

Physical verification of Stationery, Books and Consumables has been conducted up to March 2025 and no material deficiency was reported.

(v) Regularity in payment of statutory dues:

As per Accounts, no payments over six months in respect of statutory dues were outstanding as on 31st March 2025.

D. Grants-in-aid

PPV&FRA has received Grants-in-aid of Rs. 37.13 crore (Revenue grant - Rs.25.44 crore and Capital grant- Rs.11.69 crore) during the year and had an opening balance of Rs. 7.87 crore (Revenue grant - Rs.7.56 crore and Capital grant - Rs.0.31 crore) as on 01 April, 2024. Out of the total funds of Rs. 45.00 Crore, authority utilized Rs. 40.03 crore (Rs. 28.37 for

Revenue expenditure & Rs. 11.66 crore for Capital expenditure). Thus, total expenditure was Rs. 40.03 crore against total grant of Rs. 45.00 crore leaving unutilised grant-in-aid of Rs. 4.97 crore (Revenue grant - Rs.4.63 crore and Capital grant - Rs.0.34 crore) pending revalidation thereof till the completion date of audit.


Deputy Director (AMG II)

Protection of Plant Varieties and Farmers' Rights Authority, New Delhi

Replies to Separate Audit Report for the year 2024-25

Audit's Observation	Management's reply																					
<p>A. General</p> <p>Out of the 430 DUS (both existing and new), training centres etc.(shown in Annexure B,C & F), 337 centres had not reported any interest earned, despite holding unspent grants amounting to ₹13.68 crore. Further, 200 centres had an unspent grant of Rs. 4.39 crores at the beginning of the current financial year 2024-25, with no change in the closing balance, as PPVFRA has neither released any additional grant nor the centres have incurred any expenditure during the year. Also, 75 centres did not incur any expenditure, even though PPVFRA released fresh grants of ₹4.71 crore to them during 2024-25.</p> <p>The comment has been included in the Separate Audit Report since 2021-22. However no corrective action has been taken by the Management.</p>	<p>The Management is pursuing the interest issue with the centres vigorously and taking all corrective actions in this regard. During 2021-22, 2022-23, 2023-24 and 2024-25 an amount of Rs.1,20,740/-, Rs.1,32,795/-, Rs.1,98,523/- and Rs.4,67,903/- respectively had been booked as interest received from the centres.</p> <p>As mentioned in para regarding 200 centres having closing balance where neither funds are released nor UC received from the centres. In this connection, it is submitted that we are following up with them for early receipt of UCs or refund for settlement of balance available with them.</p> <p>For 75 centres as mentioned in the para, it is submitted that in few cases UCs are received after finalisation of Annual Accounts for 2024-25, for which provision has been made in the books of accounts. Up to October, 2025, an amount of Rs.5.04 crore has been booked against the UCs received for the period till 2024-25.</p>																					
<p>C. Assessment of Internal Controls</p> <p>(i) Adequacy of the Internal Control System</p> <p>Internal control is weak in the following areas and needs strengthening:</p> <p>a. The Authority has no separate internal audit division. Internal Audit has not been conducted by Pr. PAO.</p>	<p>Due to Human Resource constraint, there is no separate internal audit division. There is only one officer in Finance Division to look after all the operations of Finance Division.</p> <p>Internal Audit for the year 2024-25 has been conducted by a firm of Chartered Accountants. Hence in the view of Authority, as such there is no weakness in internal control system.</p> <p>Internal audit for the year 2022-23 and 2023-24 has been conducted by the Ministry during 2024-25.</p>																					
<p>b. Utilization certificates of Rs.15.47 crore in respect of grant/advances by the authority to various organization/institution i.e., existing & new DUS Centre, Laboratories, Field Gene Banks. Training & Awareness centres etc. as on 31 March 2025 are outstanding. Details are mentioned below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sl. No.</th> <th style="text-align: center;">Subject</th> <th style="text-align: center;">Outstanding Utilization Certificates (in Rs.)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Advance/grant Released to Existing DUS</td> <td style="text-align: right;">9,16,28,253</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Advance/Grant released to New DUS</td> <td style="text-align: right;">2,66,29,519</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Advance against referral laboratories</td> <td style="text-align: right;">49,714</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Field Gene Banks</td> <td style="text-align: right;">13,63,948</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Training & Awareness Centres</td> <td style="text-align: right;">3,50,35,066</td> </tr> <tr> <td style="text-align: center;">Total</td> <td></td> <td style="text-align: right;">15,47,06,501</td> </tr> </tbody> </table>	Sl. No.	Subject	Outstanding Utilization Certificates (in Rs.)	1	Advance/grant Released to Existing DUS	9,16,28,253	2	Advance/Grant released to New DUS	2,66,29,519	3	Advance against referral laboratories	49,714	4	Field Gene Banks	13,63,948	5	Training & Awareness Centres	3,50,35,066	Total		15,47,06,501	<p>For early receipt of outstanding utilization certificates or refund against grants released to organizations and institutions for the purpose of DUS Testing, Referral Laboratory, Field Gene Bank, Training and Awareness etc. regular follow-up actions are being undertaken by the respective divisions through telephonic discussions as well as by sending e-mail messages/ letters to concerned centres. Further funds to centres are being released after adjusting the balances available with them. In certain cases, Utilization Certificates are received after finalization of Annual Accounts for the year 2024-25. The Authority has also engaged a CA firm for this purpose.</p>
Sl. No.	Subject	Outstanding Utilization Certificates (in Rs.)																				
1	Advance/grant Released to Existing DUS	9,16,28,253																				
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Protection of Plant Varieties and Farmers' Rights Authority, New Delhi
Replies to Separate Audit Report for the year 2024-25

<p>c. As per rule 6 (1) of the Receipt and Payment Rules 1983, all moneys received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. However, test check of transactions of PPVFRA for the financial year 2024-25 revealed that many such receipts were deposited with delays; in many cases this delay was more than of 37 and 63 days, which resulted in loss of interest. Though, as per its significant accounting policy, PPVFRA is recognizing income on their receipt received on account of Application/ Renewal fees, corrective action may be taken to mitigate such delays in depositing the fees in accredited banks. Audit, further noticed that amount of fees received during 2024-25 could not be accounted for in the same financial year due to such delays.</p>	<p>In certain cases, the party had submitted the cheques/DDs having date much before the date of submission of application. However, necessary steps in this regard being taken to avoid recurrence of such instances in future.</p>
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Annual Accounts for the year 2024-25 was adopted by the Protection of Plant Varieties and Farmers' Rights Authority in its 41st Authority Meeting held on 2nd December, 2025 vide agenda item No. 8 at New Delhi