



कार्यालय महानिदेशक लेखा परीक्षा (केन्द्रीय व्यय)  
Office of the Director General of Audit (Central Expenditure)  
इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002  
Indraprastha Estate, New Delhi - 110 002

ए.एम.जी-IV/एस.ए.आर/पी.पी.वी.एवं.एफ.आर.ए/9-12/2014-15

दिनांक: 3.11.2014

सेवा में,

सचिव, भारत सरकार  
कृषि मन्त्रालय,  
कृषि एवं सहकारिता विभाग  
कृषि भवन,  
नई दिल्ली-110001

**विषय : वर्ष 2013-14 के लिए पौधा किस्म और कृषक अधिकार संरक्षण प्राधिकरण, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन**

महोदया/महोदय,

मैं पौधा किस्म और कृषक अधिकार संरक्षण प्राधिकरण, नई दिल्ली के वर्ष 2013-14 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करता हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2013-14 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यो को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करें।

“प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।”

भवदीय,

संलग्नक: यथोपरी

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निदेशक (ए एम जी -IV)

ए.एम.जी-IV/एस.ए.आर/पी.पी.वी.एवं.एफ.आर.ए/9-12/2014-15/1222

दिनांक : 3.11.2014

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित महापंजिकार, पौधा किस्म और कृषक अधिकार संरक्षण प्राधिकरण, एन.ए.एस.सी. काम्प्लेक्स, (टोडा पुर के सामने) डी.पी.एस मार्ग, नई दिल्ली 110012 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है। वार्षिक लेखाओं की हिंदी प्रति की। प्रति आवश्यक कार्यवाही हेतु इस कार्यालय को भेजी जाए।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

संलग्नक: यथोपरी

  
निदेशक (ए एम जी -IV)

ए.एम.जी-IV/एस.ए.आर/पी.पी.वी.एवं.एफ.आर.ए/9-12/2014-15

दिनांक: 3.11.2014

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित प्रशासन अधिकारी (रिपोर्ट -ए बी), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110124 को अग्रेषित की जाती है।

यह महानिदेशक लेखापरीक्षा, केंद्रीय व्यय के अनुमोदन से जारी किया जा रहा है।

संलग्नक: यथोपरी

  
निदेशक (ए एम जी -IV)

## Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Protection of Plant Varieties & Farmers' Rights Authority (PPV&FRA) for the year ended 31<sup>st</sup> March 2014

1. We have audited the attached Balance Sheet of Protection of Plant Varieties & Farmers' Rights Authority (PPV&FRA) as at 31 March 2014 and the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 62 (2) of the PPV&FRA Act, 2001. These financial statements include the accounts of 2 units/branches of the PPV&FRA. These financial statements are the responsibility of the PPV&FRA's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate 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 and disclosure norms, etc. Audit observation on financial transactions with regard to compliance with the Laws, Rules & Regulation (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Report separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
  - (i) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - (ii) The Balance Sheet, Income & Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in uniform format of accounts as prescribed by the Government of India, Ministry of Finance.
  - (iii) In our opinion, proper books of accounts and other relevant records have been maintained by the PPV&FRA as required under Section 62 (1) of PPV&FR Act 2001 in so far as it appears from our examination of such books.
  - (iv) We further report that:

### **Grant-in-aid**

The PPV & FR Authority received Plan grant-in-aid during 2013-14 to the tune of Rs 1511.96 lakh and had an opening balance of Rs. 13.51 lakh. Out of the total funds of Rs. 1525.47 lakh, it utilized Rs 1525.38 lakh leaving an unspent balance of Rs. 0.09 lakh.

- (v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- (vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.
- a In so far as it relates to the Balance Sheet, of the state of affairs of the Protection of Plant Varieties & Farmers' Rights Authority as at 31 March, 2014 and
- b In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

**For and on behalf of the C&AG of India**



**Director General of Audit  
Central Expenditure**

**Place: New Delhi  
Dated: 03.11.2014**

## Annexure

### 1. Adequacy of internal audit system

Authority has no separate internal audit department due to shortage of regular staff. However the internal audit for the year 2013-14 was conducted by Chartered Accountant. Auditors give monthly concurrent audit report which was being replied on monthly basis.

### 2. Adequacy of internal control system

Internal control is reasonable in the area seen by audit.

### 3. System of physical verification of fixed assets

The physical verification of fixed assets for the year 2013-14 had been conducted.

### 4. System of physical verification of inventory

The physical verification of stationery and consumables etc. had been conducted up to March 2014.

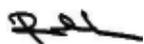
### 5. Regularity in payment of statutory dues

No payment over six months in respect of statutory dues like Income tax, sales tax, service tax, customs duty etc. were outstanding as on 31.3.2014.

## Management's Reply

Point wise reply on separate audit report on the annual accounts of Protection of Plant Verity and Farmers' Rights Authority,  
New Delhi for the year 2013-2014

Comments based on Audit	Reply
<p>1. We have audited the attached Balance Sheet of Protection of Plant Varieties &amp; Farmers' Rights Authority (PPV&amp;FRA) as at 31<sup>st</sup> March 2014 and the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller &amp; Auditor General's (Duties, Powers &amp; Conditions of Service) Act, 1971 read with Section 62 (2) of the PPV&amp;FRA Act, 2001. These financial statements include the accounts of 2 units/branches of the PPV&amp;FRA. These financial statements are the responsibility of the PPV&amp;FRA's management. Our responsibility is to express an opinion on these financial statements based on our audit.</p>	<p>Being statements of facts, needs no reply.</p>
<p>2. This Separate Audit Report contains the comments of the Comptroller &amp; Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observation on financial transactions with regard to compliance with the Laws, Rules &amp; Regulation (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Report separately.</p>	
<p>3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.</p>	
<p>4. Based on our audit, we report that:</p> <p>(i) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.</p>	



R.R. PRADHAN  
Incharge (Finance), PPV & FRA, Govt. of India  
NASC Complex, New Delhi-110012

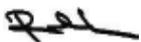


R.C. AGRAWAL  
Registrar General, PPV & FRA, Govt. of India  
NASC Complex, New Delhi-110012



R.R. Hanchinal  
Chairperson, PPV & FRA, Govt. of India  
NASC Complex, New Delhi-110012

Comments based on Audit	Reply
<p>(ii) The Balance Sheet, Income &amp; Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in uniform format of accounts as prescribed by the Government of India, Ministry of Finance.</p> <p>(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the PPV&amp;FRA as required under Section 62 (1) of PPV&amp;FR Act 1962 in so far as it appears from our examination of such books.</p> <p>(iv) We further report that:</p> <p><b>Grant-in-aid</b></p> <p>The PPV &amp; FR Authority received Plan grant-in-aid during 2013-14 to the tune of Rs. 1511.96 lakh and had an opening balance of Rs. 13.51 lakh. Out of the total funds of Rs. 1525.47 lakh, it utilized Rs. 1525.38 lakh leaving an unspent balance of Rs. 0.09 lakh.</p> <p>(v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income &amp; Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.</p> <p>(vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.</p> <p>a. In so far as it relates to the Balance Sheet, of the state of affairs of the Protection of Plant Varieties &amp; Farmers' Rights Authority as at 31<sup>st</sup> March, 2014 and</p> <p>b. In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.</p>	<p>Being statements of facts, needs no reply.</p>



R.R. PRADHAN  
Incharge (Finance), PPV & FRA, Govt. of India  
NASC Complex, New Delhi-110012



R.C. AGRAWAL  
Registrar General, PPV & FRA, Govt. of India  
NASC Complex, New Delhi-110012



R.R. Hanchinal  
Chairperson, PPV & FRA, Govt. of India  
NASC Complex, New Delhi-110012

## Annexure to separate Audit Report

Comments based on audit	Reply
<p><b>1. Adequacy of internal audit system</b></p> <p>Authority has no separate internal audit department due to shortage of regular staff. However the internal audit for the year 2013-14 was conducted by Chartered Accountant. Auditors give monthly concurrent audit report which was being replied on monthly basis.</p>	<p>Being statements of facts, need no reply.</p>
<p><b>2. Adequacy of internal control system</b></p> <p>Internal control is reasonable in the area seen by audit.</p>	
<p><b>3. System of physical verification of fixed assets</b></p> <p>The physical verification of fixed assets for the year 2013-14 had been conducted.</p>	
<p><b>4. System of physical verification of inventory</b></p> <p>The physical verification of stationery and consumables etc. had been conducted up to March 2014.</p>	
<p><b>5. Regularity in payment of statutory dues</b></p> <p>No payment over six months in respect of statutory dues like Income tax, sales tax, service tax, customs duty etc. were outstanding as on 31.3.2014.</p>	



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